

# Athens County, Ohio

## Annual Comprehensive Financial Report

For the Year Ended December 31, 2021





OHIO AUDITOR OF STATE  
KEITH FABER



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Board of County Commissioners  
Athens County  
15 South Court Street, Room 330  
Athens, Ohio 45701

We have reviewed the *Independent Auditor's Report* of Athens County, prepared by Julian & Grube, Inc., for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 25, 2023

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# ATHENS COUNTY, OHIO

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2021



**Jill A. Thompson**  
Athens County Auditor

Ben Abfall  
Chief Deputy Auditor

Tammi Goeglein  
Executive Assistant

Cindi Lucas  
Finance Manager

Kristen Jago  
Payroll Administrator

Prepared by:  
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and  
The Staff of the Auditor's Office

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Scott Dunfee  
Janet Harner  
Larry Hines

Will Quinn  
Lou Anna Lenigar

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**ATHENS COUNTY, OHIO**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
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# Introductory Section



Photos: Jeremy Stump



**Jill A. Thompson**  
Athens County Auditor

Honorable Lenny Eliason  
Honorable Charlie Adkins  
Honorable Chris Chmiel

July 26, 2022

CITIZENS OF ATHENS COUNTY, OHIO

Athens County is required by Ohio law to prepare an annual financial report using generally accepted accounting principles. It is our pleasure to present our thirty-second Annual Comprehensive Financial Report (Report) for the year ended December 31, 2021.

This Report is prepared in conformance to Accounting Principles Generally Accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources and contains the basic financial statements, supplemental statements and other financial statistical information, providing complete and full disclosure of all material financial aspects of Athens County for 2021. The Report includes reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This Report will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County, established in 1805, consists of fourteen townships, eight villages, two cities and five school districts. The County encompasses 508 square miles and has a population of approximately 62,056. The City of Athens is the County seat with an estimated population of 24,311.

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

As the Chief Fiscal Officer, the County Auditor is responsible for maintaining and reporting of the financial records, the issuance of County warrants, and payment to creditors for liabilities incurred by the County. As the Chief Payroll Officer, she is the paymaster for all County employees. As the Chief Assessor she maintains the tax duplicate, abstracts, tax lists, and the tax rates for real estate and manufactured homes. The County Auditor administers tax reduction programs including Owner-Occupancy Tax Credits, Non-Business Tax Credits, Homestead Exemption Program and the Current Agricultural Use Valuation Program. She also manages the apportionments, settlements and distribution of tax receipts to the appropriate political subdivisions. As the Sealer of Weights and Measures, the Auditor acts in concert

with both the Ohio Department of Agricultural – Weights & Measures Division and the National Institute of Standards and Technology (NIST). The County Auditor serves as the administrator of the Automatic Data Processing Board for Athens County and is responsible for the issuance of licenses and permits as required by statute including the sale of dog licenses. The auditor also serves as the Geographical Information System Administrator for the County as an appointment by the Board of Commissioners.

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

Athens County employs approximately 540 employees who provide a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services to benefit its citizens.

## REPORTING ENTITY

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

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

## ECONOMIC OUTLOOK

Athens County is located in the southeastern portion of Ohio and sits squarely in the heart of Appalachia. Its southeastern corner resides on the Ohio River. Athens County is bordered 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.

Athens County is becoming a prominent choice in business development in Southeast Ohio with its available workforce and accessible transportation system. Developing industries in bioscience and technology, advanced energy, production, and healthcare have resulted in affluent opportunities for local business owners and entrepreneurs. Athens continues to support local farmers, business owners and artists by having weekend markets for locals and visitors to explore and experience the rural charm of Athens.

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

The Baileys Trail System is located in the Appalachian foothills of Southeast Ohio. The Baileys will offer 88 miles of trails for every level of rider. Baileys Trail System is part of an initiative supported by the Outdoor Recreation Council of Appalachia to deliver economic, health, social, environmental, and quality of life benefits to Ohioans. In June 2021, Ohio Department of Natural Resources opened the second Baileys Trail System Trailhead in the unincorporated community of Doanville just outside the City of Nelsonville. Phase 3 trails, built by professional trail builders Linear Active from Zanesville, OH, brought the Baileys total mileage to 31. In 2021, the efforts of the Outdoor Recreation Council of Appalachia, permitted managing authority of the Baileys Trail System, led to a \$2 million state of Ohio Budget Award for further development of the professionally built mountain bike optimized trail system open to all forms of human powered use. This historic investment marks a transition to more tailored asset based economic development and diversification appropriate for rural Athens County. The development of the Baileys Trail System since 2017 has leveraged more than \$10.8 million of investment in development of the Baileys Trail System in the Wayne National Forest, connective trailhead and community infrastructure, and programmatic support for regional marketing and entrepreneurs developing businesses to cater to increased recreation tourism. The Baileys is built for all skill levels of cyclists, hikers, runners, adaptive athletes, hunters, and nature enthusiasts. The trailhead is located at the Chauncey-Dover Community Park

Ohio University maintains a substantial role in the economic development of Athens County. They have continued ongoing major construction projects for their building systems and infrastructure, academic and programmatic facilities, and utility system upgrades. The City of Athens, in collaboration with Ohio University completed construction of the Richland Avenue Pedestrian Crossing project to improve the safety and congestion issues at the existing crosswalk in the vicinity of Grover Center and Porter Hall. The project separates pedestrians from vehicle traffic by elevating the roadway and creating a passageway underneath. Ohio University welcomed all students back to its campus in Fall of 2021 for in-person classes following allowing only a limited number of students to return in 2020.

The City of Nelsonville was incorporated in 1838 and is located in the northwest portion of Athens County on the edge of the Hocking Hills Region. It is home to Hocking College, the Hocking Valley Scenic Railway, the Rocky Outdoor Gear Store, Stuart's Opera House, the Historic Public Square, and one-of-a-kind shops and galleries. Nelsonville is a unique community steeped in the history of coal mining and brick making. It is best known for producing Star Brick, which can be found lining many of the sidewalks throughout the historic district. Nelsonville continues to develop its tourism industry by hosting various events including the Nelsonville Music Festival and the annual Parade of the Hills Festival in its historic town square. Stuart's Opera House hosts over 45 events per year including the newly formed Hocking Hills Music Festival and is recognized as the cornerstone of the historic Public Square in Nelsonville, Ohio. Construction of a new Wastewater Treatment Plant is underway in Nelsonville. It is being constructed southeast of the city, along Elm Rock Road. Phase 2 of its construction has begun and phase 3 is in the works and will address regional collection improvements.

Founded in 1968, Hocking College offers more than 50 associate degree and certificate programs to choose from and is accredited by the Higher Learning Commission. Hocking College serves more than 3,400 students. Set in the scenic town of Nelsonville, Ohio, the 2,300-acre institution is rich in history, nature, art and culture. Hocking College offers students a hands-on, quality educational experience that is flexible, affordable and applicable to their career goals. Hocking College christened two new additions to the school's educational offerings in 2021. The college opened the Hocking College Nature Center and the Hungry Hawk Food Trailer. The Nature Center represents several years of planning, renovation and creation by students, faculty and staff. Located on the south end of the Nelsonville campus, the Nature Center replaced the old Hocking Woods Nature Center located in the woods on the school's north side. The new modern facility is home to snakes, turtles, fox and a descended skunk as well as interactive exhibits about geology, trees, pollinator habitats and more. The center serves as a live-learning lab for students from the School of Natural Resources. The Hungry Hawk food trailer serves modern takes on barbecue staples, the food trailer serves as a live-learning lab for the college's Culinary Arts students.

The Plains Water and Sewer District, including the Albany Sewer District, the LE-AX Water District, the Sunday Creek Valley Water District, the Hollister Water Association, the Bishopville Water District, Burr Oak Regional Water District and the Tappers Plains-Chester Water District serve the rural areas of the County. The Trimble Township Waste Water Treatment facility serves Trimble Township and the villages of Glouster, Jacksonville and Trimble. The Albany Village Sewer System serves the Village of Albany and its local area. Athens is served by its own Water and Sewer District, while the City of Nelsonville Water and Sewer District now also includes Buchtel Water and Sewer District. The US 50 Sewer

line project is underway and will serve an approximate 1,100 properties. The project has currently started phase 5 where it will reach Happy Valley Mobile Estates and Baker Road area homes. Contracts A-E have been awarded and began in February and May of 2021. Phases 6-8 are anticipated to proceed in 2022 with construction to be completed in late 2023.

#### COUNTY GOVERNMENT INITIATIVES

In 2021, the Auditor's Geographical Information System (GIS) division continued work with outside agencies to further develop Athens County's GIS layers. Maintenance continued on the LBRS (Location Based Response Systems) data and the LUCA (Local Update of Census Addresses) program data. The monitoring and updating of the Athens County parcel layer continue as there are changes occurring on a daily basis. We continue participation in OSIP (Ohio Statewide Imagery Program) for the aerial imagery coverage of the county. The County's new web-mapping solution continues to grow and update with new features using ESRI's ArcGIS Online application. The GIS division also continues to add new and existing Subdivision and Surveys of Athens County to the GIS website, which are available as a link to a printable PDF format. The GIS division is continually updating its new GIS data hub site, where you can access all of the web-mapping solutions and most of the County's GIS data. The GIS division is assisting the Villages of Albany and Chauncey with the creation of their zoning maps.

The County Engineer repaired/replaced two bridges and replaced forty-four culverts on various County roads in 2021. There were 15.59 miles of County roads chip and sealed with over fifteen miles of roads repaved.

The Auditor's office Real Estate Division uses iasWorld® solution which is a complete appraisal and tax administration software package that offers a Web-based, GIS-enabled toolset for managing the entire property tax life cycle. The office completed the 2020 reappraisal after the appraisers visited each property in Athens County. The office continues to add new content to the website which includes Eagleview pictometry and 2022 imagery as an option for the property owners to view on the website. The Auditor's office continues to utilize the latest technology to provide the residents of Athens County the best resources.

#### RELEVANT FINANCIAL POLICIES

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

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

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

The County also has a Board of Commissioners Personnel Policy Manual and Public Records Policy that are used to assist all County departments in the day-to-day procedures and practices of the County.

#### INTERNAL CONTROLS

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

system encompasses appropriations, encumbrances, expenditures, revenues, payroll and capital assets and ensures the financial information generated is both accurate and reliable.

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

#### INDEPENDENT AUDIT

State statutes require an annual audit by independent accountants. The Ohio Auditor of State conducted the County's audit from 1991 to 2012. Beginning in 2013, the Ohio Auditor of State contracted the County's audit to a private independent public accounting firm which has been extended through the current fiscal year. In addition to meeting the requirements set forth in State statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related Uniform Guidance. The independent auditor's report on the basic financial statements and combining statements and individual funds schedules is included in the Financial Section of the report.

#### CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its annual comprehensive financial report for the fiscal year ended December 31, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This is the 30<sup>th</sup> consecutive award that Athens County has received.

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

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

#### ACKNOWLEDGEMENTS

The publication of this 2021 Annual Comprehensive 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 and excellence of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

My appreciation and gratitude are extended to the Athens County Commissioners, elected officials, and the many Athens County employees whose cooperation made this report possible. Special thanks and credit are extended to Financial Reporting Administrator Cindi Lucas and 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. Their continued efforts and hard work are not unnoticed.

Sincerely,



Jill A. Thompson  
Athens County Auditor





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Athens County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

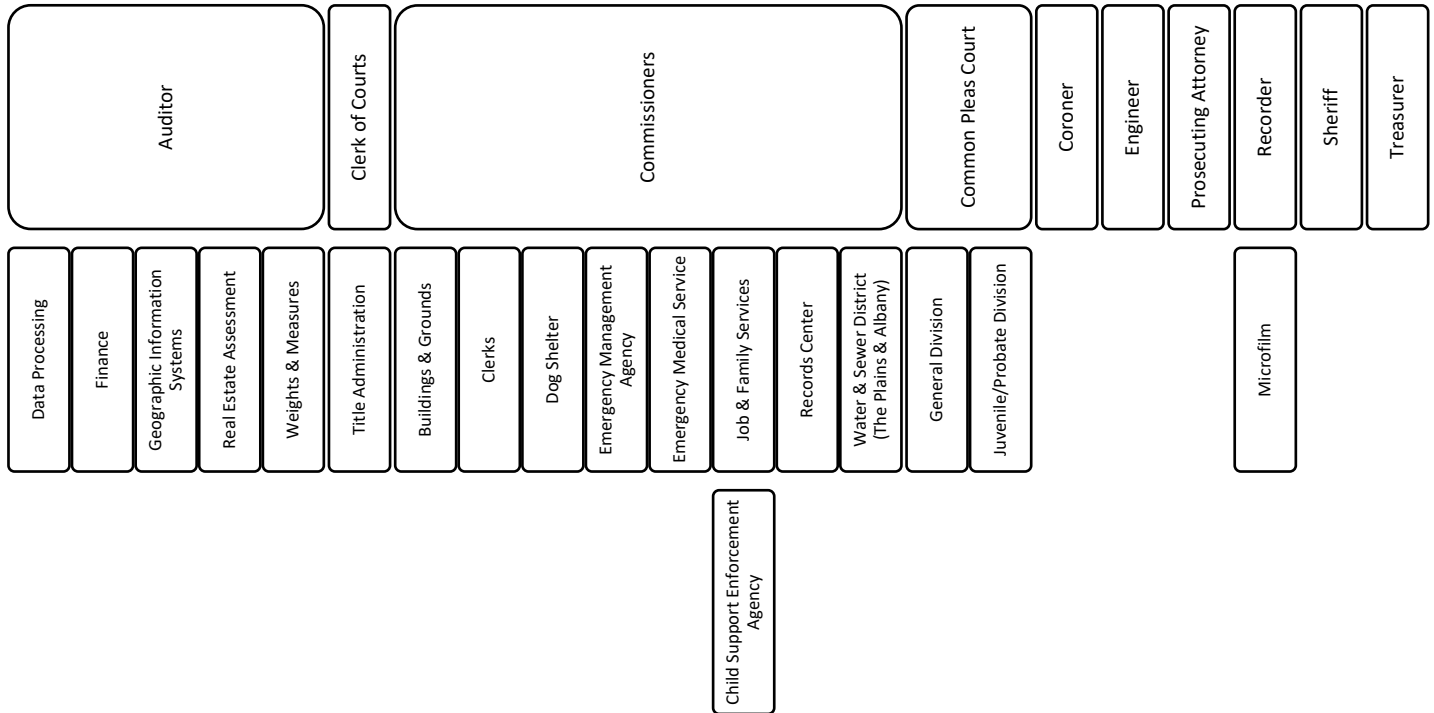
Executive Director/CEO

**ATHENS COUNTY**  
**ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2021**

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/19 to 12/31/22
Christopher T. Chmiel	County Commissioner	1/03/21 to 1/02/25
Charles R. Adkins	County Commissioner	1/02/21 to 1/01/25
Jill A. Thompson	County Auditor	3/11/19 to 3/12/23
Ric Wasserman	County Treasurer	9/01/21 to 8/31/25
Keller J. Blackburn	Prosecuting Attorney	1/04/21 to 1/05/25
R. Jeff Maiden	County Engineer	1/04/21 to 1/05/25
Jessica A. Markins	County Recorder	1/04/21 to 1/05/25
Carl T. Ortman	County Coroner	1/04/21 to 1/05/25
Candy S. Russell	Clerk of Courts	1/04/21 to 1/05/25
Pat Lang	Common Pleas Court Judge	2/08/21 to 2/08/27
George P. McCarthy	Common Pleas Court Judge	1/01/17 to 12/31/22
Zachary L. Saunders	Probate/Juvenile Court Judge	2/09/21 to 2/08/27
Rodney Smith	Sheriff	1/04/21 to 1/05/25

# ORGANIZATIONAL CHART OF ATHENS COUNTY

## Citizens of Athens County



## Ex Officio & Appointed Boards



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# Financial Section



Photos: Jim Downard

## Independent Auditor's Report

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Job and Family Services, Road (MVGT), Children Services, ACBDD (Beacon School), Ambulance Service, and American Rescue Plan funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of Athens County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matters*

As described in Note 5, Athens County restated the beginning net position of multiple funds to properly account for prior year capital assets, payables and receivables and beginning budgetary fund balance for the general fund. As described in Note 24 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of Athens County. Our opinions are not modified with respect to these matters.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Athens County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Athens County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Athens County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Athens County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2022 on our consideration of Athens County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Athens County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
July 26, 2022



**Athens County, Ohio**  
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The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2021. 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 2021 are as follows:

The County's total assets and deferred outflows of resources exceeded its total liabilities and deferred inflows of resources at December 31, 2021 by \$70,475,716.

The County's total net position increased \$29,317,299 or 71.23% from 2020 to 2021.

Program revenues for governmental activities accounted for \$38,510,018 or 51.44% of total governmental activities revenue. General revenues for governmental activities accounted for \$36,357,563 or 48.56% of total governmental activities revenue.

The County had \$46,238,478 in expenses related to governmental activities; \$38,510,018 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$36,357,563 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,890,507 or 99.46% of total business-type activities revenue. General revenues accounted for \$10,301 or 0.54% of the total business-type activities revenue.

The County had \$1,212,612 in expenses related to business-type activities; \$1,890,507 of these expenses were offset by program specific charges for services. General revenues of \$10,301 were utilized to provide for these programs.

Among major funds, the General Fund had \$17,596,689 in revenues, \$15,825,920 in expenditures, and (\$795,032) in total other financing uses. The fund balance in the General Fund reflects an increase of \$975,737 from \$9,034,708 to \$10,010,445.

In 2021, the County's governmental activities outstanding bonds at year-end reflect a net decrease of \$359,364 or 10.85% in the principal balance to \$2,952,407. The County's governmental activities related outstanding long-term notes decreased by \$56,000 or 18.30% to \$250,000. The County's governmental activities related outstanding long-term OPWC loans decreased by \$28,518 to a principal balance of \$471,734. Total debt outstanding decreased in 2021 by \$443,882 to a principal balance of \$3,674,141.

In 2021, the County's business-type related outstanding bonds had a net decrease of \$51,644 or 0.29% to \$17,680,292, while the County's business-type activities related outstanding loans had a net decrease of \$33,617 or 26.88% to \$91,427. Total business-type activities related debt outstanding decreased in 2021 by \$85,261 to \$17,771,719.

**USING THIS ANNUAL REPORT**

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

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

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

#### REPORTING THE COUNTY AS A WHOLE

##### **Statement of Net Position and the Statement of Activities**

One of the most important questions asked about the finances of the County is "How did the County do financially during 2021?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities, and deferred inflows and outflows of resources using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. The accrual basis of accounting recognizes all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

#### REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

##### **Fund Financial Statements**

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

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

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

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

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

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

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

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

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

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

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**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2021 compared to 2020:

**Table 1**  
**Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<i>Assets:</i>						
Current and Other Assets	\$74,143,381	\$57,767,678	\$6,187,535	\$15,847,357	\$80,330,916	\$73,615,035
Capital Assets, Net	74,530,463	75,117,929	18,697,565	5,779,491	93,228,028	80,897,420
<b>Total Assets</b>	<b>148,673,844</b>	<b>132,885,607</b>	<b>24,885,100</b>	<b>21,626,848</b>	<b>173,558,944</b>	<b>154,512,455</b>
<b>Deferred Outflows of Resources</b>	<b>4,865,767</b>	<b>8,162,359</b>	<b>66,819</b>	<b>108,509</b>	<b>4,932,586</b>	<b>8,270,868</b>
<i>Liabilities:</i>						
Current and Other Liabilities	9,144,443	2,503,819	2,973,661	95,022	12,118,104	2,598,841
Long-Term Liabilities	37,769,310	70,879,226	18,182,795	18,686,556	55,952,105	89,565,782
<b>Total Liabilities</b>	<b>46,913,753</b>	<b>73,383,045</b>	<b>21,156,456</b>	<b>18,781,578</b>	<b>68,070,209</b>	<b>92,164,623</b>
<b>Deferred Inflows of Resources</b>	<b>39,622,831</b>	<b>29,290,997</b>	<b>322,774</b>	<b>169,286</b>	<b>39,945,605</b>	<b>29,460,283</b>
<i>Net Position:</i>						
Net Investment in Capital Assets	67,818,045	70,999,912	2,442,038	5,436,250	70,260,083	76,436,162
Restricted	32,200,708	27,202,523	0	0	32,200,708	27,202,523
Unrestricted	(33,015,726)	(59,828,511)	1,030,651	(2,651,757)	(31,985,075)	(62,480,268)
<b>Total Net Position</b>	<b>\$67,003,027</b>	<b>\$38,373,924</b>	<b>\$3,472,689</b>	<b>\$2,784,493</b>	<b>\$70,475,716</b>	<b>\$41,158,417</b>

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2021 and are reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability(asset) to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

Current assets increased due to increases in cash and intergovernmental receivable and Net OPEB Asset. The increase is primarily the result of the retirement systems calculation for OPEB.

Capital assets increased as a result of the additions in construction in progress related to the Albany Sewer Project.

Current liabilities increased due to increases in contracts payable, accrued wages and benefits payable, and unearned revenue related to the American Rescue Plan funding. Long-term liabilities decreased due to the calculations of net pension liability and net OPEB asset.

As noted earlier, the County’s net position, when reviewed over time, may serve as a useful indicator of the County’s financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$76,820,218. By far, the largest portion of the County’s net position (91.46%) 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

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used to liquidate these liabilities. An additional portion of the County's net position represents resources that are subject to restrictions on how they can be used. These resources accounted for \$38,545,210 or 50.18% of total net position. The remaining deficit balance of (\$31,985,075) or (41.64%), which is unrestricted net position and may be used to meet the County's ongoing obligation to citizens and creditors. Total net position increased in 2021 by \$35,661,801. As of December 31, 2021, the County is able to report a positive net position of \$73,347,529 for governmental activities. For business-type activities, a positive net position of \$3,472,689 is reported.

Table 2 shows the changes in net position for the year 2021. Revenue and expense comparisons to 2020 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2  
**Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues:</b>						
<i>Program Revenues:</i>						
Charges for Services	\$6,681,538	\$7,290,416	\$1,478,139	\$1,370,085	\$8,159,677	\$8,660,501
Operating Grants and Contributions	31,587,505	34,313,402	412,368	0	31,999,873	34,313,402
Capital Grants and Contributions	240,975	21,314	0	0	240,975	21,314
<b>Total Program Revenues</b>	<b>38,510,018</b>	<b>41,625,132</b>	<b>1,890,507</b>	<b>1,370,085</b>	<b>40,400,525</b>	<b>42,995,217</b>
<i>General Revenues:</i>						
Property Taxes	19,595,121	17,701,794	0	0	19,595,121	17,701,794
Sales Tax	11,389,376	8,563,915	0	0	11,389,376	8,563,915
Grants and Entitlements	2,320,713	1,351,941	0	0	2,320,713	1,351,941
Investment Earnings	358,340	580,581	0	0	358,340	580,581
Miscellaneous	2,694,013	4,721,711	10,301	37,956	2,704,314	4,759,667
<b>Total General Revenues</b>	<b>36,357,563</b>	<b>32,919,942</b>	<b>10,301</b>	<b>37,956</b>	<b>36,367,864</b>	<b>32,957,898</b>
<b>Total Revenues</b>	<b>74,867,581</b>	<b>74,545,074</b>	<b>1,900,808</b>	<b>1,408,041</b>	<b>76,768,389</b>	<b>75,953,115</b>
<b>Program Expenses:</b>						
<i>General Government:</i>						
Legislative and Executive	5,283,186	9,023,425	0	0	5,283,186	9,023,425
Judicial	1,717,415	3,490,638	0	0	1,717,415	3,490,638
Public Safety	5,131,312	7,342,471	0	0	5,131,312	7,342,471
Public Works	7,611,499	9,067,412	0	0	7,611,499	9,067,412
Health	1,754,455	10,058,333	0	0	1,754,455	10,058,333
Human Services	24,423,362	34,991,441	0	0	24,423,362	34,991,441
Conservation and Recreation	43,241	40,358	0	0	43,241	40,358
Economic Development and Assistance	0	151,152	0	0	0	151,152
Interest and Fiscal Charges	274,008	240,754	0	0	274,008	240,754
Plains Sewer	0	0	609,373	399,702	609,373	399,702
Albany Sewer	0	0	197,797	10,555	197,797	10,555
Plains Water	0	0	642,690	874,782	642,690	874,782
Buchtel Sewer	0	0	0	1,330,162	0	1,330,162
Buchtel Water	0	0	(237,248)	415,817	(237,248)	415,817
<b>Total Expenses</b>	<b>46,238,478</b>	<b>74,405,984</b>	<b>1,212,612</b>	<b>3,031,018</b>	<b>47,451,090</b>	<b>77,437,002</b>
<b>Change in Net Position</b>	<b>28,629,103</b>	<b>139,090</b>	<b>688,196</b>	<b>(1,622,977)</b>	<b>29,317,299</b>	<b>(1,483,887)</b>
Net Position - January 1	38,373,924	38,234,834	2,784,493	4,407,470	41,158,417	42,642,304
Net Position - December 31	<b>\$67,003,027</b>	<b>\$38,373,924</b>	<b>\$3,472,689</b>	<b>\$2,784,493</b>	<b>\$70,475,716</b>	<b>\$41,158,417</b>

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**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 91.87% of the total governmental activities. Human Services, which is 52.68% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency, and Children Services. Public Works, which accounts for 16.44% 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 accounts for 11.70% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Public Safety, which accounts for 11.05% of the total, represents costs associated with the operation of the Sheriff's Department and Emergency Medical Services.

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

The net position for the governmental activities increased \$28,629,103 or 74.61% in 2021. This is an increase from last year when net position increased \$139,090 or 0.36%. Total revenues increased \$322,507 or 0.43% from last year and expenses decreased \$28,167,506 or 37.86% from last year.

The major factors in the change in revenues are an increase in grants and entitlement of \$968,772 or 71.66%, due to an increase in federal and state funding, an increase of \$1,893,327 or 10.70% in property taxes, and a \$2,825,461 or 32.99% increase in sales tax.

Expenses decreased by \$28,167,506 or 37.86% as a decrease of \$10,568,079 or 30.20% decrease in Human Services due to decreases in expenses related to CARES Act funding; a decrease of \$3,740,239 or 41.45% in Legislative and Executive as a result of General Fund expenses, a \$2,211,159 or 30.12% decrease in Public Safety due primarily to decreases in expenses related to CARES Act funding, a \$1,455,913 or 16.66% decrease in Public Works mainly due to a decrease in Road (MVG) contract expenses for road and bridge improvements and a \$8,303,878 or 82.56% increase in expenses related to CARES Act funding. The primary reasons for the decreases in the expense functions are decrease related to CARES Act Funding and the net pension liability and net OPEB liability calculations.

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

**Athens County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*(Unaudited)*

**Table 3**  
**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
<i>General Government:</i>				
Legislative and Executive	\$5,283,186	\$9,023,425	\$2,510,956	\$6,047,313
Judicial	1,717,415	3,490,638	389,543	2,191,069
Public Safety	5,131,312	7,342,471	3,040,931	5,157,139
Public Works	7,611,499	9,067,412	(706,617)	1,177,031
Health	1,754,455	10,058,333	(535,306)	3,640,029
Human Services	24,423,362	34,991,441	2,711,704	14,136,007
Conservation and Recreation	43,241	40,358	43,241	40,358
Economic Development and Assistance	0	151,152	0	151,152
Interest and Fiscal Charges	274,008	240,754	274,008	240,754
Total Expenses	<u>\$46,238,478</u>	<u>\$74,405,984</u>	<u>\$7,728,460</u>	<u>\$32,780,852</u>

It should be noted that 83.29% 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 \$2,711,704 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2021, the net cost of providing these Human Services was only 11.10% of total cost.

For Legislative and Executive, the (\$2,510,956) in net cost of services indicates primarily the General Fund support provided for the operation of the general administration of the county government.

**Business-Type Activities**

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

**Governmental Funds**

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$44,139,863 (7.60% is unassigned), an increase of \$11,525,831 or 35.34% from last year. Increases in the General, Children Services, ACBDD (Beacon School), American Rescue Plan, and other nonmajor funds more than offset decreases in the Job and Family Services, Road (MVG) and Ambulance Service, leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2021, the total fund balance in the General Fund was \$10,010,445 of which \$4,106,551 was unassigned. During the year, revenues exceeded expenditures by \$1,770,769. The increase is primarily the result of an increase in sales tax revenues during 2021, which is from an increase in purchases within the County exceeding 2020 activity.



**Athens County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*(Unaudited)*

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For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$814,459 or 93.55% in 2021 due to an increase expenditure for program activities and a decrease in intergovernmental revenues for the year. The Road (MVGT) Fund balance decreased by \$629,002 or 20.69% due to increased expenditures for road and bridge projects within the County. The Children Services Fund balance increased by \$2,264,103 or 46.64% which is the result of an increase in property tax revenue due to a 0.5% rate increase from a new replacement tax levy. The ACBDD (Beacon School) Fund balance increased by \$1,364,171 or 19.75%, due to an increase in charges for services revenues, as a result of increased activity in the department. Finally, the Ambulance Service Fund balance decreased by \$92,737 or 52.92% due to decreased expenditures, which is the result of several large purchases being made during 2020. The American Rescue Plan Fund balance increased by \$21,425, which is the result of it being a new fund in 2021.

**Proprietary Funds**

The County's enterprise funds are the Plains, Albany, and Buchtel Water and Sewer funds, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. The County is in the process of extending services to the residents of Albany. Net position of the enterprise funds at year end was \$3,472,689, of which \$1,030,651 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Albany Sewer Funds which, at year end, had net position of \$2,640,726 with \$522,912 of that unrestricted and \$215,633 of which all was unrestricted, respectively. During 2021, the Plains Sewer Fund net position increased by \$276,334 or 11.69%, which is the result of an increase in intergovernmental grants. The Albany Sewer Fund net position increased by \$63,472 or 41.71 percent which is due to an increase in charges for services.

**Budgetary Highlights – General Fund**

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

For the General Fund, the final budgeted revenues were \$14,386,752 representing a \$76,750 increase from the original budgeted estimates of \$14,310,002.

There was a 18.00% positive variance in actual revenues as compared to the final budget in the General Fund. This was due to the receipt of unanticipated sales tax and other revenues.

For the General Fund, the final budget basis expenditures were \$18,412,273 representing an decrease of \$994,857 or 5.13% from the original budget.

There was a 8.91% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

**Athens County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*(Unaudited)*

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**Capital Assets and Debt Administration**

**Capital Assets** – The County's net investment in capital assets for governmental and business-type activities as of December 31, 2021, amounts to \$70,260,083 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 15 (Capital Assets) provides more detailed information on capital asset activity during the 2021 fiscal year.

During 2021, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$93,757,849.

**Long-Term Debt** – At December 31, 2021, the County had total bonded debt outstanding of \$2,952,407. The County's long-term bonded debt decreased by \$359,364 (10.85%), while its long-term notes decreased by \$56,000 (18.30%) during 2021.

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

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

**Economic Factors**

The average unemployment rate for the County in 2021 was 5.63%, which was slightly lower than the rate of 7.30% the previous year. This was slightly above both the national rate of 5.37 %, and the state unemployment rate of 5.20% respectively, for 2021.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. The County's \$1,308,744,160 tax base has grown at an average annual rate of 5.19% over the last five years. This growth is attributed to the new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.50% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication Fund, has grown at an average annual rate of 5.47% over the past five years. As of May 2022, sales tax is up to 10.43% from 2021 mainly due to 0.25% increase in the 911 sales tax which was effective April 1, 2021.

Investment earnings in 2021 decreased \$222,241 or 38.28% from 2020. Total investment earnings for all funds totaled \$358,340 in 2021, down from \$580,581 in 2020 mainly due to a continuation of a new investment policy.

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Jill A. Thompson, Athens County Auditor, 15 South Court Street, Room 330, Athens, Ohio 45701 or call (740) 592-3290.

**Athens County, Ohio**  
*Statement of Net Position*  
 December 31, 2021

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Total	ATCO Inc.	Athens Co. Port Authority	Athens County Land Reutilization Corporation Inc.
<b>Assets</b>						
Cash and Cash Equivalents	\$40,747,701	\$2,353,122	\$43,100,823	\$256,822	\$427,044	\$438,765
Cash and Cash Equivalents In Segregated Accounts	103,710	103,130	206,840	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	3,398,913	3,398,913	0	0	0
<i>Receivables:</i>						
Property Taxes	18,088,837	0	18,088,837	0	0	0
Sales Taxes	2,076,424	0	2,076,424	0	0	0
Accounts	756,989	159,779	916,768	3,286	6,075	0
Special Assessments	0	54,371	54,371	0	0	0
Accrued Interest	82,921	0	82,921	0	789	0
Loans	240,310	0	240,310	0	40,745	0
Intergovernmental	7,701,825	0	7,701,825	0	0	0
Material and Supplies Inventory	690,738	64,140	754,878	0	0	0
Prepaid Items	436,127	7,584	443,711	0	0	0
Net OPEB Asset	3,217,799	46,496	3,264,295	0	0	0
Assets Held for Resale	0	0	0	0	0	1,015,770
Nondepreciable Capital Assets	6,517,697	16,031,551	22,549,248	0	1,119,940	0
Depreciable Capital Assets, Net	68,012,766	2,666,014	70,678,780	0	1,276,909	3,540
<i>Total Assets</i>	<u>148,673,844</u>	<u>24,885,100</u>	<u>173,558,944</u>	<u>260,108</u>	<u>2,871,502</u>	<u>1,458,075</u>
<b>Deferred Outflows of Resources</b>	<u>4,865,767</u>	<u>66,819</u>	<u>4,932,586</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Liabilities</b>						
Accounts Payable	694,302	8,565	702,867	11,238	4,377	588
Contracts Payable	598,396	2,951,198	3,549,594	0	0	0
Accrued Wages and Benefits	992,472	8,975	1,001,447	0	0	0
Matured Compensated Absences Payable	13,900	0	13,900	0	0	0
Intergovernmental Payable	373,751	4,758	378,509	0	0	0
Deposits Held and Due to Others	3,522	0	3,522	0	0	0
Matured Bonds Payable	17,000	0	17,000	0	0	0
Matured Interest Payable	10,561	165	10,726	0	0	0
Claims Payable	96,037	0	96,037	0	0	0
Unearned Revenue	6,344,502	0	6,344,502	0	0	0
<i>Long-Term Liabilities:</i>						
Due Within One Year	2,807,279	77,737	2,885,016	0	0	0
Due in More Than One Year:			0			
Net Pension Liability	27,343,010	399,580	27,742,590	0	0	0
Other Amounts Due in More Than One Year	7,619,021	17,705,478	25,324,499	0	0	0
<i>Total Liabilities</i>	<u>46,913,753</u>	<u>21,156,456</u>	<u>68,070,209</u>	<u>11,238</u>	<u>4,377</u>	<u>588</u>
<b>Deferred Inflows of Resources</b>	<u>39,622,831</u>	<u>322,774</u>	<u>39,945,605</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Position</b>						
Net Investment in Capital Assets	67,818,045	2,442,038	70,260,083	0	2,396,849	0
<i>Restricted for:</i>						
Job and Family Services	835,992	0	835,992	0	0	0
Road and Bridge Services	4,274,780	0	4,274,780	0	0	0
Children Services	7,249,274	0	7,249,274	0	0	0
Developmental Disabilities Services	4,501,648	0	4,501,648	0	0	0
Ambulance Service	45,942	0	45,942	0	0	0
American Rescue Plan	21,425	0	21,425	0	0	0
Capital Projects	765,695	0	765,695	0	0	0
<i>General Government:</i>						
Legislative and Executive	1,638,687	0	1,638,687	0	0	0
Judicial	430,515	0	430,515	0	0	0
Public Safety	5,310,228	0	5,310,228	0	0	0
Public Works	289,740	0	289,740	0	0	0
Health	1,443,685	0	1,443,685	0	0	0
Human Services	5,115,721	0	5,115,721	0	0	0
Economic Development and Assistance	268,519	0	268,519	0	0	0
Debt Service	8,857	0	8,857	0	0	0
ATCO, Inc	0	0	0	(14,535)	0	0
Unrestricted	(33,015,726)	1,030,651	(31,985,075)	263,405	470,276	1,457,487
<i>Total Net Position</i>	<u>\$67,003,027</u>	<u>\$3,472,689</u>	<u>\$70,475,716</u>	<u>\$248,870</u>	<u>\$2,867,125</u>	<u>\$1,457,487</u>

See accompanying notes to the basic financial statements

**Athens County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$5,283,186	\$2,682,048	\$90,182	\$0
Judicial	1,717,415	892,794	435,078	0
Public Safety	5,131,312	643,727	1,446,654	0
Public Works	7,611,499	130,893	7,946,248	240,975
Health	1,754,455	2,011,185	278,576	0
Human Services	24,423,362	320,891	21,390,767	0
Conservation and Recreation	43,241	0	0	0
Economic Development and Assistance	0	0	0	0
Interest and Fiscal Charges	274,008	0	0	0
<i>Total Governmental Activities</i>	<u>46,238,478</u>	<u>6,681,538</u>	<u>31,587,505</u>	<u>240,975</u>
<b>Business-Type Activities</b>				
Plains Sewer	609,373	469,902	412,368	0
Albany Sewer	197,797	261,269	0	0
Plains Water	642,690	744,952	0	0
Buchtel Water	(237,248)	2,016	0	0
<i>Total Business-Type Activities</i>	<u>1,212,612</u>	<u>1,478,139</u>	<u>412,368</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$47,451,090</u>	<u>\$8,159,677</u>	<u>\$31,999,873</u>	<u>\$240,975</u>
<b>Component Unit</b>				
ATCO, Inc	\$39,484	\$19,059	\$0	\$0
Athens County Port Authority	121,216	276,000	482,000	0
Athens County Land Reutilization Corporation	255,244	0	126,424	0
<i>Total Component Unit</i>	<u>\$415,944</u>	<u>\$295,059</u>	<u>\$608,424</u>	<u>\$0</u>

**General Revenues:**

*Property Taxes Levied for:*

General Fund

Children Services

ACBDD

Ambulance Services

Senior Citizens Levy

Human Services

*Sales Tax Levied for:*

General Fund

911 Emergency Communications

Grants and Entitlements not Restricted to Specific Programs

Contributions and Donations

Gain on Sale of Property

Investment Earnings

Miscellaneous

*Total General Revenues*

Change in Net Position

*Net Position at Beginning of Year, Restated*

*Net Position at End of Year*

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit		
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority	Athens County Land Reutilization Corporation, Inc.
(\$2,510,956)	\$0	(\$2,510,956)	\$0	\$0	\$0
(389,543)	0	(389,543)	0	0	0
(3,040,931)	0	(3,040,931)	0	0	0
706,617	0	706,617	0	0	0
535,306	0	535,306	0	0	0
(2,711,704)	0	(2,711,704)	0	0	0
(43,241)	0	(43,241)	0	0	0
0	0	0	0	0	0
(274,008)	0	(274,008)	0	0	0
(7,728,460)	0	(7,728,460)	0	0	0
0	272,897	272,897	0	0	0
0	63,472	63,472	0	0	0
0	102,262	102,262	0	0	0
0	239,264	239,264	0	0	0
0	677,895	677,895	0	0	0
(7,728,460)	677,895	(7,050,565)	0	0	0
0	0	0	(20,425)	0	0
0	0	0	0	636,784	0
0	0	0	0	0	(128,820)
0	0	0	(20,425)	636,784	(128,820)
2,756,369	0	2,756,369	0	0	0
5,681,674	0	5,681,674	0	0	0
7,443,701	0	7,443,701	0	0	0
2,735,819	0	2,735,819	0	0	0
846,037	0	846,037	0	0	0
131,521	0	131,521	0	0	0
8,023,643	0	8,023,643	0	0	0
3,365,733	0	3,365,733	0	0	0
2,320,713	0	2,320,713	0	0	55,575
0	0	0	0	0	711,107
0	0	0	0	0	135,618
358,340	0	358,340	47	413	0
2,694,013	10,301	2,704,314	5,842	0	18,526
36,357,563	10,301	36,367,864	5,889	413	920,826
28,629,103	688,196	29,317,299	(14,536)	637,197	792,006
38,373,924	2,784,493	41,158,417	263,406	2,229,928	665,481
\$67,003,027	\$3,472,689	\$70,475,716	\$248,870	\$2,867,125	\$1,457,487

**Athens County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2021*

	General	Job & Family Services	Road (MVGTT)	Childrens Services
<b>Assets</b>				
Cash and Cash Equivalents	\$5,645,714	\$91,066	\$958,744	\$7,229,048
Cash and Cash Equivalents In Segregated Accounts	42,375	0	0	6,057
<i>Receivables:</i>				
Property Taxes	2,722,800	0	0	4,225,207
Sales Tax	1,386,722	0	0	0
Accounts	36,271	0	0	0
Accrued Interest	82,921	0	0	0
Loans	0	0	0	0
Interfund	2,708,986	290,813	225,782	3,486
Intergovernmental	752,556	1,249,186	3,152,112	714,381
Materials and Supplies Inventory	18,320	1,725	520,670	0
Prepaid Items	260,879	7,622	5,244	27,530
<i>Total Assets</i>	<u>\$13,657,544</u>	<u>\$1,640,412</u>	<u>\$4,862,552</u>	<u>\$12,205,709</u>
<b>Liabilities</b>				
Accounts Payable	\$104,507	\$57,354	\$74,319	\$257,286
Contracts Payable	54,432	132,942	227,213	27,611
Accrued Wages Payable	257,312	143,448	61,352	170,205
Matured Compensated Absences Payable	12,610	0	0	0
Interfund Payable	0	3,486	0	14,159
Intergovernmental Payable	103,927	38,692	16,739	48,445
Deposits Held and Due To Others	3,522	0	0	0
Claims Payable	0	1,283	0	0
Unearned Revenue	0	0	0	0
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
<i>Total Liabilities</i>	<u>536,310</u>	<u>377,205</u>	<u>379,623</u>	<u>517,706</u>
<b>Deferred Inflows of Resources</b>	<u>3,110,789</u>	<u>1,207,027</u>	<u>2,071,207</u>	<u>4,569,071</u>
<b>Fund Balances</b>				
Nonspendable	449,237	9,347	525,914	27,530
Restricted	0	46,833	1,885,808	7,091,402
Committed	0	0	0	0
Assigned	5,454,657	0	0	0
Unassigned	4,106,551	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>10,010,445</u>	<u>56,180</u>	<u>2,411,722</u>	<u>7,118,932</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$13,657,544</u>	<u>\$1,640,412</u>	<u>\$4,862,552</u>	<u>\$12,205,709</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$8,679,506	\$1,201,412	\$6,365,927	\$10,104,774	\$40,276,191
0	0	0	55,278	103,710
7,371,862	2,788,408	0	980,560	18,088,837
0	0	0	689,702	2,076,424
0	718,501	0	2,217	756,989
0	0	0	0	82,921
0	0	0	240,310	240,310
0	0	0	63,581	3,292,648
284,401	70,692	0	1,478,497	7,701,825
0	150,023	0	0	690,738
20,267	10,750	0	103,835	436,127
<u>\$16,356,036</u>	<u>\$4,939,786</u>	<u>\$6,365,927</u>	<u>\$13,718,754</u>	<u>\$73,746,720</u>
\$36,348	\$30,320	\$0	\$82,899	\$643,033
49,211	0	0	106,987	598,396
146,965	110,746	0	102,444	992,472
0	0	0	1,290	13,900
0	1,825,000	0	1,450,003	3,292,648
103,594	32,118	0	30,236	373,751
0	0	0	0	3,522
94,754	0	0	0	96,037
0	0	6,344,502	0	6,344,502
0	0	0	17,000	17,000
0	0	0	10,561	10,561
<u>430,872</u>	<u>1,998,184</u>	<u>6,344,502</u>	<u>1,801,420</u>	<u>12,385,822</u>
<u>7,656,263</u>	<u>2,859,100</u>	<u>0</u>	<u>2,092,080</u>	<u>23,565,537</u>
20,267	160,773	0	103,835	1,296,903
4,334,916	0	21,425	9,771,798	23,152,182
3,913,718	0	0	80,855	3,994,573
0	0	0	542,849	5,997,506
0	(78,271)	0	(674,083)	3,354,197
<u>8,268,901</u>	<u>82,502</u>	<u>21,425</u>	<u>9,825,254</u>	<u>37,795,361</u>
<u>\$16,356,036</u>	<u>\$4,939,786</u>	<u>\$6,365,927</u>	<u>\$13,718,754</u>	<u>\$73,746,720</u>

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**Athens County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2021*

<b>Total Governmental Funds Balances</b>		\$37,795,361
 <i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		74,530,463
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	736,834	
Intergovernmental Revenue	5,476,700	
Total		6,213,534
Internal service funds are used by management to pay insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		420,241
Long-term liabilities, including bonds and loans payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds Payable	(2,952,407)	
Premium on Notes	(2,506)	
General Obligation Notes Payable	(250,000)	
OPWC Loans	(471,733)	
Capital Leases Payable	(3,035,777)	
Landfill Post-Closure Costs Payable	(1,225,367)	
Compensated Absences Payable	(2,488,510)	
Total		(10,426,300)
The net OPEB asset/liability are not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	3,043,447	
Deferred Outflows - OPEB	1,822,320	
Deferred Inflows - Pension	(12,472,062)	
Deferred Inflows - OPEB	(9,798,766)	
Net Pension Liability	(27,343,010)	
Net OPEB Asset	3,217,799	
Total		(41,530,272)
<i>Net Position of Governmental Activities</i>		\$67,003,027

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, 2021*

	General	Job & Family Services	Road (MVGTT)	Childrens Services
<b>Revenues</b>				
Property Taxes	\$2,756,411	\$0	\$0	\$5,673,083
Sales Tax	8,023,643	0	0	0
Intergovernmental	2,417,823	8,961,154	6,556,812	5,569,649
Charges for Services	3,013,741	0	0	61,834
Licenses and Permits	4,580	0	0	0
Fines and Forfeitures	66,170	0	37,393	0
Interest	340,734	0	15,123	0
Other Revenues	973,587	179,636	768,948	107,152
<i>Total Revenues</i>	<u>17,596,689</u>	<u>9,140,790</u>	<u>7,378,276</u>	<u>11,411,718</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	5,996,096	0	0	0
Judicial	2,802,029	0	0	0
Public Safety	5,668,970	0	0	0
Public Works	141,813	0	7,654,187	0
Health	266,193	0	0	0
Human Services	600,408	9,805,205	0	9,166,552
Capital Outlay	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	250,127	7,118	0	4,432
Interest and Fiscal Charges	100,284	1,698	0	52
<i>Total Expenditures</i>	<u>15,825,920</u>	<u>9,814,021</u>	<u>7,654,187</u>	<u>9,171,036</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,770,769</u>	<u>(673,231)</u>	<u>(275,911)</u>	<u>2,240,682</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Leases	0	9,228	0	0
Transfers - In	0	19,184	0	23,421
Transfers - Out	(795,032)	(169,640)	(353,091)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(795,032)</u>	<u>(141,228)</u>	<u>(353,091)</u>	<u>23,421</u>
<i>Net Change in Fund Balances</i>	975,737	(814,459)	(629,002)	2,264,103
Fund Balances (Deficits) at Beginning of Year	9,034,708	870,639	3,040,724	4,854,829
<i>Fund Balances at End of Year</i>	<u>\$10,010,445</u>	<u>\$56,180</u>	<u>\$2,411,722</u>	<u>\$7,118,932</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$7,447,741	\$2,737,791	\$0	\$977,893	\$19,592,919
0	0	0	3,365,733	11,389,376
3,480,956	140,247	0	5,950,748	33,077,389
1,626	1,797,366	0	1,403,481	6,278,048
0	0	0	181,941	186,521
0	0	0	113,406	216,969
0	0	0	2,263	358,120
93,833	27,602	21,425	521,830	2,694,013
11,024,156	4,703,006	21,425	12,517,295	73,793,355
0	0	0	918,974	6,915,070
0	0	0	215,202	3,017,231
0	0	0	3,020,158	8,689,128
0	0	0	957,301	8,753,301
0	4,776,405	0	528,268	5,570,866
9,659,985	0	0	4,648,620	33,880,770
0	0	0	843,212	843,212
0	0	0	415,365	677,042
0	56,109	0	116,491	274,634
9,659,985	4,832,514	0	11,663,591	68,621,254
1,364,171	(129,508)	21,425	853,704	5,172,101
0	0	0	0	9,228
0	36,771	0	1,238,387	1,317,763
0	0	0	0	(1,317,763)
0	36,771	0	1,238,387	9,228
1,364,171	(92,737)	21,425	2,092,091	5,181,329
6,904,730	175,239	0	7,733,163	32,614,032
\$8,268,901	\$82,502	\$21,425	\$9,825,254	\$37,795,361

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**Athens County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2021*

**Net Change in Fund Balances - Total Governmental Funds** \$5,181,329

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

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

Capital Outlay	5,044,744	
Depreciation	(4,994,118)	
Total		50,626

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. (638,092)

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

Intergovernmental Revenue	1,073,385	
Property Taxes	621	
Total		1,074,006

Repayment of bond, notes, and loans principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 677,042

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

Compensated Absences	(57,188)	
Landfill Post-Closure	162,590	
Premium on Notes	626	
Total		106,028

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Position are not reported as revenues in the Statement of Activities:  
Inception of Capital Leases (9,228)

Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows. 2,288,095

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. 19,921,328

The internal service fund used by management to pay workers compensation, self-insurance and excess insurance costs. These funds are not included in the governmental funds and pension related reconciliations (22,031)

*Change in Net Position of Governmental Activities* \$28,629,103

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$2,620,760	\$2,620,760	\$2,756,411	\$135,651
Sales Tax	6,300,000	6,300,000	7,792,405	1,492,405
Intergovernmental	1,953,908	1,953,908	2,381,539	427,631
Charges for Services	2,013,479	2,090,229	2,706,047	615,818
Licenses and Permit	2,500	2,500	4,580	2,080
Fines and Forfeitures	61,100	61,100	65,603	4,503
Interest	565,100	565,100	354,604	(210,496)
Other	793,155	793,155	915,279	122,124
<i>Total Revenues</i>	<u>14,310,002</u>	<u>14,386,752</u>	<u>16,976,468</u>	<u>2,589,716</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	8,661,894	8,720,283	6,889,486	1,830,797
Judicial	3,235,687	3,311,047	2,801,660	509,387
Public Safety	6,008,684	5,969,201	5,678,213	290,988
Public Works	137,000	175,618	156,309	19,309
Health	384,722	384,722	266,193	118,529
Human Services	637,470	649,655	637,467	12,188
<i>Debt Service:</i>				
Principal Retirement	243,067	243,067	243,067	0
Interest and Fiscal Charges	98,606	98,606	98,606	0
<i>Total Expenditures</i>	<u>19,407,130</u>	<u>19,552,199</u>	<u>16,771,001</u>	<u>2,781,198</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,097,128)</u>	<u>(5,165,447)</u>	<u>205,467</u>	<u>5,370,914</u>
<b>Other Financing Sources (Uses)</b>				
Advances - In	291,395	291,395	328,286	36,891
Advances - Out	(68,121)	(68,121)	(68,121)	0
Transfers - Out	(781,805)	(795,498)	(795,032)	466
<i>Total Other Financing Sources (Uses)</i>	<u>(558,531)</u>	<u>(572,224)</u>	<u>(534,867)</u>	<u>37,357</u>
<i>Net Change in Fund Balance</i>	(5,655,659)	(5,737,671)	(329,400)	5,408,271
Fund Balances at Beginning of Year, Restated	5,655,657	5,655,657	5,655,657	0
Prior Year Encumbrances Appropriated	119,528	119,528	119,528	0
Fund Balances at End of Year	<u>\$119,526</u>	<u>\$37,514</u>	<u>\$5,445,785</u>	<u>\$5,408,271</u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Job and Family Services Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$10,003,000	\$10,003,000	\$8,744,325	(\$1,258,675)
Other	350,530	350,530	190,842	(159,688)
<i>Total Revenue</i>	<u>10,353,530</u>	<u>10,353,530</u>	<u>8,935,167</u>	<u>(1,418,363)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services	10,247,180	10,747,180	9,720,271	1,026,909
<i>Total Expenditures</i>	<u>10,247,180</u>	<u>10,747,180</u>	<u>9,720,271</u>	<u>1,026,909</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>106,350</u>	<u>(393,650)</u>	<u>(785,104)</u>	<u>(391,454)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	82,000	82,000	19,184	(62,816)
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(87,640)</u>	<u>(87,640)</u>	<u>(150,456)</u>	<u>(62,816)</u>
<i>Net Change in Fund Balance</i>	18,710	(481,290)	(935,560)	(454,270)
Fund Balances (Deficit) at Beginning of Year	<u>1,026,626</u>	<u>1,026,626</u>	<u>1,026,626</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,045,336</u></u>	<u><u>\$545,336</u></u>	<u><u>\$91,066</u></u>	<u><u>(\$454,270)</u></u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Road (MVG) Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$5,708,726	\$5,708,726	\$6,509,494	\$800,768
Fines and Forfeitures	30,600	30,600	37,459	6,859
Interest	33,741	33,741	16,573	(17,168)
Other	0	699,331	768,948	69,617
<i>Total Revenues</i>	<u>5,773,067</u>	<u>6,472,398</u>	<u>7,332,474</u>	<u>860,076</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works	5,383,976	7,959,795	7,728,532	231,263
<i>Total Expenditures</i>	<u>5,383,976</u>	<u>7,959,795</u>	<u>7,728,532</u>	<u>231,263</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>389,091</u>	<u>(1,487,397)</u>	<u>(396,058)</u>	<u>1,091,339</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	71,488	71,488	0
Transfers Out	(353,091)	(353,091)	(353,091)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(353,091)</u>	<u>(281,603)</u>	<u>(281,603)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	36,000	(1,769,000)	(677,661)	1,091,339
Fund Balances at Beginning of Year	<u>2,003,351</u>	<u>2,003,351</u>	<u>2,003,351</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,039,351</u></u>	<u><u>\$234,351</u></u>	<u><u>\$1,325,690</u></u>	<u><u>\$1,091,339</u></u>

See accompanying notes to the basic financial statements.



**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Children Services Fund*  
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,716,989	\$4,716,989	\$5,673,083	\$956,094
Intergovernmental	5,237,030	5,237,030	5,329,546	92,516
Charges for Services	104,000	104,000	61,834	(42,166)
Other	125,000	125,000	98,742	(26,258)
<i>Total Revenues</i>	10,183,019	10,183,019	11,163,205	980,186
<b>Expenditures</b>				
<i>Current:</i>				
Human Services	10,103,652	10,155,252	9,006,608	1,148,644
<i>Total Expenditures</i>	10,103,652	10,155,252	9,006,608	1,148,644
<i>Excess of Revenues Over (Under) Expenditures</i>	79,367	27,767	2,156,597	2,128,830
<b>Other Financing Sources</b>				
Transfers In	0	0	23,421	23,421
<i>Total Other Financing Sources</i>	0	0	23,421	23,421
<i>Net Change in Fund Balance</i>	79,367	27,767	2,180,018	2,152,251
Fund Balances at Beginning of Year	5,049,030	5,049,030	5,049,030	0
Fund Balances at End of Year	\$5,128,397	\$5,076,797	\$7,229,048	\$2,152,251

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*ACBDD (Beacon School) Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$7,053,854	\$7,053,854	\$7,447,741	\$393,887
Intergovernmental	2,425,026	2,425,026	3,480,956	1,055,930
Charges for Services	0	0	1,626	1,626
Other	551,000	551,000	93,982	(457,018)
<i>Total Revenues</i>	<u>10,029,880</u>	<u>10,029,880</u>	<u>11,024,305</u>	<u>994,425</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services	10,059,612	10,267,012	9,650,185	616,827
<i>Total Expenditures</i>	<u>10,059,612</u>	<u>10,267,012</u>	<u>9,650,185</u>	<u>616,827</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(29,732)</u>	<u>(237,132)</u>	<u>1,374,120</u>	<u>1,611,252</u>
<b>Other Financing Uses</b>				
Transfers Out	0	(1,727,380)	(1,727,380)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,727,380)</u>	<u>(1,727,380)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(29,732)	(1,964,512)	(353,260)	1,611,252
Fund Balances at Beginning of Year	<u>5,119,048</u>	<u>5,119,048</u>	<u>5,119,048</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$5,089,316</u></u>	<u><u>\$3,154,536</u></u>	<u><u>\$4,765,788</u></u>	<u><u>\$1,611,252</u></u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Ambulance Service Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,562,007	\$2,562,007	\$2,737,791	\$175,784
Intergovernmental	156,900	156,900	160,247	3,347
Charges for Services	1,620,000	1,620,000	1,828,411	208,411
Other	0	0	27,602	27,602
<i>Total Revenues</i>	4,338,907	4,338,907	4,754,051	415,144
<b>Expenditures</b>				
<i>Current:</i>				
Health	5,172,819	5,110,780	4,948,787	161,993
Debt Service:				
Interest and Fiscal Charges	0	56,109	56,109	0
<i>Total Expenditures</i>	5,172,819	5,166,889	5,004,896	161,993
<i>Excess of Revenues Over (Under) Expenditures</i>	(833,912)	(827,982)	(250,845)	577,137
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	36,771	36,771
Advances Out	0	(175,000)	(175,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	(175,000)	(138,229)	36,771
<i>Net Change in Fund Balance</i>	(833,912)	(1,002,982)	(389,074)	613,908
Fund Balances at Beginning of Year	1,588,486	1,588,486	1,588,486	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
Fund Balances at End of Year	\$755,574	\$586,504	\$1,200,412	\$613,908

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*American Rescue Plan Fund*  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$6,344,502	\$6,344,502	\$0
Other	0	0	21,425	21,425
<i>Total Revenues</i>	0	6,344,502	6,365,927	21,425
<b>Expenditures</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	0	6,344,502	0	6,344,502
<i>Total Expenditures</i>	0	6,344,502	0	6,344,502
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	6,365,927	6,365,927
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$0	\$6,365,927	\$6,365,927

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2021*

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Albany Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<b>Assets</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$752,703	\$1,232,016	\$368,403	\$2,353,122	\$471,510
Cash and Cash Equivalents in Segregated Accounts	37,944	0	65,186	103,130	0
Cash and Cash Equivalents with Fiscal Agents	0	3,398,913	0	3,398,913	0
<i>Receivables:</i>					
Accounts	41,854	45,022	72,903	159,779	0
Special Assessments	54,371	0	0	54,371	0
Materials and Supplies Inventory	25,656	0	38,484	64,140	0
Prepaid Items	0	0	7,584	7,584	0
<i>Total Current Assets</i>	<u>912,528</u>	<u>4,675,951</u>	<u>552,560</u>	<u>6,141,039</u>	<u>471,510</u>
<i>Noncurrent Assets:</i>					
Net OPEB Asset	27,646	0	18,850	46,496	0
Nondepreciable Capital Assets	7,500	16,001,810	22,241	16,031,551	0
Depreciable Capital Assets, Net	<u>2,364,031</u>	<u>0</u>	<u>301,983</u>	<u>2,666,014</u>	<u>0</u>
<i>Total Noncurrent Assets</i>	<u>2,399,177</u>	<u>16,001,810</u>	<u>343,074</u>	<u>18,744,061</u>	<u>0</u>
<i>Total Assets</i>	<u>3,311,705</u>	<u>20,677,761</u>	<u>895,634</u>	<u>24,885,100</u>	<u>471,510</u>
<b>Deferred Outflows of Resources</b>	<u>39,718</u>	<u>0</u>	<u>27,101</u>	<u>66,819</u>	<u>0</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	0	7,330	1,235	8,565	51,269
Contracts Payable	14,400	2,936,798	0	2,951,198	0
Accrued Wages and Benefits	5,432	0	3,543	8,975	0
Compensated Absences Payable	2,901	0	6,038	8,939	0
Intergovernmental Payable	2,016	0	2,742	4,758	0
General Obligations Bonds Payable	52,855	0	0	52,855	0
Matured Interest Payable	165	0	0	165	0
OWDA Loans Payable	<u>15,943</u>	<u>0</u>	<u>0</u>	<u>15,943</u>	<u>0</u>
<i>Total Current Liabilities</i>	<u>93,712</u>	<u>2,944,128</u>	<u>13,558</u>	<u>3,051,398</u>	<u>51,269</u>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	237,588	0	161,992	399,580	0
Compensated Absences Payable	2,558	0	0	2,558	0
General Obligations Bonds Payable	109,437	0	0	109,437	0
OWDA Loans Payable	75,483	0	0	75,483	0
Revenue Bonds Payable	<u>0</u>	<u>17,518,000</u>	<u>0</u>	<u>17,518,000</u>	<u>0</u>
<i>Total Long-Term Liabilities</i>	<u>425,066</u>	<u>17,518,000</u>	<u>161,992</u>	<u>18,105,058</u>	<u>0</u>
<i>Total Liabilities</i>	<u>518,778</u>	<u>20,462,128</u>	<u>175,550</u>	<u>21,156,456</u>	<u>51,269</u>
<b>Deferred Inflows of Resources</b>	<u>191,919</u>	<u>0</u>	<u>130,855</u>	<u>322,774</u>	<u>0</u>
<b>Net Position</b>					
Net Investment in Capital Assets	2,117,814	0	324,224	2,442,038	0
Unrestricted	<u>522,912</u>	<u>215,633</u>	<u>292,106</u>	<u>1,030,651</u>	<u>420,241</u>
<i>Total Net Position</i>	<u>\$2,640,726</u>	<u>\$215,633</u>	<u>\$616,330</u>	<u>\$3,472,689</u>	<u>\$420,241</u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2021*

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Plains Sewer Revenue	Albany Sewer Revenue	Nonmajor Enterprise Funds		Internal Service Fund
<b>Operating Revenues</b>					
Charges for Services	\$463,170	\$261,269	\$744,952	\$1,469,391	\$7,756
Special Assessments	6,732	0	2,016	8,748	0
Other	3,437	0	6,864	10,301	360,605
<i>Total Operating Revenues</i>	<u>473,339</u>	<u>261,269</u>	<u>753,832</u>	<u>1,488,440</u>	<u>368,361</u>
<b>Operating Expenses</b>					
Personal Services	131,155	0	92,605	223,760	4,000
Fringe Benefits	176,437	0	(320,837)	(144,400)	383,447
Contractual Services	155,616	96,034	536,912	788,562	0
Materials and Supplies	20,504	0	38,830	59,334	0
Depreciation	96,030	0	35,858	131,888	0
Other Expenses	20,027	11,547	22,074	53,648	3,165
<i>Total Operating Expenses</i>	<u>599,769</u>	<u>107,581</u>	<u>405,442</u>	<u>1,112,792</u>	<u>390,612</u>
<i>Operating Income (Loss)</i>	<u>(126,430)</u>	<u>153,688</u>	<u>348,390</u>	<u>375,648</u>	<u>(22,251)</u>
<b>Non-Operating Revenue (Expenses)</b>					
Interest Income	0	0	0	0	220
Interest and Fiscal Charges	(9,604)	(90,216)	0	(99,820)	0
Intergovernmental	412,368	0	0	412,368	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>402,764</u>	<u>(90,216)</u>	<u>0</u>	<u>312,548</u>	<u>220</u>
<i>Change in Net Position</i>	276,334	63,472	348,390	688,196	(22,031)
<i>Net Position at Beginning of Year, As Restated (See Note 5)</i>	<u>2,364,392</u>	<u>152,161</u>	<u>267,940</u>	<u>2,784,493</u>	<u>442,272</u>
<i>Net Position at End of Year</i>	<u>\$2,640,726</u>	<u>\$215,633</u>	<u>\$616,330</u>	<u>\$3,472,689</u>	<u>\$420,241</u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2021

	Business-Type Activities			Total	Governmental
	Enterprise Funds				Activities
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds		Internal Service Fund
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from (for) Operating Activities</b>					
Cash Received from Customers	\$460,886	\$215,743	\$739,384	\$1,416,013	\$0
Cash Received from Special Assessments	29,814	0	2,016	31,830	0
Other Cash Receipts	3,266	0	6,543	9,809	368,361
Cash Payments to Employees for Services	(226,940)	0	(117,220)	(344,160)	(336,178)
Cash Payments for Supplies & Materials	(20,984)	0	(39,551)	(60,535)	0
Cash Payments for Contractual Services	(160,771)	0	(596,443)	(757,214)	0
Other Cash Payments	(20,027)	(11,547)	(22,074)	(53,648)	(3,165)
<i>Net Cash from (for) Operating Activities</i>	<u>65,244</u>	<u>204,196</u>	<u>(27,345)</u>	<u>242,095</u>	<u>29,018</u>
<b>Cash Flows from (for) Capital and Related Financing Activities</b>					
Interest Paid on Bonds, Loans & Notes	(9,604)	(90,216)	0	(99,820)	0
Principal Paid on Bonds, Loans & Notes	(85,262)	0	0	(85,262)	0
Payments for Capital Acquisitions	(67,658)	(10,083,387)	(16,733)	(10,167,778)	0
Cash Received from Capital Grants	412,368	0	0	412,368	0
<i>Net Cash from (for) Capital and Related Financing Activities</i>	<u>249,844</u>	<u>(10,173,603)</u>	<u>(16,733)</u>	<u>(9,940,492)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	0	0	0	0	220
<i>Net Increase in Cash and Cash Equivalents</i>	315,088	(9,969,407)	(44,078)	(9,698,397)	29,238
<i>Cash and Cash Equivalents at Beginning of Year</i>	475,559	14,600,336	477,667	15,553,562	442,272
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$790,647</u>	<u>\$4,630,929</u>	<u>\$433,589</u>	<u>\$5,855,165</u>	<u>\$471,510</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities</b>					
Operating Income (Loss)	(\$126,430)	\$153,688	\$348,390	\$375,648	(\$22,251)
<i>Adjustments:</i>					
Depreciation	96,030	0	35,858	131,888	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	(946)	(9,504)	(2,077)	(12,527)	0
Special Assessments	23,082	0	0	23,082	0
Deferred Outflows of Resources	(4,059)	0	45,749	41,690	0
Material & Supply Inventory	(480)	0	(721)	(1,201)	0
Prepaid Assets	0	0	(1,433)	(1,433)	0
Net OPEB Asset	(27,646)	0	(18,850)	(46,496)	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(3,064)	5,398	(61,910)	(59,576)	51,269
Contracts Payable	(3,600)	54,614	0	51,014	0
Accrued Wages and Benefits	3,019	0	(1,414)	1,605	0
Compensated Absences Payable	(284)	0	(6,168)	(6,452)	0
Intergovernmental Payable	1,678	0	(198)	1,480	0
Interfund Payable	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Claims Payable	0	0	0	0	0
Net Pension and OPEB Liability	(28,370)	0	(381,745)	(410,115)	0
Deferred Inflows of Resources	136,314	0	17,174	153,488	0
<i>Net Cash from (for) Operating Activities</i>	<u>\$65,244</u>	<u>\$204,196</u>	<u>(\$27,345)</u>	<u>\$242,095</u>	<u>\$29,018</u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2021*

	Private Purpose Trust Funds	Custodial Funds
<b>Assets</b>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$41,831	\$14,245,567
Cash and Cash Equivalents in Segregated Accounts	313	410,688
Intergovernmental Receivable	0	3,478,384
Property Taxes Receivable	0	59,585,373
Special Assessments Receivable	0	2,798,096
<i>Total Assets</i>	<u>42,144</u>	<u>80,518,108</u>
<b>Liabilities</b>		
Accounts Payable	3,262	222,137
Contracts Payable	0	40,630
Intergovernmental Payable	0	87,248
Matured Compensated Absences	0	656
<i>Total Liabilities</i>	<u>3,262</u>	<u>350,671</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes not Levied to Finance Current Year Operations	0	54,138,928
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>54,138,928</u>
<b>Net Position</b>		
Held in Trust for Other Individuals and Organizations	38,882	0
Restricted for Individuals, Organizations and Other Governments	0	26,028,509
<i>Total Net Position</i>	<u>\$38,882</u>	<u>\$26,028,509</u>

See accompanying notes to the basic financial statements.



**Athens County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2021*

	Private Purpose Trust Funds	Custodial Funds
<b>Additions</b>		
Gifts and Contributions	\$100	\$0
Interest, Dividends, and Other Investment Income	3	46
Intergovernmental	0	2,803,068
Amounts Received as Fiscal Agent	0	18,877,451
Licenses and Permits and Fees for Other Governments	0	7,262,377
Fines and Forfeitures for Other Governments	0	1,480,328
Property Tax Collections for Other Governments	0	55,488,763
Excise Tax Collections for Other Governments	0	1,676,545
Sheriff Sale Collections for Other Governments	0	378,086
Lodging Tax Collections for Other Governments	0	520,398
Miscellaneous	17,629	0
<i>Total Additions</i>	17,732	88,487,062
<b>Deductions</b>		
Distributions as Fiscal Agent	0	17,328,846
Distributions of State Funds to Other Governments	0	2,156,605
Distributions to the State Ohio	0	171,690
Licenses and Permits and Fees Distributions for Other Governments	0	7,017,813
Fines and Forfeitures Distributions to Other Governments	0	1,483,956
Property Tax Distributions to Other Governments	0	55,150,367
Excise Tax Distributions to Other Governments	0	1,963,420
Sheriff Sale Distributions to Other Governments	0	517,870
Lodging Tax Distributions to Other Governments	0	440,001
Distributions to Other Governments	0	54,137
Payments in Accordance with Trust Agreement	6,861	0
<i>Total Deductions</i>	6,861	86,284,705
<i>Change in Net Position</i>	10,871	2,202,357
<i>Net Position at Beginning of Year, As Restated (See Note 5)</i>	28,011	23,826,152
<i>Net Position at End of Year</i>	<u>\$38,882</u>	<u>\$26,028,509</u>

See accompanying notes to the basic financial statements.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

**A. Athens County**

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

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

**B. Reporting Entity**

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

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

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

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

**NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS**

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of ATCO, Inc., the Athens County Port Authority, and the Athens County Land Reutilization Corporation Inc. for the fiscal year ending December 31, 2021. They are reported in separate columns to emphasize that they are legally separate from the County.

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

Significant disclosures pertaining to this component unit are included in Note 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, 45764.

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS - Continued**

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 Athens County Treasurer, 15 S. Court St. Room 334, Athens, Ohio 45710.

**NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE**

**A. Jointly Governed Organizations**

*317 Board (Alcohol, Drug Addiction and Mental Health Services)* - The 317 Board is a jointly governed organization that serves Athens, Hocking and Vinton Counties, and is established for the purpose of providing alcohol, drug addiction and mental health services to the residents of these counties. The 317 Board is its own taxing authority and has two local levies whose passage requires a majority in the total three county district.

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

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

*County Risk Sharing Authority (CORSA)* - The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among 66 counties and 42 county affiliated entities in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

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

*Southern Ohio Council of Governments* - The County is a member of the Southern Ohio Council of Governments (the Council), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a fifteen member board with each participating County represented by its Director of its Board of Developmental Disabilities (BDD). Member counties include: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto and Vinton Counties. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, 27 W 2<sup>nd</sup> Street, Chillicothe, Ohio, 45601.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued**

**B. Joint Venture**

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

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff of each participating county. Any of these may name other representatives to fulfill this duty. There were 10 directors of the Commission in 2021. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	31.83%	Perry County	18.94%	Hocking County	28.45%
Vinton County	12.75%	Morgan County	8.03%		

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

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation**

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

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

**B. Fund Accounting**

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

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

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

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

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

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

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

**Ambulance Service Fund** - This fund accounts for money received from a property tax levy and user fees collected to pay the operating expenses of Athens County Emergency Medical Service.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**American Rescue Plan** - To account for federal monies received as part of the American Rescue Plan relief funding. These funds are to be used for costs that are the result of the Coronavirus Pandemic.

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

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

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

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

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

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

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

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

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

**C. Measurement Focus**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

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

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

**D. Basis of Accounting**

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 16). 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.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**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.

**Deferred Outflows/Inflows of Resources** - In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on pension/OPEB expense. A deferral for pension/OPEB results from changes in Net Pension/OPEB Liability/Asset not recognized as a component of current year pension/OPEB expense. This amount is deferred and amortized over various periods as instructed by the pension plan administrators. Deferred outflows of resources related to pensions and OPEB are explained further in Note 10 and Note 11.

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

	<b>Governmental Activities</b>	<b>Plains Sewer</b>	<b>Plains Water</b>	<b>Total Business-Type Activities</b>
<i>Deferred Outflows of Resources:</i>				
Pension Expense	\$3,043,447	\$23,598	\$16,109	\$39,707
OPEB Expense	1,822,320	16,120	10,992	27,112
<b>Total Deferred Outflows of Resources</b>	<b>\$4,865,767</b>	<b>\$39,718</b>	<b>\$27,101</b>	<b>\$66,819</b>

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue is reported only on the governmental funds Balance Sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Additionally, deferred inflows related to pensions and OPEB are reported in the government-wide Statement of Net Position. Deferred inflows related to pensions and OPEB result from changes in Net Pension/OPEB Liability/Asset not recognized as a component of current year pension expense. Deferred inflows of resources related to pension and OPEB are explained further in Note 10 and Note 11.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

	<b>Governmental Activities</b>	<b>Plains Sewer</b>	<b>Plains Water</b>	<b>Total Business-Type Activities</b>
<i>Deferred Inflows of Resources:</i>				
Nonexchange Revenue	\$17,352,003	\$0	\$0	\$0
Pensions	12,472,062	105,556	71,970	177,526
OPEB	9,798,766	86,363	58,885	145,248
<b>Total Deferred Inflows of Resources</b>	<b>\$39,622,831</b>	<b>\$191,919</b>	<b>\$130,855</b>	<b>\$322,774</b>

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

	Governmental Funds							Totals
	General	Job & Family Services	Road MVGT	Children's Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>								
Property Tax	\$2,724,380	\$0	\$0	\$4,225,207	\$7,371,862	\$2,788,408	\$980,561	\$18,090,418
Grants, Entitlements, Shared Revenue	386,409	1,207,027	2,071,207	343,864	284,401	70,692	1,111,519	5,475,119
<b>Total Deferred Inflows of Resources</b>	<b>\$3,110,789</b>	<b>\$1,207,027</b>	<b>\$2,071,207</b>	<b>\$4,569,071</b>	<b>\$7,656,263</b>	<b>\$2,859,100</b>	<b>\$2,092,080</b>	<b>\$23,565,537</b>

**Pensions/Other Postemployment Benefits (OPEB)**

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

**E. Budgetary Process**

All funds, except custodial funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Litter Control, Health Ohio Grant, Mandatory Drug Fines, OCJS Prosecutor, JAG-IIL Grant, PIIG-ODRC, Treasurer's Prepayment Interest, DUI Enforcement and Education, Canine Donations, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Jail Bond Retirement, 691 Landfill Loan Retirement, Beacon Bond Retirement, EMA Truck Bond Retirement, Plains Water Assessment, Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, Chauncey Bikeway-SPUR, County Capital Improvement Projects, Athens County Solid Waste, Sheriff Academy Training, Ruth Dye Trust, Sheriff's Explorer Trust, Beacon Reserve Balance, CD Revolving Loan, Carbon Fee, Remote Ballot Marking Grant, ARRA VAWA Grant, Arson Registry, Cr24a Bikeway ODOT, Buchtel Water Revenue, and Buchtel Sewer Revenue funds as no activity was anticipated for them. Ace NET Revolving Loan, the Emergency Home Repair Loan, and the County Project 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 schedules are presented for these funds.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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***NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued***

Due to the implementation of GASB Statement 54, Title Administration, Recorder Equipment, and the Unclaimed Money funds have been combined with the General Fund in the Balance Sheets and Statement of Revenues, Expenditures and Changes in Fund Balances and are no longer included with the Nonmajor Special Revenue Funds or the Private Purpose Trust Funds. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2021.

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 2021, investments were limited to STAR Ohio, CD's, commercial paper, federal agency discount notes, US Treasury Notes, and other interest bearing accounts with local commercial banks.

During 2021, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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 2021 amounted to \$340,734 which includes \$312,394 assigned from other County funds. For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

**G. Inventory**

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

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

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**I. Capital Assets**

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**J. Interfund Balances**

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

**K. Compensated Absences**

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

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

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

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

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

**L. Accrued Liabilities and Long-term Obligations**

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

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

**M. Fund Balances**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

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

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

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

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

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

**N. Net Position**

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

**O. Operating Revenues and Expenses**

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

**P. Interfund Transactions**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

**Q. Unearned Revenue**

Unearned revenue arises when resources are received by the County before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, revenue is recognized.

**R. 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 2021.

**S. Estimates**

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

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

**Change in Accounting Principles**

For fiscal year 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 91, Conduit Debt Obligations; GASB Statement No.92, Omnibus 2020; and GASB Statement No. 93, Replacement of Interbank Offered Rates.

GASB Statement No. 91 clarifies the definition of a conduit debt obligation, establishing that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 addresses a variety of topics and include guidance on the reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension or OPEB plan, accounting for non-trusted defined benefit pension or OPEB plans, the applicability of certain requirements of Statement No. 84 to postemployment benefit arrangements, assets and liabilities related to AROs acquired through a government acquisition, reinsurance recoveries, terminology used to refer to derivative instruments, and a technical correction to Statement No. 72. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 provides accounting and financial reporting guidance for those agreements that are dependent on the London Interbank Offered Rate (LIBOR), which is expected to cease to exist in its current form at the end of 2021. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the County.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

**Restatement of Net Position**

The County accrued payables in custodial funds for property tax collections that should not have been accrued in the prior year, the County also moved some assets and liabilities to other funds, which caused changes in net position as of December 31, 2020:

	<u>Plains Sewer</u>	<u>Albany Sewer</u>	<u>Buchtel Water</u>	<u>Buchtel Sewer</u>	<u>Custodial Funds</u>
<b>Net Position - December 31, 2020</b>	\$5,400,631	(\$2,917,664)	(\$219,591)	\$17,722	\$9,328,804
<i>Adjustments:</i>					
To reclassify intergovernmental payable	0	0	0	0	14,497,348
To record Capital Assets in correct fund	(3,036,239)	3,036,239	0		
To record accounts receivable in correct fund	0	35,518	(16,558)	(18,960)	0
To record accounts payable in correct fund	0	(1,932)	0	1,932	0
<b>Restated Net Position - December 31, 2020</b>	<u>\$2,364,392</u>	<u>\$152,161</u>	<u>(\$236,149)</u>	<u>\$694</u>	<u>\$23,826,152</u>

The beginning cash balance in the Budget to Actual statements for General Fund increased by \$2,399,799 due to the closure of purchase orders and lapsed encumbrances.

**NOTE 6 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 6 - BUDGETARY BASIS OF ACCOUNTING – Continued**

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances							
Description	General	Job and Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Services	American Rescue Plan
<b>Budget Basis</b>	(\$329,400)	(\$935,560)	(\$677,661)	\$2,180,018	(\$353,260)	(\$389,074)	\$6,365,927
<i>Adjustments:</i>							
Revenue Accruals	129,624	214,851	45,802	248,513	(149)	(51,045)	(6,344,502)
Expenditure Accruals	1,389,778	(102,978)	74,345	(164,428)	(9,800)	172,382	0
Other Sources (Uses)	(260,165)	9,228	(71,488)	0	1,727,380	175,000	0
<i>Perspective Difference:</i>							
Activity of Funds Reclassified For GAAP Reporting Purposes	45,900	0	0	0	0	0	0
<b>GAAP Basis</b>	<u>\$975,737</u>	<u>(\$814,459)</u>	<u>(\$629,002)</u>	<u>\$2,264,103</u>	<u>\$1,364,171</u>	<u>(\$92,737)</u>	<u>\$21,425</u>

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

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

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

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

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

- (1) Bonds, notes or other obligations guaranteed by the United States or those for which the full faith and credit of the United States is pledged;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- (3) Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

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

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

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

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

The amounts available for deposit and investment are as follows:

Cash and Cash Equivalents: (carrying amounts)	
-Pooled	\$57,388,221
-Segregated	617,841
-Fiscal Agent	3,398,913
-Component Units	1,122,664
Reconciling items (net) to arrive at bank balances of deposits	<u>1,981,544</u>
Total available for deposits and investments	
(Bank balance of deposit/carrying amount of investments)	<u><u>\$64,509,183</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

**Deposits**

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

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

**Custodial Credit Risk**

The County's policy requires that deposits follow the Ohio Revised Code. The Code requires that deposits be either insured or be protected by:

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

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

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

**Investments**

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

	Measurement Value	Percentage of Portfolio	Date of Maturity
Natixis Commercial Paper	1,499,876	3.08%	February 3, 2022
JP Morgan Securities	999,110	2.05%	May 19, 2022
Natixis Commercial Paper	998,850	2.05%	June 15, 2022
MUFG Bank LTD Commercial Paper	998,420	2.05%	July 15, 2022
MUFG Bank LTD Commercial Paper	997,820	2.05%	August 12, 2022
Southwestern CSD	714,557	1.47%	December 1, 2022
Apple Commercial Bond Note	1,504,200	3.09%	May 11, 2023
State of Israel	199,766	0.41%	October 1, 2022
State of Israel	199,490	0.41%	October 1, 2023
State of Israel	297,015	0.61%	October 1, 2025
US Treasury Bond 9128CCG4	369,492	0.76%	June 15, 2024
US Treasury Bond 91282CCX7	271,101	0.56%	September 15, 2024

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

	Measurement Value	Percentage of Portfolio	Date of Maturity
State of Ohio Municipal Bond Note	487,722	1.00%	October 1, 2023
US Treasury Note #912828T91	355,947	0.73%	October 31, 2023
US Treasury Note #91282CAW1	991,720	2.04%	November 15, 2023
US Treasury Note #91282CCL3	370,388	0.76%	July 15, 2024
US Treasury Note #91282CCT6	310,877	0.64%	August 15, 2024
US Treasury Note #91282CAJ0	324,518	0.67%	August 31, 2025
US Treasury Note #91282CBW0	539,171	1.11%	April 30, 2026
US Treasury Note #91282CCW9	327,540	0.67%	August 31, 2026
US Treasury Note #91282CDG3	993,520	2.04%	October 31, 2026
Ashtabula CSD	266,471	0.55%	December 1, 2023
Centerville CSD	99,509	0.21%	December 1, 2023
Kent State University Bond	1,527,570	3.14%	May 1, 2024
FHLB #3130AM5C2	516,552	1.06%	May 6, 2024
FHLB #3130AMV82	988,670	2.03%	July 12, 2024
FHLB #3130AN6U9	1,489,695	3.06%	July 22, 2024
FHLB #3130AMXJ6	1,234,538	2.54%	September 30, 2024
FMCC # 3134GWZ90	826,804	1.70%	October 21, 2024
FFCB # 3133EK4Y9	947,376	1.95%	November 1, 2024
FFCB #3133EMFP2	1,737,131	3.57%	November 4, 2024
FHLB # 3130AMGH9	742,733	1.53%	December 27, 2024
FNMA #3135G05C3	493,170	1.02%	June 30, 2025
FHLB #3130ANHA1	162,449	0.33%	August 26, 2025
AGM #31422XQG0	1,000,680	0.21%	November 26, 2025
FHLB #3130APZY4	500,230	1.03%	December 22, 2025
FFCB #3133EMQ62	1,234,850	2.54%	July 13, 2026
FHLB #3130AP6M2	987,190	2.03%	September 30, 2026
FFCB #3133ENEM8	499,465	1.03%	November 23, 2026
<i>Negotiable CDs:</i>			
Citibank CD 17312Q3P2	247,326		March 21, 2022
Sallie Mae Bank Salt Lake CD 7954502A2	247,353		March 21, 2022
Bank Leumi CD 063248KQ0	248,595		March 31, 2022
Legacy Banks CD 084601WX7	248,563		March 31, 2022
Morgan Stanley Private CD 61760AYP8	247,604		April 11, 2022
Comenity Capital Bank CD 20033AT89	250,738		April 18, 2022
Mainstreet Bank CD 56065GAF5	250,745		April 26, 2022
Goldman Sachs Bk CD 38149MAX1	248,391		June 6, 2022
Enerbank USA CD 29278THR4	251,368		June 7, 2022
Sterling Bank of Poplar Bluff CD 85916VC	248,399		June 10, 2022
Alma Bank CD 020080BQ9	251,099		August 12, 2022
Amerant Bank CD 02357QAF4	252,635		December 20, 2022
Wells Fargo Bank West CD 949495AF2	252,723		December 30, 2022
Wells Fargo Bank CD 949763S64	253,099		January 30, 2023
Discover Bk CD 254673LZ7	252,057		January 31, 2023
Morgan Stanley Bank CD 61747MH95	252,071		February 1, 2023

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

	Measurement Value	Percentage of Portfolio	Date of Maturity
Live Oak CD 538036GS7	252,520		November 27, 2023
Marlin Business Bank CD 57116ATG3	254,117		December 4, 2023
Medallion Bk SLC CD 58404DFX4	254,177		December 22, 2023
Raymond James CD 75472RAT8	251,641		December 29, 2023
Toyota Financial Savings 89235MLG4	247,683		August 12, 2024
UBS Bank USA	247,359		August 12, 2024
BMW Bank 05580AC69	247,675		August 13, 2024
Synchrony Bank 87165FB60	247,683		October 8, 2024
State Bank of India CD 856285SK8	251,981		January 22, 2025
American Comm Bk Nat'l Assn CD 02519T	253,372		February 14, 2025
First National Bank of Michigan CD 3211	253,756		February 14, 2025
Freedom Financial Bank CD 35637RDC8	253,756		February 14, 2025
Axos Bk San Deigo CD 05465DAQ1	232,690		March 26, 2025
The First Bank of Greenwich	<u>201,331</u>		January 29, 2026
Total Negotiable CDs	7,452,507	15.31%	March 21, 2022 - January 29, 2026
Amortized Cost			
STAR Ohio	12,835,282	26.38%	1 Day
STAR Ohio Employee Trust	<u>257,441</u>	<u>0.53%</u>	1 Day
	<u>\$ 49,551,413</u>	<u>100.00%</u>	

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

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

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

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

The County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2021.

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

**NOTE 8 - INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2021 are as follows:

	Interfund Receivable	Interfund Payable
General	\$2,708,986	\$0
Job and Family Services	290,813	3,486
Road (MVGT)	225,782	0
Children Services	3,486	14,159
Ambulance Services	0	1,825,000
Nonmajor Governmental Funds	63,581	1,450,003
Totals	\$3,292,648	\$3,292,648

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 8 - INTERFUND TRANSACTIONS – Continued**

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

A summary of interfund transfers for 2021 were as follows:

Transfers From	Job & Family Services	Children Services	Ambulance Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$19,184	\$23,421	\$36,771	\$428,427	\$155,964	\$131,265	\$795,032
Job & Family Services	0	0	0	0	169,640	0	169,640
Road (MVGT)	0	0	0	0	178,258	174,833	353,091
<b>Total</b>	<b>\$19,184</b>	<b>\$23,421</b>	<b>\$36,771</b>	<b>\$428,427</b>	<b>\$503,862</b>	<b>\$306,098</b>	<b>\$1,317,763</b>

In fiscal year 2021, the County made transfers from the General Fund to the Job and Family Services Fund, Children Services, Ambulance Services and Nonmajor Special Revenue Funds to subsidize the program services. \$155,964 was transferred from the General Fund to the various Nonmajor Debt Service Funds, the Job and Family Services Fund transferred \$169,640 to the JFS Building Bond Fund for the payments of bonds, while the Road (MVGT) Fund transferred \$178,258 and \$174,833 to the County Building Bond and the Engineer Equipment Loan Fund for the payment of loans and bonds.

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

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

The County's long-term obligations activity for the year ended December 31, 2021 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021	Amounts Due Within One Year
<b>Governmental Activities:</b>									
<i>General Obligation Bonds Payable from Governmental Tax Revenues:</i>									
Engineer Equipment	2.33%	\$358,007	2014	2024	\$153,181	\$0	\$36,978	\$116,203	\$37,845
JFS Building 2019	2.30%	1,500,000	2019	2029	1,345,200	0	138,276	1,206,924	141,426
Engineer Equipment 2019	2.30%	1,992,803	2019	2029	1,813,390	0	184,110	1,629,280	187,889
					3,311,771	0	359,364	2,952,407	367,160
<i>General Obligation Notes Payable from Governmental Sales Tax Revenues:</i>									
Courthouse Renovation	4.23%	914,000	2005	2025	306,000	0	56,000	250,000	58,000
<i>OPWC Loans Payable from Governmental Tax Revenues:</i>									
US 33A Paving	0.00%	159,400	2020	2029	135,490	0	15,940	119,550	15,940
Bridge Replacement	0.00%	377,334	2020	2050	364,762	0	12,579	352,183	12,578
					500,252	0	28,519	471,733	28,518
<i>Net Pension Liability:</i>									
OPERS					34,729,950	0	8,130,870	26,599,080	0
STRS					1,386,979	0	643,049	743,930	0
					36,116,929	0	8,773,919	27,343,010	0
<i>Net OPEB Liability:</i>									
OPERS					23,562,155	0	23,562,155	0	0
STRS					0	0	0	0	0
					23,562,155	0	23,562,155	0	0
<i>Other Long-Term Obligations:</i>									
Premium on Notes Issued					3,132	0	626	2,506	626
Compensated Absences					2,431,323	1,603,166	1,545,979	2,488,510	1,827,325
Capital Leases					3,259,708	9,228	233,159	3,035,777	352,056
Landfill Post-Closure Costs					1,387,956	0	162,589	1,225,367	173,594
<b>Total Governmental Activities Long-Term Obligations</b>					<b>\$70,879,226</b>	<b>\$1,612,394</b>	<b>\$34,722,310</b>	<b>\$37,769,310</b>	<b>\$2,807,279</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

**Business-Type Activities:**

**General Obligation Bonds Payable from Enterprise Revenues:**

Plains Sewer Construction	2.33%	500,000	2014	2024	\$213,936	\$0	\$51,644	\$162,292	\$52,855
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**Revenue Anticipation Bonds Payable from Enterprise Revenues:**

US 50 Corridor WW Improvement	1.25%	17,518,000	2020	2060	17,518,000	0	0	17,518,000	0
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**OWDA Loans Payable from Enterprise Revenues:**

Sewer Plant and Poston Project	6.12%	\$650,000	1997	2022	30,297	0	20,000	10,297	10,297
US 50 Corridor WW Improvement	3.06%	1,555,059	2017	2021	8,251	0	8,251	0	0
Dresher Sewer	5.15%	141,078	2002	2033	86,496	0	5,365	81,131	5,646
					<u>125,044</u>	<u>0</u>	<u>33,616</u>	<u>91,428</u>	<u>15,943</u>

**Rural Development Loan Payable from Enterprise Revenues:**

<i>Net Pension Liability:</i>									
OPERS					482,410	0	82,830	399,580	0

<i>Net OPEB Liability:</i>									
OPERS					327,285	0	327,285	0	0

<i>Other Long-term Obligations:</i>									
Compensated Absences					<u>19,881</u>	<u>9,916</u>	<u>18,300</u>	<u>11,497</u>	<u>8,939</u>

<i>Total Business-Type Activities Long-Term Obligations</i>					<u>\$18,686,556</u>	<u>\$9,916</u>	<u>\$513,675</u>	<u>\$18,182,797</u>	<u>\$77,737</u>
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The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2021 are as follows:

For the Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		OPWC Loans Payable from Governmental Tax Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$367,160	\$68,400	\$58,000	\$9,337	\$28,518	0
2023	375,614	59,945	61,000	6,824	28,518	0
2024	384,125	51,435	64,000	4,183	28,518	0
2025	352,561	42,452	67,000	1,415	28,518	0
2026	360,669	34,343	0	0	28,517	0
2027-2031	1,112,278	52,082	0	0	102,739	0
2032-2036	0	0	0	0	62,889	0
2037-2041	0	0	0	0	62,889	0
2042-2046	0	0	0	0	62,889	0
2047-2050	0	0	0	0	37,733	0
	<u>\$2,952,407</u>	<u>\$308,657</u>	<u>\$250,000</u>	<u>\$21,759</u>	<u>\$471,728</u>	<u>\$0</u>



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

For the Year Ended December 31	General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue		OWDA Loans Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	52,855	3,773	0	218,975	15,943	3,601
2023	54,084	2,544	362,900	218,975	5,941	2,960
2024	55,342	1,287	367,600	214,439	6,251	2,720
2025	0	0	372,100	209,844	6,577	2,467
2026	0	0	376,700	205,193	6,920	2,200
2027-2031	0	0	1,955,600	954,134	40,406	6,491
2032-2036	0	0	2,081,900	828,814	9,389	283
2037-2041	0	0	2,214,100	572,617	0	0
2042-2046	0	0	2,302,100	695,505	0	0
2047-2051	0	0	2,507,200	402,588	0	0
2052-2056	0	0	2,667,800	221,925	0	0
2057-2060	0	0	2,310,000	71,878	0	0
	<u>\$162,281</u>	<u>\$7,604</u>	<u>\$17,518,000</u>	<u>\$4,814,887</u>	<u>\$91,427</u>	<u>\$20,722</u>

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

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

Compensated absences are paid from the fund from which the respective employee's salaries are paid including the General Fund, Job and Family Services, Children Services, ACBDD, Ambulance Services and others.

*Capital Lease Obligations:* The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above include \$233,159 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.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2021, are as follows:

For the Year Ended December 31	Capital Lease Payments
2022	\$352,056
2023	348,083
2024	346,290
2025	341,672
2026	341,672
2027-2031	1,708,363
2032	341,673
Total Minimum Lease Payments	3,779,809
Less: Amount Representing Interest	(\$744,032)
Present Value of Minimum Lease Paymen	\$3,035,777

*Landfill Closure and Post-Closure Costs:* State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October of 1998. The \$1,225,367 reported is the estimated cost of the post-closure maintenance and monitoring. Any post-closure costs are being paid by the County's General Fund.

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

The effects of the debt limitations at December 31, 2021, were an overall legal debt margin of \$9,772,750 and an unvoted legal debt margin of \$13,087,442.

*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, 2021 there is one 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$2,000,000.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS**

**Net Pension Liability**

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

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

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

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

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

**A. Ohio Public Employees Retirement System (OPERS)**

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

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

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

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

	2021		2020	
	State and Local	Law Enforcement	State and Local	Public Safety
<b>Statutory Maximum Contribution Rates</b>				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**	10.0%	**
<b>Actual Contribution Rates</b>				
Employer:				
Pension	14.0%	18.1%	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>	<u>10.0%</u>	<u>12.0%</u>

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required pension contributions to OPERS were \$2,272,467 for 2021. Of this amount, \$142,403 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

	OPERS
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.18232700%
Prior Measurement Date	0.17814900%
Change in Proportionate Share	0.00417800%
Proportionate Share of the Net Pension Liability	\$26,998,660
Pension Expense (Gain)	(\$999,731)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
<b>Deferred Outflows of Resources</b>	
Changes in Proportion and Differences between	
Contributions and Proportionate Share of Contributions	\$495,307
Contributions Subsequent to the Measurement Date	2,272,467
<b>Total Deferred Outflows of Resources</b>	<b>\$2,767,774</b>
<b>Deferred Inflows of Resources</b>	
Differences between Expected and Actual Experience	
Net Difference between Projected and Actual	\$1,129,377
Investment Earnings	10,523,287
Changes in Proportion and Differences between	
Contributions and Proportionate Share of Contributions	342,348
<b>Total Deferred Inflows of Resources</b>	<b>\$11,995,012</b>

\$2,272,467 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date but before the end of the County's reporting period, will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Fiscal Year Ending June 30:	
2022	(\$4,456,149)
2023	(1,318,686)
2024	(4,289,648)
2025	(1,435,222)
	(\$11,499,705)

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented below.

	December 31, 2020
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
<i>COLA or Ad Hoc COLA:</i>	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

During 2020, OPERS manages investments in three investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investments expense and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 11.7 percent for 2020.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
<b>Total</b>	<b>100.00 %</b>	<b>5.43 %</b>

**Discount Rate**

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

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

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

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$51,500,084	\$26,998,660	\$6,625,763

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

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



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined (CO) Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation was 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

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

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

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

A DB or CO Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013 must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance.

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

**Funding Policy** – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ended December 31, 2021, plan members were required to contribute 14.0% of their annual covered salary. The County was required to contribute 14.0%; the entire 14.0% was the portion used to fund pension obligations. The fiscal year 2021 contribution rates were equal to the statutory maximum rates.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

The County's contractually required pension contributions to STRS were \$97,739 for 2021. All of this amount has been contributed as of the end of the year.

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

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	STRS
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.00581837%
Prior Measurement Date	0.00573216%
Change in Proportionate Share	0.00008621%
Proportionate Share of the Net Pension Liability	\$743,930
Pension Expense (Gain)	(\$31,498)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	STRS
<b>Deferred Outflows of Resources</b>	
Differences between Expected and Actual Experience	\$22,984
Changes of Assumptions	206,380
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	38,012
Contributions Subsequent to the Measurement Date	48,004
<b>Total Deferred Outflows of Resources</b>	<b>\$315,380</b>
<b>Deferred Inflows of Resources</b>	
Differences between Expected and Actual Experience	\$4,664
Net Difference between Projected and Actual Earnings on Pension Plan Investments	641,128
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	8,784
<b>Total Deferred Inflows of Resources</b>	<b>\$654,576</b>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

\$48,004 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date but prior to the end of the County's fiscal year will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending June 30:	STRS
2022	(\$89,733)
2023	(85,177)
2024	(88,410)
2025	(123,880)
	(\$387,200)

**Actuarial Assumptions - STRS**

The total pension liabilities in the June 30, 2021 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Investment Rate of Return	7.00%, net of investment expenses, including inflation
Discount Rate of Return	7.00%
Payroll Increases	3.00%
Cost-of-Living Adjustments (COLA)	0.00%

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

Actuarial assumptions used in the June 30, 2021 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued**

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

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

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
County's Proportionate Share of the Net Pension Liability	\$1,393,103	\$743,930	\$195,381

**Adjustment and Benefit Changes Since the Prior Measurement Date**

The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 11 – DEFINED BENEFIT OPEB PLANS**

**Net OPEB Asset**

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

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

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

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

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

**A. Ohio Public Employees Retirement System (OPERS)**

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued***

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0.0 percent during calendar year 2020. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2021.

**OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 – DEFINED BENEFIT OPEB PLANS - Continued**

	OPERS
<i>Proportion of the Net OPEB Liability:</i>	
Current Measurement Date	0.17633900%
Prior Measurement Date	0.17295400%
Change in Proportionate Share	0.00338500%
Proportionate Share of the Net OPEB Liability/(Asset)	(\$3,141,620)
OPEB Expense (Gain)	(\$19,113,888)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
<b>Deferred Outflows of Resources</b>	
Changes of Assumptions	\$1,544,455
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	287,439
<b>Total Deferred Outflows of Resources</b>	<b>\$1,831,894</b>
<b>Deferred Inflows of Resources</b>	
Differences between Expected and Actual Experience	\$2,835,296
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,673,271
Changes of Assumptions	5,090,366
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	215,014
<b>Total Deferred Inflows of Resources</b>	<b>\$9,813,947</b>

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Fiscal Year Ending June 30:	
2022	(\$4,243,631)
2023	(2,814,121)
2024	(727,138)
2025	(197,163)
	(\$7,982,053)

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued***

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB asset was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	2.00 percent
Health Care Cost Trend Rate	8.5 percent, initial 3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age

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

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

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



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued***

During 2020, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 10.50 percent for 2020.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long Term Expected Real Rate of Return
Fixed Income	34.00 %	1.07 %
Domestic Equity	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	100.00 %	4.43 %

**Discount Rate**

A single discount rate of 6.00 percent was used to measure the OPEB asset on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, and the municipal bond rate was applied to all health care costs after that date.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 – DEFINED BENEFIT OPEB PLANS - Continued**

**Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate**

The following table presents the County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$781,182)	(\$3,141,620)	(\$5,082,093)

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

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 10.5 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$3,218,187)	(\$3,141,620)	(\$3,055,955)

**Changes since prior Measurement Date and to Report Date**

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

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

**Plan Description** – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued***

**Funding Policy** – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	STRS
<i>Proportion of the Net OPEB Liability:</i>	
Current Measurement Date	0.00581837%
Prior Measurement Date	<u>0.00573216%</u>
Change in Proportionate Share	<u>0.00008621%</u>
Proportionate Share of the Net OPEB Liability/(Asset)	(\$122,675)
OPEB Expense (Gain)	(\$5,268)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	STRS
<b>Deferred Outflows of Resources</b>	
Differences between Expected and Actual Experience	\$4,369
Changes of Assumptions	7,835
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	<u>5,334</u>
<b>Total Deferred Outflows of Resources</b>	<u><u>\$17,538</u></u>
<b>Deferred Inflows of Resources</b>	
Differences between Expected and Actual Experience	\$22,475
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	34,002
Changes of Assumptions	73,183
Changes in Proportion and Differences between Contributions and Proportionate Share of Contributions	<u>407</u>
<b>Total Deferred Inflows of Resources</b>	<u><u>\$130,067</u></u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 11 – DEFINED BENEFIT OPEB PLANS - Continued**

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the measurement year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30:	STRS
2022	(\$31,919)
2023	(31,064)
2024	(30,538)
2025	(14,330)
2026	(4,796)
Thereafter	118
	(\$112,529)

**Actuarial Assumptions – STRS**

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

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Payroll Increases	3.00 percent	
Cost-of-Living Adjustments (COLA)	0.0 percent	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	5.00%	4.00%
Medicare	(16.18%)	4.00%
Prescription Drug		
Pre-Medicare	6.50%	4.00%
Medicare	29.98%	4.00%

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

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

Actuarial assumptions used in the June 30, 2021 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued***

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

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

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

**Discount Rate**

The discount rate used to measure the total OPEB asset was 7.00 percent as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan assets of 7.00 percent was used to measure the total OPEB asset as of June 30, 2021.

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

The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	Current		
	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$103,519)	(\$122,675)	(\$138,678)

	Current		
	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$138,029)	(\$122,675)	(\$103,689)

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued***

**Benefit Term Changes Since the Prior Measurement Date**

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy percentages was updated to reflect it is expected to be negative in calendar year 2022. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

**Assumption Changes Since the Prior Measurement Date**

The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

**NOTE 12 - RECEIVABLES**

Receivables at December 31, 2021 consisted of property taxes, sales taxes, accounts (billings for user charged services), special assessments, accrued interest, loans and intergovernmental grants. All receivables are considered fully collectable. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

*General Fund:*

Local Government Distributions	\$374,787
Casino Tax Distribution	221,136
State Property Tax Reimbursements	138,292
Permissive Motor Vehicle Tax	6,035
Grants and Other	<u>12,306</u>
Total General Fund	752,556

*Job and Family Services Fund:*

State and Federal Funding	<u>1,249,186</u>
Total Job and Family Services Fund	1,249,186

*Road (MVGT) Fund*

Motor Vehicle License Tax	716,665
Permissive Motor Vehicle Tax	250,414
Gasoline Tax	1,818,129
Other	<u>366,904</u>
Total Road (MVGT) Fund	3,152,112

*Children Services Fund*

State Property Tax Reimbursements	152,970
State Grants	310,051
Other	<u>251,360</u>
Total Children Services Fund	714,381

*ACBDD (Beacon School Fund)*

State Property Tax Reimbursements	<u>284,401</u>
Total ACBDD (Beacon School Fund)	284,401

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 12 – RECEIVABLES - Continued**

Governmental Activities

*Ambulance Service Fund*

State Property Tax Reimbursements	66,731
Other	<u>3,961</u>
Total Ambulance Service Fund	<u>70,692</u>

*Nonmajor Governmental Funds*

State Property Tax Reimbursement	43,244
State/Federal Funding	521,993
Other	<u>913,260</u>
Total Nonmajor Governmental Funds	<u>1,478,497</u>

<b>Total Intergovernmental Receivables</b>	<b><u><u>\$7,701,825</u></u></b>
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**NOTE 13 - LOANS RECEIVABLE**

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2021, consisted of the following:

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

**NOTE 14 - LANDFILL CLOSURE**

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next seven years is estimated to be \$1,225,367. This estimate is based on amounts provided by the EPA. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Any post-closure costs are being paid by the County's General Fund.

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 15 - CAPITAL ASSETS**

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

<u><b>Governmental Activities</b></u>	
<i>General Government:</i>	
Legislative and Executive	\$ 475,162
Judicial	12,049
Public Safety	427,021
Public Works	3,300,868
Health	177,288
Human Services	558,490
Conservation and Recreation	<u>43,240</u>
 Total Governmental Activities Depreciation Expense	 <u><u>\$ 4,994,118</u></u>

A summary of the changes in governmental capital assets during 2021 were as follows:

	*Restated Balance January 1, 2021	Additions	Deletions	Balance Decemeber 31, 2021
<b>Governmental Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$2,538,358	\$80,588	\$0	\$2,618,946
Historical Objects	92,050	0	0	92,050
Construction in Progress	<u>2,804,965</u>	<u>1,001,736</u>	<u>0</u>	<u>3,806,701</u>
Total Nondepreciable Capital Assets	<u>5,435,373</u>	<u>1,082,324</u>	<u>0</u>	<u>6,517,697</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	2,417,400	38,137	0	2,455,537
Buildings	25,368,131	15,822	0	25,383,953
Furniture and Equipment	19,055,015	954,718	(2,288,698)	17,721,035
Infrastructure	<u>91,402,690</u>	<u>2,953,743</u>	<u>(598,584)</u>	<u>93,757,849</u>
Total Depreciable Capital Assets	<u>138,243,236</u>	<u>3,962,420</u>	<u>(2,887,282)</u>	<u>139,318,374</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(830,236)	(95,242)	0	(925,478)
Buildings	(11,286,821)	(759,558)	0	(12,046,379)
Furniture and Equipment	(8,636,253)	(1,152,890)	1,874,996	(7,914,147)
Infrastructure	<u>(47,807,370)</u>	<u>(2,986,428)</u>	<u>374,194</u>	<u>(50,419,604)</u>
Total Accumulated Depreciation	<u>(68,560,680)</u>	<u>(4,994,118)</u>	<u>2,249,190</u>	<u>(71,305,608)</u>
Total Depreciable Capital Assets	<u>69,682,556</u>	<u>(1,031,698)</u>	<u>(638,092)</u>	<u>68,012,766</u>
<b>Governmental Activities Capital Assets, Net</b>	<u><u>\$75,117,929</u></u>	<u><u>\$50,626</u></u>	<u><u>(\$638,092)</u></u>	<u><u>\$74,530,463</u></u>

\*Some assets were reclassified to report in the correct classification.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 15 - CAPITAL ASSETS - Continued**

The above assets include \$3,497,622 of Buildings and \$76,542 of Furniture and Equipment that are under capital leases.

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

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
<b>Business-Type Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Plant and Facilities (Water and Sewer Lines)	<u>3,036,239</u>	<u>12,965,571</u>	<u>0</u>	<u>16,001,810</u>
Total Nondepreciable Capital Assets	<u>3,065,980</u>	<u>12,965,571</u>	<u>0</u>	<u>16,031,551</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	9,058	0	0	9,058
Plant and Facilities (Water and Sewer Lines)	4,527,302	0	0	4,527,302
Buildings	277,666	16,733	0	294,399
Furniture and Equipment	<u>618,598</u>	<u>67,658</u>	<u>0</u>	<u>686,256</u>
Total Depreciable Capital Assets	<u>5,432,624</u>	<u>84,391</u>	<u>0</u>	<u>5,517,015</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(4,303)	(452)	0	(4,755)
Plant and Facilities (Water and Sewer Lines)	(2,196,268)	(90,546)	0	(2,286,814)
Buildings	(118,955)	(6,679)	0	(125,634)
Furniture and Equipment	<u>(399,587)</u>	<u>(34,212)</u>	<u>0</u>	<u>(433,799)</u>
Total Accumulated Depreciation	<u>(2,719,113)</u>	<u>(131,889)</u>	<u>0</u>	<u>(2,851,002)</u>
Total Depreciable Capital Assets, Net	<u>2,713,511</u>	<u>(47,498)</u>	<u>0</u>	<u>2,666,013</u>
Business-Type Activities Capital Assets, Net	<u>\$5,779,491</u>	<u>\$12,918,073</u>	<u>\$0</u>	<u>\$18,697,564</u>

**NOTE 16 - 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 2021 tax levy was based follows:

	<u>Assessed Values</u>
Real Property	\$1,092,190,510
Public Utility Personal Property	<u>216,553,650</u>
Total	<u>\$1,308,744,160</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 16 - PROPERTY TAX REVENUE - Continued**

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 21.35 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School, Athens County Library and Senior Citizens levies. A summary of voted millage follows:

Purpose	Voter Levy Date	Rate Levied for Current Year (b)			Final Collection Year
		Authorized Rate (a)	Residential/ Agricultural	Other	
EMS Replacement	2019	1.00	0.879933	0.849435	2025
EMS Replacement	2018	0.50	0.416472	0.406735	2024
EMS Replacement	2017	1.00	0.832943	0.813470	2022
Health 2017	(c) 2016	0.30	0.263980	0.254831	2027
Health 2019	(c) 2018	0.30	0.278860	0.269255	2029
Health 2020	(c) 2019	0.40	0.371874	0.359006	2030
317 BRD 2012	(c) 2011	1.00	0.838956	0.859612	2022
317 BRD 2008	2017	1.00	0.792500	0.776154	2028
Children Services	2015	3.00	2.047788	2.017599	2025
Children Services	(c) 2019	2.50	2.324213	2.243790	2030
T B Hospital 1995	2019	0.20	0.085774	0.100958	2025
Beacon 2002	2017	1.80	1.499297	1.464246	2026
Beacon School 2001	(c) 2001	1.80	1.019012	1.100732	Cont.
Beacon School 2005	(c) 2005	2.85	1.945399	1.916719	Cont.
Beacon School 2014	2014	1.50	1.249415	1.220205	Cont.
Athens County Library	(c) 2019	1.20	1.115440	1.077019	2024
Senior Citizens	2016	0.75	0.425284	0.458639	2022
Senior Citizens	2019	0.25	0.208236	0.203368	2024
		<u>21.35</u>	<u>16.595376</u>	<u>16.391773</u>	

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

In 2021, real property taxes were levied on January 1, 2021, on assessed values as of January 1, 2020, 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 2021. Real estate taxes were due and payable by March 4, and August 5, 2021. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 16 - PROPERTY TAX REVENUE - Continued**

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Custodial Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2021. 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 2022 were recorded as 2021 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

**NOTE 17 - 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 2021, these sales taxes generated a combined total of \$11,389,376 in tax revenue.

**NOTE 18 - RISK MANAGEMENT**

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

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

<u>Coverage</u>	<u>Amount</u>
I. Liability	
Comprehensive General Liability	1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions Liability	1,000,000
Ohio Stop Gap Employer's Liability Limit	1,000,000
Employee Benefits Liability	1,000,000
Attorney Disciplinary Proceedings	25,000
Declaratory, Injunctive or Equitable Relief	25,000
Excess Liability	6,000,000

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 18 - RISK MANAGEMENT – Continued**

<u>Coverage</u>	<u>Amount</u>
II. Privacy	25,000
Privacy and Security Liability	1,000,000
Privacy Response Expenses	1,000,000
Claims Expenses, Regulatory Proceedings/Penalties	750,000
PCI-DSS Assessments	750,000
Electronic Equipment Data	250,000
Cyber Extortion	50,000
III. Property	
Direct Physical Loss or Damage	Per Schedule on File
Collapse	Per statement of Values
Equipment Breakdown, Flood or Earthquake	100,000,000
Schedule 1 and 2 Substance Cleanup	35,000
IV. Time Element	
Gross Earnings/Extra Expense	2,500,000
Contingent Business Interruption	100,000
V. Crime	1,000,000
Amendments:	
Uninsured/Underinsured Motorists	See Amendment
Foster Parents	7,000,000
Underground Sewer Lines	4,500,000
Underground Water Lines	1,200,000
Property Limitation	11,568,300
Crime Exclusion	See amendment
Law Enforcement and Therapy Canines	25,000
<i>Property Coverage:</i>	
Real and Personal Property	Per Statement of Values
Flood	100,000,000
Earthquake	100,000,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value or Cost of Repair, Whichever is less
Automatic Acquisition	5,000,000
Bridges (Other than Covered Bridges)	If Covered by Amendment
Contractors Equipment	Per Renewal Schedule
Errors and Omissions	250,000 Per Occurance
Fine Arts	1,000,000 Per Occurance
Law Enforcement and Therapy Canines	If Covered by Amendment
Mobile Medical Equipment	250,000 Per Occurance
Pollutant Cleanup/Removal	10,000
Property in Transit	100,000
Schedule 1 and 2 Substance Cleanup	35,000
Service Interruptions	2,500,000

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 18 - RISK MANAGEMENT – Continued**

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

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

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

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 19 - 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 20 - ACCOUNTABILITY**

**Deficit Fund Balances**

<b>Fund</b>	<b>Fund Balance Deficit</b>
<b>Nonmajor Special Revenue Funds:</b>	
Emergency Management Agency	\$ 1,161
Child Support Enforcement Agency	91,051
CCMEP WIOA Youth	36,047
<b>Nonmajor Capital Projects Fund:</b>	
Athens City-County Health Ren.	420,490
County Capital Improvements	68,363
Chauncey Bike Route	56,971

The deficits in the Athens City-County Health Renovations fund and County Capital Improvements fund are due to interfund payables. These deficits will be eliminated through the repayment of advances for manuscript debt. The deficits in the Emergency Management Agency, Child Support Enforcement Agency, CCMEP WIOA Youth and Chauncey Bike Route are due to Intergovernmental revenues which have not been received at year end and were not available to finance current period expenditures and will be eliminated through future Intergovernmental revenues.

**NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS**

The following are the ATCO, Inc., Athens County Port Authority and Athens County Land Reutilization Corporation Inc. notes to financial statements for the year ended December 31, 2021:

**ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES**

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

ATCO conducts the following programs:

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

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

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

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***BASIS OF PRESENTATION***

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

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

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

***CASH AND CASH EQUIVALENTS***

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

***ALLOWANCE FOR DOUBTFUL ACCOUNTS***

ATCO considers accounts receivable to be fully collectible for 2021; accordingly, no allowance for doubtful accounts is required.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

**INVENTORY**

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

**ASSETS HELD FOR RESALE**

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

**2. RELATED PARTY TRANSACTIONS**

In the past, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, a discretely presented component unit of Athens County. However, in 2021 The Company received no amount for such in-kind contributions due to the impending separation of the Company from the Athens County Board of DD.

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

**3. INCOME TAXES**

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

**4. CONCENTRATIONS OF CREDIT RISK**

**a. ATCO**

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2021, deposits in excess of Federal Deposit Insurance Corporation limit of \$250,000 per institution amounted to \$6,822.

**b. Athens County Port Authority**

At year end, the Athens County Port Authority's bank balances were \$20,866 in a checking account at Hocking Valley Bank and a \$406,178 certificate of deposit at Hocking Valley Bank. Protections of the Port Authority's deposits are provided by the Federal Deposit Insurance Corporation (FDIC) to a maximum of \$250,000 in each account. Non-compliance with federal requirements could potentially subject the Port Authority to a successful claim by the FDIC. At December 31, 2021 the Port Authority had no investments.



**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

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**NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

**c. Athens County Land Reutilization Corporation**

At December 31, 2021, \$250,000 of the Athens County Land Reutilization Corporation's bank balance of \$438,765 was covered by Federal Deposit Insurance Corporation (FDIC).

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

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

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

The Corporation's financial institution is in the process of joining OPCS; however, at December 31, 2021, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

**5. CAPITAL ASSETS**

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

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

Depreciation expense for the year ended December 31, 2021 was \$56,709 for Athens County Port Authority and \$696 for the Athens County Land Reutilization Corporation.

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued**

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
<b>Athens Co. Port Authority:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$322,940	\$0	\$0	\$322,940
Construction in Progress	0	797,000	0	797,000
Total Nondepreciable Capital Assets	<u>322,940</u>	<u>797,000</u>	<u>0</u>	<u>1,119,940</u>
<i>Depreciable Capital Assets:</i>				
Buildings	1,801,714	355,957	0	2,157,671
Office Equipment	211	0	0	211
Total Depreciable Capital Assets	<u>1,801,925</u>	<u>355,957</u>	<u>0</u>	<u>2,157,882</u>
<i>Accumulated Depreciation:</i>				
Buildings	(824,088)	(56,679)	0	(880,767)
Office Equipment	(176)	(30)	0	(206)
Total Accumulated Depreciation	<u>(824,264)</u>	<u>(56,709)</u>	<u>0</u>	<u>(880,973)</u>
Depreciable Capital Assets, Net	<u>977,661</u>	<u>299,248</u>	<u>0</u>	<u>1,276,909</u>
<b>Athens County Port Authority</b>				
<b>Capital Assets, Net</b>	<u>\$1,300,601</u>	<u>\$1,096,248</u>	<u>\$0</u>	<u>\$2,396,849</u>

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
<b>Athens County Land Reutilization Corporation Inc.</b>				
<i>Depreciable Capital Assets:</i>				
Furniture and Equipment	\$2,181	\$0	\$0	\$2,181
Vehicle	0	2,600	0	2,600
Total Depreciable Capital Assets	<u>2,181</u>	<u>2,600</u>	<u>0</u>	<u>4,781</u>
<i>Accumulated Depreciation:</i>				
Furniture and Equipment	545	349	0	894
Vehicle	0	347	0	347
Total Accumulated Depreciation	<u>545</u>	<u>696</u>	<u>0</u>	<u>1,241</u>
Depreciable Capital Assets, Net	<u>1,636</u>	<u>1,904</u>	<u>0</u>	<u>3,540</u>
<b>Athens County Land Reutilization</b>				
<b>Corporation Inc. Capital Assets, Net</b>	<u>\$1,636</u>	<u>\$1,904</u>	<u>\$0</u>	<u>\$3,540</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

**6. RECEIVABLES**

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

**7. LOANS RECEIVABLE**

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

<u>Purpose</u>	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2021</u>
<b>Athens Co. Port Authority:</b>				
<i>Loan Receivable</i>				
Global Cooling-HVAC Improvement	\$30,472	\$0	(\$9,142)	\$21,330
Global Cooling-Apron Improvement	<u>26,930</u>	<u>0</u>	<u>(7,515)</u>	<u>19,415</u>
Total Loans Receivable	<u>\$57,402</u>	<u>\$0</u>	<u>(\$16,657)</u>	<u>\$40,745</u>

The annual requirements to amortize the loans receivable outstanding as of December 31, 2021 are as follows:

<u>Year</u>	<u>HVAC Loan</u>	<u>Apron Loan</u>	<u>Total</u>
2022	\$9,142	\$7,515	\$16,657
2023	9,142	7,515	16,657
2024	<u>3,046</u>	<u>4,385</u>	<u>7,431</u>
	<u>\$21,330</u>	<u>\$19,415</u>	<u>\$40,745</u>

**8. GRANTS**

The Port Authority was awarded a grant from JobsOhio in the amount of \$2,892,000 for construction costs of a speculative building to be constructed on real estate owned by the Port Authority at the Bill Theisen Industrial Park. Design and engineering costs for the speculative building paid to Burgess & Niple in the amount of \$797,000 and are shown as construction in progress.

**9. LEASES**

The Port Authority has a lease to Global Cooling, Inc. of property located at 6000 Poston Road of an approximate 50,000 square foot commercial building with parking area is in the seventh year of a ten-year lease beginning April 1, 2011 and ending March 31, 2021. On May 30, 2020, a lease extension agreement was signed extending the lease an additional seven years to March 31, 2028. Lease payments received in 2021 were \$273,000.

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

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

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

**10. RISK MANAGEMENT**

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

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

The Athens County Land Reutilization Corporation Inc. is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2021, the Corporation did not have liability or other insurance coverage.

**11. DONATED SERVICE AND FACILITIES**

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

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 21 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

**12. LIQUIDITY:**

ATCO Inc. is substantially supported by sales, grants, and reimbursements for employee time. Because ATCO holds funds on behalf of other organizations, financial assets may not be available for general expenditure within one year. As part of ATCO’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. All of ATCO’s financial assets were liquid at December 31, 2021.

**13. CONTINGENCY**

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

**NOTE 22 - CONTRACT COMMITMENTS**

As of December 31, 2021, the County had contractual purchase commitments for thirty-one projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/21	Amounts Remaining On Contracts
2020 Reappraisal	REA	595,000	533,439	61,561
Software Support	General and REA	134,820	33,705	101,115
2022 New Construction	REA	120,000	-	120,000
Hoffman Consulting	General and REA	5,100	-	5,100
Countywide Imagery	General	371,800	-	371,800
Courtview Software & Support	Clerk of Court	36,156	18,078	18,078
Air Childcare Training	Job & Family Services	15,000	255	14,745
Athens County Children Serv. NET	Job & Family Services	33,606	2,425	31,181
Athens County Juvenile Court - Monitorin	Job & Family Services	5,000	-	5,000
Athens Farmers Market	Job & Family Services	18,553	9,277	9,277
BSN Sports	Job & Family Services	59,700	30,279	29,421
COAD	Job & Family Services	232,271	62,192	170,079
Fishel Downey Albrech & Riepenhoff, LLP	Job & Family Services	40,000	18,012	21,988
Green Cab2021	Job & Family Services	404,874	279,036	125,838
HAPCAP - WEP/TANF/WIOA	Job & Family Services	975,000	555,341	419,659
HAPCAP - On Demand	Job & Family Services	24,999	8,763	16,236
Hopewell Health	Job & Family Services	232,271	109,553	122,718
Integrated Services-OST Youth Program	Job & Family Services	50,000	-	50,000
Limbach Company	Job & Family Services	36,684	15,044	21,640
My Sister's Place	Job & Family Services	8,000	-	8,000
Revise	Job & Family Services	17,400	15,600	1,800
Serenity Grove	Job & Family Services	78,989	39,479	39,510
Sowash Law Offices	Job & Family Services	80,000	6,720	73,280
Tri-County Career Center-Lab Kits & Fees	Job & Family Services	15,000	9,531	5,469
Athens County Domestic-IV-D	Child Support Enforcement	267,069	245,114	21,956
Athens County Juvenile IV-D	Child Support Enforcement	177,714	113,874	63,841
Athens County Prosecutor IV-D	Child Support Enforcement	81,517	38,960	42,557
Athens County Sheriff IV-D	Child Support Enforcement	667,748	220,732	447,015
RAMA Consulting	Children Services	45,277	6,907	38,370
FreedonLinx-Fiber & WiFi	Children Services	56,999	20,540	36,460
Hopewell Health	Children Services	104,581	84,695	19,886
		<u>\$ 4,991,129</u>	<u>\$ 2,477,550</u>	<u>\$ 2,513,579</u>

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 23 - FUND BALANCES**

As of December 31, 2021 Fund Balances are composed of the following:

	General	Job and Family Services	Road (MVGTT)	Children Services	ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b><u>Nonspendable:</u></b>									
Prepaid Items	\$260,879	\$7,622	\$5,244	\$27,530	\$20,267	\$10,750	\$0	\$103,835	\$436,127
Materials & Supplies Inventory	18,320	1,725	520,670	0	0	150,023	0	0	690,738
Unclaimed Monies	170,038	0	0	0	0	0	0	0	170,038
Total Nonspendable	449,237	9,347	525,914	27,530	20,267	160,773	0	103,835	1,296,903
<b><u>Restricted:</u></b>									
Job and Family Services	0	46,833	0	0	0	0	0	0	46,833
Children Services	0	0	0	7,091,402	0	0	0	0	7,091,402
ACBDD (Beacon School)	0	0	0	0	4,334,916	0	0	0	4,334,916
Road (MVGTT)	0	0	1,885,808	0	0	0	0	0	1,885,808
American Rescue Plan	0	0	0	0	0	0	21,425	0	21,425
Legislative and Executive	0	0	0	0	0	0	0	1,447,121	1,447,121
Judicial	0	0	0	0	0	0	0	386,347	386,347
Public Safety	0	0	0	0	0	0	0	5,103,219	5,103,219
Public Works	0	0	0	0	0	0	0	132,734	132,734
Health	0	0	0	0	0	0	0	1,435,862	1,435,862
Human Services	0	0	0	0	0	0	0	881,739	881,739
Economic Development	0	0	0	0	0	0	0	268,419	268,419
Capital Projects	0	0	0	0	0	0	0	107,500	107,500
Debt Service	0	0	0	0	0	0	0	8,857	8,857
Total Restricted	0	46,833	1,885,808	7,091,402	4,334,916	0	21,425	9,771,798	23,152,182
<b><u>Committed:</u></b>									
ACBDD (Beacon School)	0	0	0	0	3,913,718	0	0	0	3,913,718
Legislative and Executive	0	0	0	0	0	0	0	30,886	30,886
Public Works	0	0	0	0	0	0	0	43,284	43,284
Capital Projects	0	0	0	0	0	0	0	6,685	6,685
Total Committed	0	0	0	0	3,913,718	0	0	80,855	3,994,573
<b><u>Assigned:</u></b>									
Future Appropriations	5,454,657	0	0	0	0	0	0	0	5,454,657
Capital Outlay	0	0	0	0	0	0	0	542,849	542,849
	5,454,657	0	0	0	0	0	0	542,849	5,997,506
<b><u>Unassigned:</u></b>									
	4,106,551	0	0	0	0	(78,271)	0	(674,083)	3,354,197
Total Fund Balances (Deficits)	\$10,010,445	\$56,180	\$2,411,722	\$7,118,932	\$8,268,901	\$82,502	\$21,425	\$9,825,254	\$37,795,361

**NOTE 24 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2021 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that may be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

# Required Supplementary Information

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

	2021	2020	2019	2018
<i>Pension (1)</i>				
County's Proportion of the Net Pension Liability	0.18232700%	0.17814900%	0.18443500%	0.18254000%
County's Proportionate Share of the Net Pension Liability	\$26,998,660	\$35,212,360	\$50,513,008	\$28,636,987
County Covered Payroll	\$15,435,257	\$19,497,830	\$22,447,496	\$24,046,568
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	174.92%	180.60%	225.03%	119.09%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%
<i>OPEB (2)</i>				
County's Proportion of the Net OPEB Liability/Asset	0.17633900%	0.17295400%	0.17992200%	0.17811000%
County's Proportionate Share of the Net OPEB Asset	\$3,141,620	\$0	\$0	\$0
County's Proportionate Share of the Net OPEB Liability/Asset	\$0	\$23,889,440	\$23,457,583	\$19,340,985
County Covered Payroll	\$15,435,257	\$19,497,830	\$22,447,496	\$24,046,568
County's Proportionate Share of the Net OPEB Liability/Asset as a Percentage of its Covered-Employee Payroll	20.35%	122.52%	104.50%	80.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%

(1) Information prior to 2014 is not available.

(2) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.



2017	2016	2015	2014
0.17913000%	0.17293200%	0.17004800%	0.17004800%
\$40,677,376	\$29,954,002	\$20,509,689	\$20,046,444
\$24,328,907	\$21,734,734	\$24,230,551	\$21,782,665
167.20%	137.82%	84.64%	92.03%
77.25%	81.08%	86.45%	86.36%
0.17321279%	N/A	N/A	N/A
\$0	N/A	N/A	N/A
\$17,495,080	N/A	N/A	N/A
\$24,328,907	N/A	N/A	N/A
71.91%	N/A	N/A	N/A
54.04%	N/A	N/A	N/A

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

	2021	2020	2019	2018
<i>Pension</i> (1)				
County's Proportion of the Net Pension Liability	0.00581837%	0.00573216%	0.00561171%	0.00571780%
County's Proportionate Share of the Net Pension Liability	\$743,930	\$1,386,979	\$1,240,996	\$1,257,216
County Covered Payroll	\$713,600	\$671,779	\$646,436	\$642,257
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	104.25%	206.46%	191.98%	195.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%
<i>OPEB</i> (2)				
County's Proportion of the Net OPEB Liability/Asset	0.00581837%	0.00573216%	0.00561171%	0.00571780%
County's Proportionate Share of the Net OPEB Asset	\$122,675	\$100,743	\$92,943	\$91,879
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$0	\$0
County Covered Payroll	\$713,600	\$671,779	\$646,436	\$642,257
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered-Employee Payroll	-17.19%	-15.00%	-14.38%	-14.30%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/Asset	174.73%	182.13%	174.74%	176.00%

(1) Information prior to 2013 is not available.

(2) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.

2017	2016	2015	2014	2013
0.00542872%	0.00526602%	0.00522839%	0.00531034%	0.00531034%
\$1,289,604	\$1,762,696	\$1,444,974	\$1,291,658	\$3,084,395
\$596,357	\$502,107	\$495,246	\$518,062	\$478,154
216.25%	351.06%	291.77%	249.32%	645.06%
75.30%	66.80%	72.09%	74.71%	69.30%
0.00542872%	N/A	N/A	N/A	N/A
\$0	N/A	N/A	N/A	N/A
\$211,809	N/A	N/A	N/A	N/A
\$596,357	N/A	N/A	N/A	N/A
35.52%	N/A	N/A	N/A	N/A
47.11%	N/A	N/A	N/A	N/A

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$1,884,927	\$1,887,120	\$2,473,654	\$2,873,854
Contributions in Relation to the Contractually Required Contribution	<u>(1,884,927)</u>	<u>(1,887,120)</u>	<u>(2,473,654)</u>	<u>(2,873,854)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$13,463,764	\$13,479,428	\$17,668,957	\$20,527,529
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$387,540	\$354,005	\$331,026	\$347,514
Contributions in Relation to the Contractually Required Contribution	<u>(387,540)</u>	<u>(354,005)</u>	<u>(331,026)</u>	<u>(347,514)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$2,141,105	\$1,955,829	\$1,828,873	\$1,919,967
Contributions as a Percentage of Covered Payroll	18.10%	18.10%	18.10%	18.10%

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$2,880,382	\$2,684,687	\$2,419,543	\$2,708,276	\$2,635,391	\$2,563,303
<u>(2,880,382)</u>	<u>(2,684,687)</u>	<u>(2,419,543)</u>	<u>(2,708,276)</u>	<u>(2,635,391)</u>	<u>(2,563,303)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$22,156,785	\$22,372,392	\$20,162,858	\$22,568,967	\$20,272,238	\$25,633,030
13.00%	12.00%	12.00%	12.00%	13.00%	10.00%
\$323,153	\$314,999	\$253,072	\$267,515	\$258,283	\$228,637
<u>(323,153)</u>	<u>(314,999)</u>	<u>(253,072)</u>	<u>(267,515)</u>	<u>(258,283)</u>	<u>(228,637)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,889,784	\$1,956,516	\$1,571,876	\$1,661,584	\$1,510,427	\$1,621,539
17.10%	16.10%	16.10%	16.10%	17.10%	14.10%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i><u>OPERS</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$15,604,869	\$15,435,257	\$19,497,830	\$22,447,496
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.

2017	2016
\$221,568	\$447,448
(221,568)	(447,448)
\$0	\$0
\$22,156,785	\$22,372,392
1.00%	2.00%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i><u>Pension</u></i>				
Contractually Required Contribution	\$97,739	\$99,904	\$94,049	\$90,501
Contributions in Relation to the Contractually Required Contribution	<u>(97,739)</u>	<u>(99,904)</u>	<u>(94,049)</u>	<u>(90,501)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$698,136	\$713,600	\$671,779	\$646,436
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPEB</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$698,136	\$713,600	\$671,779	\$646,436
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information and Notes 10 and 11 in the notes to the basic financial statements.



<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$89,916	\$83,490	\$70,295	\$64,382	\$67,348	\$62,160
<u>(89,916)</u>	<u>(83,490)</u>	<u>(70,295)</u>	<u>(64,382)</u>	<u>(67,348)</u>	<u>(62,160)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$642,257	\$596,357	\$502,107	\$495,246	\$518,062	\$478,154
14.00%	14.00%	14.00%	13.00%	13.00%	13.00%
\$0	\$0	N/A	N/A	N/A	N/A
<u>0</u>	<u>0</u>	N/A	N/A	N/A	N/A
<u>\$0</u>	<u>\$0</u>	N/A	N/A	N/A	N/A
\$642,257	\$596,357	N/A	N/A	N/A	N/A
0.00%	0.00%	N/A	N/A	N/A	N/A

**ATHENS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2021*

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**NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO**

**Pension**

*Changes in benefit terms:* There were no changes in benefit terms for the period 2014-2021.

*Changes in Assumptions:*

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

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

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

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

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

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

2021: The COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees reduced for 1.4% to 0.5%.

**Other Postemployment Benefits**

*Changes in benefit terms:* For 2018-2021, there were no changes in benefit terms.

*Changes in assumptions:*

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

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

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

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

- The single discount rate increased from 3.16% to 6.00%.
- The municipal bond rate decreased from 2.75% to 2.00%.
- The initial health care cost trend rate decreased from 10.5% to 8.5%.

**NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

**Pension**

*Changes in benefit terms:* For 2018-2021, there were no changes in benefit terms.

**ATHENS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2021*

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

*Changes in assumptions:* For 2018-2021, there were no changes in assumptions.

For 2021, the discount rate was adjusted to 7.00% from 7.45%.

**Other Postemployment Benefits**

*Changes in benefit terms:*

For 2018, there were no changes in benefit terms.

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

- The subsidy multiplier for non-Medicare benefit recipients increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium increased effective January 1, 2049 and all remaining Medicare Part B premium reimbursements were scheduled to be discontinued beginning January 1, 2020, though the STRS Board voted in June 2019 to extend the current Medicare Part B partial reimbursement for one year.

*Changes in assumptions:*

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

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

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

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

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

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

# Combining Statements and Individual Fund Schedules

ATHENS COUNTY, OHIO

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***Fund Descriptions – Nonmajor Governmental Funds***

***Nonmajor Special Revenue Funds***

*Dog and Kennel*

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

*County Donations*

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

*Senior Citizens Levy*

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

*Bikeway Maintenance*

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

*Insurance Reimbursement*

To account for monies received from Insurance Reimbursements.

*CD Revolving Loan*

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

*HSTS Grant*

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

*Litter Control*

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

*Health Ohio Grant*

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

*State License Spay & Neuter*

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

*Coronavirus Relief*

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

*ACENET Revolving Loan*

To account for monies received from loan pay backs to be used for further loans. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2021.

*Emergency Home Repair Loan*

To account for monies to be used to assist in emergency home repairs for residents of the County. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2021.

## ATHENS COUNTY, OHIO

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### Carbon Fee

To account for monies received from a self-imposed increase in the County's electric bills through a sustainable Ohio Public Energy Council program. These monies are to be used to fund solar projects on Athens County buildings.

### Real Estate Assessment

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

### GIS (Geographic Information System)

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

### Remote Ballot Marking Grant

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

### Election Security Grant

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

### DRETAC (Delinquent Real Estate and Tax Assessment Collection) Prosecutor

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

### Mandatory Drug Fine

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

### Diversions-Prosecuting Attorney

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

### OCJS Prosecutor

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

### LETF Prosecutors Attorney

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

### ARRA VAWA Grant

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

### Athens County Empowerment (ACE) Program

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

### JAG Grant

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

### JAG III Grant 2011

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

ATHENS COUNTY, OHIO

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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.

PIIG-DRC Grant

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

JRIG-DRC Grant

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

T-CAP Athens County

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Treasurer

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

Treasurer's Prepayment Interest

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

Tax Lien Administration

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

BCI Fingerprint

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

Concealed Carry Weapons

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

Sheriff's Grant Projects

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

D.U.I. Enforcement and Education

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

Project Lifesaver

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

Canine Donations

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

## ATHENS COUNTY, OHIO

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### DUI Grant

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

### Clean Kids Grant

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

### DARE Grant

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

### Drug Prevention Grant

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

### OCJS DVDA Sheriff

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

### Environmental Deputy

To account for grant monies received from the Ohio Department of Transportation. These funds are to be used to offset the cost of providing a Deputy Sheriff to assist with safety services at ODOT road work sites.

### Arson Registry

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

### Seniors and Law Enforcement

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

### Interdiction Unit

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

### Overdose Prevention and Treatment Team (OPTT) Grant

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

### Common Pleas Computer Legal Research

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

### Special Projects Common Pleas

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

### Common Pleas Monitoring Service

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

### Special Projects Mediation

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



## ATHENS COUNTY, OHIO

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### Psychological Evaluation Grant

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

### PSI Grant Common Pleas Court

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

### Veterans Court Special Project

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

### Technology #294 Grant

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

### Technology #295 Grant

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

### Veterans Court Sp Docket

To account for revenue from an Ohio Department of Mental Health and Addition Services grant to be used by the Common Pleas Court to assist with veterans' services as they appear in court.

### Technology Grant

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

### Indigent Guardianship

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

### Marriage License

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

### Probate/Juvenile Computerization

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

### Probate/Juvenile Computer Legal Research

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

### Probate Court Projects

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

### Juvenile Drivers Interlock & Alcohol Monitoring

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

### Juvenile Tobacco Intervention

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

**ATHENS COUNTY, OHIO**

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Indigent Drivers Alcohol Treatment

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

Probate Court Mental Illness

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

Juvenile Court Projects

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

Youth Services

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

Juvenile VOCA

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

Common Pleas Computerization

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

Federal BCI Grant

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

Law Library Resources

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

Wendy's Wonderful Kids

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

CDBG (Community Development Block Grants)

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

FEMA Grant Fund

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

Emergency Management Agency

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

Local Emergency Planning

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

ATHENS COUNTY, OHIO

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EMPG (Emergency Management Performance Grant)

To account for revenue received from the federal government to support the Department of Homeland Security's goal of Strengthening National Preparedness and Resilience.

Hazardous Material Emergency Preparedness Program (HMEP)

To account for HMEP grant funding to be used to increase the County's emergency planning and training to safely and efficiently handle hazardous materials accidents and incidents.

Child Support Enforcement

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

WIA Grant

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

CCMEP WIOA Youth

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

911 Emergency

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

911 Government Assistance

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

T.B. Hospital

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

Emergency Relief and Cleanup

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

**Funds Reported Separately for Budgetary Purposes**

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

Recorder Equipment

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

Title Administration

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

ATHENS COUNTY, OHIO

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Unclaimed Money

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

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

Beacon Reserve Balance

To account for ACBDD funds reserved for future expenditures.

**Nonmajor Debt Service Funds**

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

EMA Truck Bond Retirement

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

JFS Building Bond

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

Engineer Equipment Bond Retirement

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

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

**Nonmajor Capital Projects Funds**

County Home Improvement

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

Dog Shelter Construction

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

Athens City-County Health Renovation

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

## ATHENS COUNTY, OHIO

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### Capital Projects

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

### Beacon Capital Improvement

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

### County Capital Improvements Fund

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

### CR24A Bikeway ODNR

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

### CR24A Bikeway ODOT

To account for revenue from the Ohio Department of Transportation used for the construction of a bike path near County Road 24A.

### County Project Fund

To account for revenue to be used for capital improvement projects within the County. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2021.

### Chauncey Bikeway Spur

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

### County Capital Improvement Projects

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

### Chauncey Bike Route

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

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2021*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$8,985,189	\$36,418	\$1,083,167	\$10,104,774
Cash and Cash Equivalents in Segregated Accounts	55,278	0	0	55,278
<i>Receivables:</i>				
Property Taxes	980,560	0	0	980,560
Sales Tax	689,702	0	0	689,702
Accounts	2,217	0	0	2,217
Loans	240,310	0	0	240,310
Interfund	63,581	0	0	63,581
Intergovernmental	1,328,497	0	150,000	1,478,497
Prepaid Items	69,161	0	34,674	103,835
<i>Total Assets</i>	<u>\$12,414,495</u>	<u>\$36,418</u>	<u>\$1,267,841</u>	<u>\$13,718,754</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$81,799	\$0	\$1,100	\$82,899
Contracts Payable	100,137	0	6,850	106,987
Accrued Wages and Benefits	102,444	0	0	102,444
Matured Compensated Absences	1,290	0	0	1,290
Interfund Payable	410,083	0	1,039,920	1,450,003
Intergovernmental Payable	30,236	0	0	30,236
Matured Bonds Payable	0	17,000	0	17,000
Matured Interest Payable	0	10,561	0	10,561
<i>Total Liabilities</i>	<u>725,989</u>	<u>27,561</u>	<u>1,047,870</u>	<u>1,801,420</u>
<b>Deferred Inflows of Resources</b>	<u>2,017,080</u>	<u>0</u>	<u>75,000</u>	<u>2,092,080</u>
<b>Fund Balances</b>				
Nonspendable	69,161	0	34,674	103,835
Restricted	9,655,441	8,857	107,500	9,771,798
Committed	74,170	0	6,685	80,855
Assigned	913	0	541,936	542,849
Unassigned (Deficit)	(128,259)	0	(545,824)	(674,083)
<i>Total Fund Balances (Deficits)</i>	<u>9,671,426</u>	<u>8,857</u>	<u>144,971</u>	<u>9,825,254</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$12,414,495</u>	<u>\$36,418</u>	<u>\$1,267,841</u>	<u>\$13,718,754</u>

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2021*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$977,893	\$0	\$0	\$977,893
Sales Taxes	3,365,733	0	0	3,365,733
Intergovernmental	5,634,773	0	315,975	5,950,748
Charges for Services	1,343,481	0	60,000	1,403,481
Licenses and Permits	181,941	0	0	181,941
Fines and Forfeitures	113,406	0	0	113,406
Interest	2,235	28	0	2,263
Other Revenues	381,107	0	140,723	521,830
<i>Total Revenues</i>	<u>12,000,569</u>	<u>28</u>	<u>516,698</u>	<u>12,517,295</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	918,418	556	0	918,974
Judicial	215,202	0	0	215,202
Public Safety	3,020,158	0	0	3,020,158
Public Works	957,301	0	0	957,301
Health	528,268	0	0	528,268
Human Services	4,648,620	0	0	4,648,620
Capital Outlay	0	0	843,212	843,212
<i>Debt Service:</i>				
Principal Retirement	0	415,365	0	415,365
Interest and Fiscal Charges	0	87,941	28,550	116,491
<i>Total Expenditures</i>	<u>10,287,967</u>	<u>503,862</u>	<u>871,762</u>	<u>11,663,591</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,712,602</u>	<u>(503,834)</u>	<u>(355,064)</u>	<u>853,704</u>
<b>Other Financing Sources</b>				
Transfers In	428,427	503,862	306,098	1,238,387
<i>Total Other Financing Sources</i>	<u>428,427</u>	<u>503,862</u>	<u>306,098</u>	<u>1,238,387</u>
<i>Net Change in Fund Balances</i>	2,141,029	28	(48,966)	2,092,091
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>7,530,397</u>	<u>8,829</u>	<u>193,937</u>	<u>7,733,163</u>
<i>Fund Balances at End of Year</i>	<u><u>\$9,671,426</u></u>	<u><u>\$8,857</u></u>	<u><u>\$144,971</u></u>	<u><u>\$9,825,254</u></u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
<b>Assets</b>					
Cash and Cash Equivalents	\$123,589	\$108	\$317,012	\$4,569	\$26,317
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	850,167	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	38,087	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$123,589</u>	<u>\$108</u>	<u>\$1,205,266</u>	<u>\$4,569</u>	<u>\$26,317</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	4,461	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	1,248	0	0	0	0
<i>Total Liabilities</i>	<u>5,709</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>888,255</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	117,880	108	317,011	0	0
Committed	0	0	0	4,569	26,317
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>117,880</u>	<u>108</u>	<u>317,011</u>	<u>4,569</u>	<u>26,317</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$123,589</u>	<u>\$108</u>	<u>\$1,205,266</u>	<u>\$4,569</u>	<u>\$26,317</u>



CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	Coronavirus Relief	ACENET Revolving Loan	Emergency Home Repair Loan	Carbon Fee
\$2,861	\$0	\$1,697	\$16,850	\$13,596	\$0	\$0	\$0	\$3,240
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
228,939	0	0	0	0	0	8,888	2,483	0
0	0	0	0	0	0	0	0	0
0	41,302	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$231,800</u>	<u>\$41,302</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$0</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$3,240</u>

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	39,756	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	39,756	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
231,800	1,546	1,697	16,850	13,596	0	8,888	2,483	3,240
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>231,800</u>	<u>1,546</u>	<u>1,697</u>	<u>16,850</u>	<u>13,596</u>	<u>0</u>	<u>8,888</u>	<u>2,483</u>	<u>3,240</u>
<u>\$231,800</u>	<u>\$41,302</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$0</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$3,240</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	Real Estate Assessment	GIS	Remote Ballot Marking Grant	Election Security Grant
<b>Assets</b>				
Cash and Cash Equivalents	\$1,137,395	\$45,314	\$7,559	\$4,603
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
<i>Receivables:</i>				
Property Taxes	0	0	0	0
Sales Tax	0	0	0	0
Accounts	0	0	0	0
Loans	0	0	0	0
Interfund	0	0	0	0
Intergovernmental	0	0	0	0
Prepaid Items	25,279	0	0	0
<i>Total Assets</i>	<u>\$1,162,674</u>	<u>\$45,314</u>	<u>\$7,559</u>	<u>\$4,603</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	14,061	0	0	0
Accrued Wages and Benefits	8,200	1,586	0	0
Matured Compensated Absences	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	2,810	444	0	0
<i>Total Liabilities</i>	<u>25,071</u>	<u>2,030</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	25,279	0	0	0
Restricted	1,112,324	0	7,559	4,603
Committed	0	43,284	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>1,137,603</u>	<u>43,284</u>	<u>7,559</u>	<u>4,603</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$1,162,674</u>	<u>\$45,314</u>	<u>\$7,559</u>	<u>\$4,603</u>

DRETAC Prosecutor	Mandatory Drug Fine	Diversions Prosecuting Attorney	OCJS Prosecutor	LETF Prosecuting Attorney	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG IIL Grant 2011
\$29,175	\$4,184	\$129,226	\$15	\$31,101	\$2,865	\$4	\$23	\$11
0	16,701	0	0	34,830	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	93,000	0	0
0	0	0	0	0	0	0	0	0
<u>\$29,175</u>	<u>\$20,885</u>	<u>\$129,226</u>	<u>\$15</u>	<u>\$65,931</u>	<u>\$2,865</u>	<u>\$93,004</u>	<u>\$23</u>	<u>\$11</u>

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
2,572	0	8,528	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
720	0	2,724	0	0	0	0	0	0
<u>3,292</u>	<u>0</u>	<u>11,252</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	77,500	0	0
0	0	0	0	0	0	0	0	0
25,883	20,885	117,974	15	65,931	2,865	15,504	23	11
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>25,883</u>	<u>20,885</u>	<u>117,974</u>	<u>15</u>	<u>65,931</u>	<u>2,865</u>	<u>15,504</u>	<u>23</u>	<u>11</u>
<u>\$29,175</u>	<u>\$20,885</u>	<u>\$129,226</u>	<u>\$15</u>	<u>\$65,931</u>	<u>\$2,865</u>	<u>\$93,004</u>	<u>\$23</u>	<u>\$11</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant	T-CAP Athens County	DRETAC Treasurer
<b>Assets</b>					
Cash and Cash Equivalents	\$27,423	\$5	\$27,469	\$194,662	\$83,102
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	40,025	0	171,132	290,241	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$67,448</u>	<u>\$5</u>	<u>\$198,601</u>	<u>\$484,903</u>	<u>\$83,102</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$13,520	\$1,380
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	1,539	0	0	178	1,752
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	8,484	0	0	0	0
Intergovernmental Payable	494	0	0	57	490
<i>Total Liabilities</i>	<u>10,517</u>	<u>0</u>	<u>0</u>	<u>13,755</u>	<u>3,622</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>142,610</u>	<u>241,868</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	56,931	5	55,991	229,280	79,480
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>56,931</u>	<u>5</u>	<u>55,991</u>	<u>229,280</u>	<u>79,480</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$67,448</u>	<u>\$5</u>	<u>\$198,601</u>	<u>\$484,903</u>	<u>\$83,102</u>

Treasurer's Prepayment Interest	Tax Lien Administration	BCI Fingerprint	Concealed Carry Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant
\$12,891	\$92,773	\$35,233	\$31,644	\$142,413	\$2,721	\$8,320	\$913	\$215
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	23,581	0	0	0	0
0	0	0	0	15,569	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$12,891</u>	<u>\$92,773</u>	<u>\$35,233</u>	<u>\$31,644</u>	<u>\$181,563</u>	<u>\$2,721</u>	<u>\$8,320</u>	<u>\$913</u>	<u>\$215</u>
\$0	\$0	\$0	\$0	\$3,056	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	5,324	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	125	1,928	0	0	0	0
0	0	0	125	10,308	0	0	0	0
0	0	0	0	13,434	0	0	0	0
0	0	0	0	0	0	0	0	0
12,891	92,773	35,233	31,519	157,821	2,721	8,320	0	215
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	913	0
0	0	0	0	0	0	0	0	0
<u>12,891</u>	<u>92,773</u>	<u>35,233</u>	<u>31,519</u>	<u>157,821</u>	<u>2,721</u>	<u>8,320</u>	<u>913</u>	<u>215</u>
<u>\$12,891</u>	<u>\$92,773</u>	<u>\$35,233</u>	<u>\$31,644</u>	<u>\$181,563</u>	<u>\$2,721</u>	<u>\$8,320</u>	<u>\$913</u>	<u>\$215</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Environmental Deputy
<b>Assets</b>					
Cash and Cash Equivalents	\$17	\$22,026	\$164	\$36,000	\$41,463
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	5,076	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$17</u>	<u>\$22,026</u>	<u>\$164</u>	<u>\$41,076</u>	<u>\$41,463</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$1,192	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	97	0	0	2,216
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	36	0	0	802
<i>Total Liabilities</i>	<u>0</u>	<u>1,325</u>	<u>0</u>	<u>0</u>	<u>3,018</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	17	20,701	164	41,076	38,445
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>17</u>	<u>20,701</u>	<u>164</u>	<u>41,076</u>	<u>38,445</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$17</u>	<u>\$22,026</u>	<u>\$164</u>	<u>\$41,076</u>	<u>\$41,463</u>

Arson Registry	Seniors & Law Enforcement	Interdiction Unit	OPTT Grant	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant
\$325	\$286	\$3,572	\$21,828	\$15,853	\$1,493	\$12,020	\$38,507	\$37,675
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	2,974	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$325</u>	<u>\$286</u>	<u>\$6,546</u>	<u>\$21,828</u>	<u>\$15,853</u>	<u>\$1,493</u>	<u>\$12,020</u>	<u>\$38,507</u>	<u>\$37,675</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	676	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	190	0	0	0
0	0	0	0	0	866	0	0	0
0	0	2,974	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
325	286	3,572	21,828	15,853	627	12,020	38,507	37,675
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>325</u>	<u>286</u>	<u>3,572</u>	<u>21,828</u>	<u>15,853</u>	<u>627</u>	<u>12,020</u>	<u>38,507</u>	<u>37,675</u>
<u>\$325</u>	<u>\$286</u>	<u>\$6,546</u>	<u>\$21,828</u>	<u>\$15,853</u>	<u>\$1,493</u>	<u>\$12,020</u>	<u>\$38,507</u>	<u>\$37,675</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	PSI Grant - Common Pleas Court	Veterans Court Special Project	Technology #294 Grant	Technology #295 Grant	Veterans Court Sp Docket
<b>Assets</b>					
Cash and Cash Equivalents	\$722	\$5,049	\$0	\$0	\$40,000
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	10,450	0	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$11,172</u>	<u>\$5,049</u>	<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	11,172	5,049	0	0	40,000
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>11,172</u>	<u>5,049</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$11,172</u>	<u>\$5,049</u>	<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>





**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computerization
<b>Assets</b>					
Cash and Cash Equivalents	\$40,262	\$143,164	\$140,685	\$46,512	\$45,588
Cash and Cash Equivalents in Segregated Accounts	0	668	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	2,217
Loans	0	0	0	0	0
Interfund	0	40,000	0	0	0
Intergovernmental	6,585	0	26,118	24,503	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$46,847</u>	<u>\$183,832</u>	<u>\$166,803</u>	<u>\$71,015</u>	<u>\$47,805</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	40,000	0
Intergovernmental Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>6,585</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	40,262	183,832	166,803	31,015	47,805
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>40,262</u>	<u>183,832</u>	<u>166,803</u>	<u>31,015</u>	<u>47,805</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$46,847</u>	<u>\$183,832</u>	<u>\$166,803</u>	<u>\$71,015</u>	<u>\$47,805</u>

Federal BCI Grant	Law Library Resources	Wendy's Wonderful Kids	CDBG	FEMA Grant	Emergency Management Agency	Local Emergency Planning	EMPG	HMEP
\$0	\$39,549	\$0	\$49,481	\$105,552	\$1,501	\$12,457	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	2,767	0	0	118,070	34,033	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$42,316</u>	<u>\$0</u>	<u>\$49,481</u>	<u>\$223,622</u>	<u>\$35,534</u>	<u>\$12,457</u>	<u>\$0</u>	<u>\$0</u>
\$0	\$3,649	\$0	\$21,750	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	688	0	0	0	2,080	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	192	0	0	0	582	0	0	0
0	4,529	0	21,750	0	2,662	0	0	0
0	0	0	0	118,070	34,033	0	0	0
0	0	0	0	0	0	0	0	0
0	37,787	0	27,731	105,552	0	12,457	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	(1,161)	0	0	0
0	37,787	0	27,731	105,552	(1,161)	12,457	0	0
<u>\$0</u>	<u>\$42,316</u>	<u>\$0</u>	<u>\$49,481</u>	<u>\$223,622</u>	<u>\$35,534</u>	<u>\$12,457</u>	<u>\$0</u>	<u>\$0</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	Child Support Enforcement	WIA Grant	CCMEP WIOA Youth	911 Emergency	911 Government Assistance
<b>Assets</b>					
Cash and Cash Equivalents	\$152,833	\$246,584	\$33,684	\$3,362,063	\$163,661
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	689,702	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	155,133	233,221	0	0	15,054
Prepaid Items	0	0	0	43,882	0
<i>Total Assets</i>	<u>\$307,966</u>	<u>\$479,805</u>	<u>\$33,684</u>	<u>\$4,095,647</u>	<u>\$178,715</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$16,126	\$2,116	\$14,236	\$0
Contracts Payable	0	0	0	42,972	0
Accrued Wages and Benefits	25,095	0	0	37,452	0
Matured Compensated Absences	1,290	0	0	0	0
Interfund Payable	210,591	83,393	67,615	0	0
Intergovernmental Payable	6,908	0	0	10,486	0
<i>Total Liabilities</i>	<u>243,884</u>	<u>99,519</u>	<u>69,731</u>	<u>105,146</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>155,133</u>	<u>201,068</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	43,882	0
Restricted	0	179,218	0	3,946,619	178,715
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	(91,051)	0	(36,047)	0	0
<i>Total Fund Balances (Deficits)</i>	<u>(91,051)</u>	<u>179,218</u>	<u>(36,047)</u>	<u>3,990,501</u>	<u>178,715</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$307,966</u>	<u>\$479,805</u>	<u>\$33,684</u>	<u>\$4,095,647</u>	<u>\$178,715</u>

T.B. Hospital	Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
\$1,360,552	\$3,657	\$8,985,189
0	0	55,278
130,393	0	980,560
0	0	689,702
0	0	2,217
0	0	240,310
0	0	63,581
5,157	0	1,328,497
0	0	69,161
<u>\$1,496,102</u>	<u>\$3,657</u>	<u>\$12,414,495</u>

\$0	\$0	\$81,799
3,348	0	100,137
0	0	102,444
0	0	1,290
0	0	410,083
0	0	30,236

<u>3,348</u>	<u>0</u>	<u>725,989</u>
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<u>135,550</u>	<u>0</u>	<u>2,017,080</u>
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0	0	69,161
1,357,204	3,657	9,655,441
0	0	74,170
0	0	913
0	0	(128,259)

<u>1,357,204</u>	<u>3,657</u>	<u>9,671,426</u>
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<u>\$1,496,102</u>	<u>\$3,657</u>	<u>\$12,414,495</u>
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**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2021*

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$846,358	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	78,543	0	0
Charges for Services	15,183	0	0	0	0
Licenses and Permits	177,211	0	0	0	0
Fines and Forfeitures	10,375	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	17,016	0	0	0	58,785
<i>Total Revenues</i>	<u>219,785</u>	<u>0</u>	<u>924,901</u>	<u>0</u>	<u>58,785</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	2,005	39,891
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	278,645	0	0	0	0
Human Services	0	0	769,119	0	0
<i>Total Expenditures</i>	<u>278,645</u>	<u>0</u>	<u>769,119</u>	<u>2,005</u>	<u>39,891</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(58,860)</u>	<u>0</u>	<u>155,782</u>	<u>(2,005)</u>	<u>18,894</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(58,860)</u>	<u>0</u>	<u>155,782</u>	<u>(2,005)</u>	<u>18,894</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>176,740</u>	<u>108</u>	<u>161,229</u>	<u>6,574</u>	<u>7,423</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$117,880</u>	<u>\$108</u>	<u>\$317,011</u>	<u>\$4,569</u>	<u>\$26,317</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	Coronavirus Relief	ACENET Revolving Loan	Emergency Home Repair Loan	Carbon Fee
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	128,017	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	3,240
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
61	0	0	0	0	0	0	0	0
0	0	0	0	0	367	0	0	0
61	128,017	0	0	0	367	0	0	3,240
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	127,028	0	0	0	368	0	0	0
0	0	0	0	0	0	0	0	0
0	127,028	0	0	0	368	0	0	0
61	989	0	0	0	(1)	0	0	3,240
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
61	989	0	0	0	(1)	0	0	3,240
231,739	557	1,697	16,850	13,596	1	8,888	2,483	0
\$231,800	\$1,546	\$1,697	\$16,850	\$13,596	\$0	\$8,888	\$2,483	\$3,240

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2021*

	Real Estate Assessment	GIS	Remote Ballot Marking Grant	Election Security Grant
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Intergovernmental	0	0	0	300
Charges for Services	569,125	93,500	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Interest	0	0	0	94
Other Revenues	0	495	0	0
<i>Total Revenues</i>	<u>569,125</u>	<u>93,995</u>	<u>0</u>	<u>394</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	624,659	0	0	18,736
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	65,140	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>624,659</u>	<u>65,140</u>	<u>0</u>	<u>18,736</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(55,534)</u>	<u>28,855</u>	<u>0</u>	<u>(18,342)</u>
<b>Other Financing Sources</b>				
Transfers In	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(55,534)</u>	<u>28,855</u>	<u>0</u>	<u>(18,342)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>1,193,137</u>	<u>14,429</u>	<u>7,559</u>	<u>22,945</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$1,137,603</u>	<u>\$43,284</u>	<u>\$7,559</u>	<u>\$4,603</u>



DRETAC Prosecutor	Mandatory Drug Fine	Diversions Prosecuting Attorney	OCJS Prosecutor	LETF Prosecuting Attorney	ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG IIL Grant 2011
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	202,429	0	0	0	77,500	13,556	0
69,844	0	73,779	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	41,082	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
103	0	0	0	12,492	0	0	0	0
<u>69,947</u>	<u>41,082</u>	<u>276,208</u>	<u>0</u>	<u>12,492</u>	<u>0</u>	<u>77,500</u>	<u>13,556</u>	<u>0</u>
75,504	40,749	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	255,750	0	25,441	0	79,278	13,556	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>75,504</u>	<u>40,749</u>	<u>255,750</u>	<u>0</u>	<u>25,441</u>	<u>0</u>	<u>79,278</u>	<u>13,556</u>	<u>0</u>
<u>(5,557)</u>	<u>333</u>	<u>20,458</u>	<u>0</u>	<u>(12,949)</u>	<u>0</u>	<u>(1,778)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(5,557)</u>	<u>333</u>	<u>20,458</u>	<u>0</u>	<u>(12,949)</u>	<u>0</u>	<u>(1,778)</u>	<u>0</u>	<u>0</u>
<u>31,440</u>	<u>20,552</u>	<u>97,516</u>	<u>15</u>	<u>78,880</u>	<u>2,865</u>	<u>17,282</u>	<u>23</u>	<u>11</u>
<u>\$25,883</u>	<u>\$20,885</u>	<u>\$117,974</u>	<u>\$15</u>	<u>\$65,931</u>	<u>\$2,865</u>	<u>\$15,504</u>	<u>\$23</u>	<u>\$11</u>

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2021*

	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant	T-CAP Athens County	DRETAC Treasurer
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	157,218	0	134,536	178,192	0
Charges for Services	0	0	0	0	69,844
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	0	2,700	7,027
<i>Total Revenues</i>	<u>157,218</u>	<u>0</u>	<u>134,536</u>	<u>180,892</u>	<u>76,871</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	86,729
Judicial	0	0	0	0	0
Public Safety	0	0	109,595	84,739	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	181,175	0	0	0	0
<i>Total Expenditures</i>	<u>181,175</u>	<u>0</u>	<u>109,595</u>	<u>84,739</u>	<u>86,729</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(23,957)</u>	<u>0</u>	<u>24,941</u>	<u>96,153</u>	<u>(9,858)</u>
<b>Other Financing Sources</b>					
Transfers In	22,984	0	0	0	0
<i>Total Other Financing Sources</i>	<u>22,984</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(973)	0	24,941	96,153	(9,858)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>57,904</u>	<u>5</u>	<u>31,050</u>	<u>133,127</u>	<u>89,338</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$56,931</u>	<u>\$5</u>	<u>\$55,991</u>	<u>\$229,280</u>	<u>\$79,480</u>

Treasurer's Prepayment Interest	Tax Lien Administration	BCI Fingerprint	Carrying Concealed Weapon	Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	207,120	0	0	0	0
0	18,370	21,448	36,782	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	25	0	0	0
2,080	0	0	0	0	0	0	0	0
0	0	0	5,819	0	0	3,000	0	0
2,080	18,370	21,448	42,601	207,120	25	3,000	0	0
0	15,145	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	14,576	44,043	152,013	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	15,145	14,576	44,043	152,013	0	0	0	0
2,080	3,225	6,872	(1,442)	55,107	25	3,000	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
2,080	3,225	6,872	(1,442)	55,107	25	3,000	0	0
10,811	89,548	28,361	32,961	102,714	2,696	5,320	913	215
\$12,891	\$92,773	\$35,233	\$31,519	\$157,821	\$2,721	\$8,320	\$913	\$215

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2021*

	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Environmental Deputy
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	14,660	0	43,433	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	11,304	0	0	5,000
<i>Total Revenues</i>	<u>0</u>	<u>25,964</u>	<u>0</u>	<u>43,433</u>	<u>5,000</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	24,528	0	39,976	42,655
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>24,528</u>	<u>0</u>	<u>39,976</u>	<u>42,655</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>1,436</u>	<u>0</u>	<u>3,457</u>	<u>(37,655)</u>
<b>Other Financing Sources</b>					
Transfers In	0	7,500	0	11,643	76,100
<i>Total Other Financing Sources</i>	<u>0</u>	<u>7,500</u>	<u>0</u>	<u>11,643</u>	<u>76,100</u>
<i>Net Change in Fund Balances</i>	0	8,936	0	15,100	38,445
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>17</u>	<u>11,765</u>	<u>164</u>	<u>25,976</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$17</u>	<u>\$20,701</u>	<u>\$164</u>	<u>\$41,076</u>	<u>\$38,445</u>

Arson Registry	Seniors & Law Enforcement	Interdiction Unit	OPTT Grant	Common Pleas Computer Legal Research	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	9,484	27,164	0	0	0	0	0
0	0	0	0	3,911	15,246	0	3,520	17,745
225	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
225	0	9,484	27,164	3,911	15,246	0	3,520	17,745
0	0	0	0	0	0	0	0	0
0	0	0	0	4,100	20,307	0	3,247	6,384
0	58	14,023	12,911	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	58	14,023	12,911	4,100	20,307	0	3,247	6,384
225	(58)	(4,539)	14,253	(189)	(5,061)	0	273	11,361
0	0	0	0	0	5,000	0	0	0
0	0	0	0	0	5,000	0	0	0
225	(58)	(4,539)	14,253	(189)	(61)	0	273	11,361
100	344	8,111	7,575	16,042	688	12,020	38,234	26,314
\$325	\$286	\$3,572	\$21,828	\$15,853	\$627	\$12,020	\$38,507	\$37,675

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2021*

	PSI Grant - Common Pleas Court	Veterans Court Special Project	Technology #294 Grant	Technology #295 Grant	Veterans Court Sp Docket
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	48,450	0	0	0	55,000
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	805	0	0	0
<i>Total Revenues</i>	<u>48,450</u>	<u>805</u>	<u>0</u>	<u>0</u>	<u>55,000</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	15,000
Judicial	33,794	28	6,036	9,171	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
<i>Total Expenditures</i>	<u>33,794</u>	<u>28</u>	<u>6,036</u>	<u>9,171</u>	<u>15,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,656</u>	<u>777</u>	<u>(6,036)</u>	<u>(9,171)</u>	<u>40,000</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	14,656	777	(6,036)	(9,171)	40,000
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(3,484)</u>	<u>4,272</u>	<u>6,036</u>	<u>9,171</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$11,172</u>	<u>\$5,049</u>	<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>

Technology Grant	Indigent Guardianship	Marriage Licenses	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
34,882	0	0	0	0	0	0	0	0
0	7,567	5,434	10,367	3,055	8,025	0	0	132
0	0	4,505	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
34,882	7,567	9,939	10,367	3,055	8,025	0	0	132
0	0	0	0	0	0	0	0	0
0	0	0	10,092	5,638	0	0	0	0
0	19,860	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	9,939	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	19,860	9,939	10,092	5,638	0	0	0	0
34,882	(12,293)	0	275	(2,583)	8,025	0	0	132
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
34,882	(12,293)	0	275	(2,583)	8,025	0	0	132
0	22,915	873	19,111	7,980	90,425	3,296	19,849	4,724
\$34,882	\$10,622	\$873	\$19,386	\$5,397	\$98,450	\$3,296	\$19,849	\$4,856

Athens County, Ohio  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021

	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computerization
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	13,163	12,510	207,063	153,803	0
Charges for Services	0	0	0	0	39,933
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	0	500	0
<i>Total Revenues</i>	<u>13,163</u>	<u>12,510</u>	<u>207,063</u>	<u>154,303</u>	<u>39,933</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	14,914	645	0	0	47,669
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	117,774	157,191	0
<i>Total Expenditures</i>	<u>14,914</u>	<u>645</u>	<u>117,774</u>	<u>157,191</u>	<u>47,669</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,751)</u>	<u>11,865</u>	<u>89,289</u>	<u>(2,888)</u>	<u>(7,736)</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(1,751)</u>	<u>11,865</u>	<u>89,289</u>	<u>(2,888)</u>	<u>(7,736)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>42,013</u>	<u>171,967</u>	<u>77,514</u>	<u>33,903</u>	<u>55,541</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$40,262</u>	<u>\$183,832</u>	<u>\$166,803</u>	<u>\$31,015</u>	<u>\$47,805</u>



Federal BCI Grant	Law Library Resources	Wendy's Wonderful Kids	CDBG	FEMA Grant	Emergency Management Agency	Local Emergency Planning	EMPG	HMEP
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
6,378	0	0	790,165	0	46,906	20,677	8,837	6,498
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	61,924	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	8,000	0	0	0	4,630	0	0	0
6,378	69,924	0	790,165	0	51,536	20,677	8,837	6,498
0	0	0	0	0	0	0	0	0
0	53,177	0	0	0	0	0	0	0
4,620	0	0	0	0	174,831	20,398	6,601	6,498
0	0	0	810,497	81,664	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	22,322	0	0	0	0	0	0
4,620	53,177	22,322	810,497	81,664	174,831	20,398	6,601	6,498
1,758	16,747	(22,322)	(20,332)	(81,664)	(123,295)	279	2,236	0
0	1,200	0	0	0	75,000	0	0	0
0	1,200	0	0	0	75,000	0	0	0
1,758	17,947	(22,322)	(20,332)	(81,664)	(48,295)	279	2,236	0
(1,758)	19,840	22,322	48,063	187,216	47,134	12,178	(2,236)	0
\$0	\$37,787	\$0	\$27,731	\$105,552	(\$1,161)	\$12,457	\$0	\$0

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2021*

	Child Support Enforcement	WIA Grant	CCMEP WIOA Youth	911 Emergency	911 Government Assistance
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	3,365,733	0
Intergovernmental	1,792,012	517,130	505,333	0	133,178
Charges for Services	257,431	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	0	243,064	0
<i>Total Revenues</i>	<u>2,049,443</u>	<u>517,130</u>	<u>505,333</u>	<u>3,608,797</u>	<u>133,178</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	1,874,208	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	2,247,562	587,211	566,266	0	0
<i>Total Expenditures</i>	<u>2,247,562</u>	<u>587,211</u>	<u>566,266</u>	<u>1,874,208</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(198,119)</u>	<u>(70,081)</u>	<u>(60,933)</u>	<u>1,734,589</u>	<u>133,178</u>
<b>Other Financing Sources</b>					
Transfers In	229,000	0	0	0	0
<i>Total Other Financing Sources</i>	<u>229,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	30,881	(70,081)	(60,933)	1,734,589	133,178
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(121,932)</u>	<u>249,299</u>	<u>24,886</u>	<u>2,255,912</u>	<u>45,537</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>(\$91,051)</u>	<u>\$179,218</u>	<u>(\$36,047)</u>	<u>\$3,990,501</u>	<u>\$178,715</u>

T.B. Hospital	Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
\$131,535	\$0	\$977,893
0	0	3,365,733
10,636	0	5,634,773
0	0	1,343,481
0	0	181,941
0	0	113,406
0	0	2,235
0	0	381,107
<u>142,171</u>	<u>0</u>	<u>12,000,569</u>
0	0	918,418
0	0	215,202
0	0	3,020,158
0	0	957,301
105,152	7,136	528,268
0	0	4,648,620
<u>105,152</u>	<u>7,136</u>	<u>10,287,967</u>
<u>37,019</u>	<u>(7,136)</u>	<u>1,712,602</u>
<u>0</u>	<u>0</u>	<u>428,427</u>
<u>0</u>	<u>0</u>	<u>428,427</u>
37,019	(7,136)	2,141,029
<u>1,320,185</u>	<u>10,793</u>	<u>7,530,397</u>
<u>\$1,357,204</u>	<u>\$3,657</u>	<u>\$9,671,426</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2021*

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
<b>Assets</b>				
Cash and Cash Equivalents	\$6,429	\$1,047	\$6,357	\$0
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$1,047</u>	<u>\$6,357</u>	<u>\$0</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Matured Bonds Payable	\$0	\$0	\$0	\$0
Matured Interest Payable	2,372	0	3,575	0
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	4,057	1,047	2,782	0
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>1,047</u>	<u>2,782</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$1,047</u>	<u>\$6,357</u>	<u>\$0</u>

EMA Truck Bond Retirement	JFS Building Bond	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$140	\$0	\$0	\$724	\$21,721	\$36,418
\$140	\$0	\$0	\$724	\$21,721	\$36,418
\$0	\$0	\$0	\$0	\$17,000	\$17,000
0	0	0	506	4,108	10,561
0	0	0	506	21,108	27,561
140	0	0	218	613	8,857
140	0	0	218	613	8,857
\$140	\$0	\$0	\$724	\$21,721	\$36,418

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2021*

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
<b>Revenues</b>				
Interest	\$0	\$0	\$21	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>21</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	0	0	0	556
<i>Debt Service:</i>				
Principal Retirement	0	0	0	56,000
Interest and Fiscal Charges	0	0	0	11,746
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,302</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>21</u>	<u>(68,302)</u>
<b>Other Financing Sources</b>				
Transfers In	0	0	0	68,302
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,302</u>
<i>Net Change in Fund Balances</i>	0	0	21	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>4,057</u>	<u>1,047</u>	<u>2,761</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$4,057</u></u>	<u><u>\$1,047</u></u>	<u><u>\$2,782</u></u>	<u><u>\$0</u></u>

EMA Truck Bond Retirement	JFS Building Bond	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$0	\$0	\$0	\$2	\$5	\$28
0	0	0	2	5	28
0	0	0	0	0	556
0	138,277	221,088	0	0	415,365
0	31,363	44,832	0	0	87,941
0	169,640	265,920	0	0	503,862
0	(169,640)	(265,920)	2	5	(503,834)
0	169,640	265,920	0	0	503,862
0	169,640	265,920	0	0	503,862
0	0	0	2	5	28
140	0	0	216	608	8,829
<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$218</u>	<u>\$613</u>	<u>\$8,857</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2021*

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovation	Capital Projects	Beacon Capital Improvement	County Capital Improvements
<b>Assets</b>						
Cash and Cash Equivalents	\$809	\$492	\$2,510	\$1,186	\$548,786	\$429,999
Intergovernmental Receivable	0	0	0	0	0	0
Prepaid Items	0	0	0	34,674	0	0
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$2,510</u>	<u>\$35,860</u>	<u>\$548,786</u>	<u>\$429,999</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	6,850	0
Interfund Payable	0	0	423,000	0	0	498,362
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>423,000</u>	<u>0</u>	<u>6,850</u>	<u>498,362</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>						
Nonspendable	0	0	0	34,674	0	0
Restricted	0	0	0	0	0	0
Committed	809	492	0	1,186	0	0
Assigned	0	0	0	0	541,936	0
Unassigned (Deficit)	0	0	(420,490)	0	0	(68,363)
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>(420,490)</u>	<u>35,860</u>	<u>541,936</u>	<u>(68,363)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$2,510</u>	<u>\$35,860</u>	<u>\$548,786</u>	<u>\$429,999</u>



CR24A Bikeway ODNR	CR24A Bikeway ODOT	County Projects	Chauncey Bikeway Spur	County Capital Improvement Projects	Chauncey Bike Route	Total Nonmajor Capital Projects Funds
\$92,524	\$100	\$0	\$313	\$4,198	\$2,250	\$1,083,167
0	0	150,000	0	0	0	150,000
0	0	0	0	0	0	34,674
<u>\$92,524</u>	<u>\$100</u>	<u>\$150,000</u>	<u>\$313</u>	<u>\$4,198</u>	<u>\$2,250</u>	<u>\$1,267,841</u>
\$0	\$0	\$0	\$0	\$0	\$1,100	\$1,100
0	0	0	0	0	0	6,850
60,437	0	0	0	0	58,121	1,039,920
<u>60,437</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>59,221</u>	<u>1,047,870</u>
0	0	75,000	0	0	0	75,000
0	0	0	0	0	0	34,674
32,087	100	75,000	313	0	0	107,500
0	0	0	0	4,198	0	6,685
0	0	0	0	0	0	541,936
0	0	0	0	0	(56,971)	(545,824)
<u>32,087</u>	<u>100</u>	<u>75,000</u>	<u>313</u>	<u>4,198</u>	<u>(56,971)</u>	<u>144,971</u>
<u>\$92,524</u>	<u>\$100</u>	<u>\$150,000</u>	<u>\$313</u>	<u>\$4,198</u>	<u>\$2,250</u>	<u>\$1,267,841</u>

**Athens County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Capital Projects Funds*

*For the Year Ended December 31, 2021*

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovations	Capital Projects	Beacon Capital Improvement	County Capital Improvements
<b>Revenues</b>						
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	60,000
Other	0	0	0	140,623	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>140,623</u>	<u>0</u>	<u>60,000</u>
<b>Expenditures</b>						
Capital Outlay	0	0	0	140,624	426,901	0
<i>Debt Service:</i>						
Interest and Fiscal Charges	0	0	11,490	0	0	17,060
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>11,490</u>	<u>140,624</u>	<u>426,901</u>	<u>17,060</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>(11,490)</u>	<u>(1)</u>	<u>(426,901)</u>	<u>42,940</u>
<b>Other Financing Sources</b>						
Transfers In	0	0	61,000	0	0	174,833
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>61,000</u>	<u>0</u>	<u>0</u>	<u>174,833</u>
<i>Net Change in Fund Balances</i>	0	0	49,510	(1)	(426,901)	217,773
<i>Fund Balances (Deficits) at Beginning of Year</i>	809	492	(470,000)	35,861	968,837	(286,136)
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$809</u>	<u>\$492</u>	<u>(\$420,490)</u>	<u>\$35,860</u>	<u>\$541,936</u>	<u>(\$68,363)</u>

CR24A Bikeway ODNR	CR24A Bikeway ODOT	County Project	Chauncey Bikeway SPUR	County Capital Improvement Projects	Chauncey Bike Route	Total Nonmajor Capital Projects Funds
\$240,975	\$0	\$75,000	\$0	\$0	\$0	\$315,975
0	0	0	0	0	0	60,000
0	100	0	0	0	0	140,723
240,975	100	75,000	0	0	0	516,698
164,289	0	0	0	0	111,398	843,212
0	0	0	0	0	0	28,550
164,289	0	0	0	0	111,398	871,762
76,686	100	75,000	0	0	(111,398)	(355,064)
15,838	0	0	0	0	54,427	306,098
15,838	0	0	0	0	54,427	306,098
92,524	100	75,000	0	0	(56,971)	(48,966)
(60,437)	0	0	313	4,198	0	193,937
\$32,087	\$100	\$75,000	\$313	\$4,198	(\$56,971)	\$144,971

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$2,620,760	\$2,620,760	\$2,756,411	\$135,651
Sales Tax	6,300,000	6,300,000	7,792,405	1,492,405
Intergovernmental	1,953,908	1,953,908	2,381,539	427,631
Charges for Services	2,013,479	2,090,229	2,706,047	615,818
Licenses and Permit	2,500	2,500	4,580	2,080
Fines and Forfeitures	61,100	61,100	65,603	4,503
Interest	565,100	565,100	354,604	(210,496)
Other	793,155	793,155	915,279	122,124
<i>Total Revenues</i>	<u>14,310,002</u>	<u>14,386,752</u>	<u>16,976,468</u>	<u>2,589,716</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salaries and Wages	446,013	484,876	484,876	0
Fringe Benefits	170,231	179,393	178,011	1,382
Contractual Services	90,600	60,300	57,838	2,462
Supplies and Material	13,000	13,000	9,596	3,404
Other	414,740	414,740	403,419	11,321
Total Board of County Commissioners	<u>1,134,584</u>	<u>1,152,309</u>	<u>1,133,740</u>	<u>18,569</u>
County Auditor				
Salaries and Wages	340,024	340,075	340,075	0
Fringe Benefits	145,675	152,660	152,422	238
Supplies and Material	10,000	12,874	6,103	6,771
Other	23,000	19,614	18,353	1,261
Total County Auditor	<u>518,699</u>	<u>525,223</u>	<u>516,953</u>	<u>8,270</u>
Treasurer				
Salaries and Wages	196,458	200,603	196,865	3,738
Fringe Benefits	97,998	99,803	98,950	853
Contractual Services	17,500	13,500	10,996	2,504
Supplies and Material	3,000	9,000	8,353	647
Capital Outlay and Equipment	4,500	1,700	1,403	297
Other	26,000	26,800	24,822	1,978
Total Treasurer	<u>345,456</u>	<u>351,406</u>	<u>341,389</u>	<u>10,017</u>
Prosecuting Attorney				
Salaries and Wages	996,603	1,013,603	1,012,983	620
Fringe Benefits	507,068	490,068	470,287	19,781
Supplies and Material	14,500	14,500	14,275	225
Other	116,749	116,749	113,396	3,353
Total Prosecuting Attorney	<u>1,634,920</u>	<u>1,634,920</u>	<u>1,610,941</u>	<u>23,979</u>
Board of Revisions				
Supplies and Material	500	500	486	14
Other	0	8,000	126	7,874
Total Board of Revisions	<u>500</u>	<u>8,500</u>	<u>612</u>	<u>7,888</u>

(Continued)

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Expenditures (continued)</b>				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Examination	82,000	82,000	79,588	2,412
Total Bureau of Inspection	82,000	82,000	79,588	2,412
Settlement Fees				
Other Expenses	73,000	73,000	53,495	19,505
Total Settlement Fees	73,000	73,000	53,495	19,505
County Planning Commission				
Other Expenses	5,400	5,400	0	5,400
Total County Planning Commission	5,400	5,400	0	5,400
Data Processing				
Salaries and Wages	61,240	64,620	62,760	1,860
Fringe Benefits	26,075	28,778	28,714	64
Contractual Services	59,000	61,300	45,576	15,724
Supplies and Material	8,500	12,492	9,817	2,675
Capital Outlay and Equipment	10,000	5,667	0	5,667
Other	2,500	2,500	0	2,500
Total Data Processing	167,315	175,357	146,867	28,490
Board of Elections				
Salaries and Wages	372,617	421,875	421,581	294
Fringe Benefits	195,048	172,585	171,944	641
Contractual Services	115,500	146,789	146,789	0
Supplies and Material	25,000	29,615	29,542	73
Capital Outlay and Equipment	10,000	8,866	8,866	0
Other	94,000	88,353	88,350	3
Total Board of Elections	812,165	868,083	867,072	1,011
Recorder				
General Office				
Salaries and Wages	165,861	167,941	166,736	1,205
Fringe Benefits	146,725	146,847	98,757	48,090
Contractual Services	85,000	95,372	36,929	58,443
Supplies and Material	1,600	4,220	4,108	112
Other	6,084	6,084	3,663	2,421
Total General Office	405,270	420,464	310,193	110,271
Microfilm				
Salaries and Wages	35,000	33,290	33,290	0
Fringe Benefits	30,871	30,967	30,647	320
Contractual Services	3,500	3,500	2,901	599
Supplies and Material	1,000	534	0	534
Total Microfilm	70,371	68,291	66,838	1,453
Total Recorder	475,641	488,755	377,031	111,724

(Continued)

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures (continued)</b>				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	20,000	32,327	32,005	322
Supplies and Material	2,700	5,273	4,929	344
Capital Outlay and Equipment	12,500	14,000	0	14,000
Other	200	100	100	0
Total Records Center	35,400	51,700	37,034	14,666
County Commissioners - Other				
Contractual Services	160,000	196,300	188,514	7,786
Total County Commissioners - Other	160,000	196,300	188,514	7,786
Building and Grounds				
Salaries and Wages	240,000	240,000	238,960	1,040
Fringe Benefits	157,960	158,385	157,994	391
Contractual Services	533,000	585,700	575,506	10,194
Supplies and Material	72,000	72,000	71,742	258
Capital Outlay and Equipment	50,000	0	0	0
Other	44,000	31,000	12,470	18,530
Total Building and Grounds	1,096,960	1,087,085	1,056,672	30,413
Fringe-Insurances				
Fringe Benefits	1,812,854	1,797,601	261,514	1,536,087
Other	7,000	7,000	2,647	4,353
Total Fringe-Insurances	1,819,854	1,804,601	264,161	1,540,440
Unanticipated Emergencies				
Other	300,000	215,644	215,417	227
Total Unanticipated Emergencies	300,000	215,644	215,417	227
Total General Government - Legislative and Executive	8,661,894	8,720,283	6,889,486	1,830,797
General Government - Judicial				
Common Pleas Court				
Salaries and Wages	455,220	464,795	448,122	16,673
Fringe Benefits	275,068	282,654	256,395	26,259
Contractual Services	126,200	126,200	98,694	27,506
Supplies and Material	6,000	6,000	5,338	662
Capital Outlay and Equipment	8,000	8,000	8,000	0
Other	8,500	8,500	8,237	263
Total Common Pleas Court	878,988	896,149	824,786	71,363

(Continued)

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures (continued)</b>				
General Government - Judicial (continued)				
Juvenile Court				
Salaries and Wages	465,000	465,000	457,092	7,908
Fringe Benefits	288,382	297,222	283,914	13,308
Contractual Services	3,900	3,900	2,821	1,079
Supplies and Material	7,000	7,000	6,828	172
Other	95,000	95,000	72,357	22,643
<b>Total Juvenile Court</b>	<b>859,282</b>	<b>868,122</b>	<b>823,012</b>	<b>45,110</b>
Probate Court				
Salaries and Wages	139,376	139,376	119,148	20,228
Fringe Benefits	77,075	68,375	59,569	8,806
Contractual Services	2,100	2,100	135	1,965
Supplies and Material	3,200	3,200	3,034	166
Other	30,600	30,600	21,034	9,566
<b>Total Probate Court</b>	<b>252,351</b>	<b>243,651</b>	<b>202,920</b>	<b>40,731</b>
Clerk of Courts				
Salaries and Wages	361,625	365,151	359,922	5,229
Fringe Benefits	195,717	196,225	188,974	7,251
Supplies and Material	17,500	17,500	15,084	2,416
Other	18,200	26,700	24,261	2,439
<b>Total Clerk of Courts</b>	<b>593,042</b>	<b>605,576</b>	<b>588,241</b>	<b>17,335</b>
Municipal Court				
Salaries and Wages	95,300	95,300	69,097	26,203
Fringe Benefits	14,724	14,724	10,668	4,056
Contractual Services	107,000	116,000	101,309	14,691
<b>Total Municipal Court</b>	<b>217,024</b>	<b>226,024</b>	<b>181,074</b>	<b>44,950</b>
County Commissioners - Other				
Contractual Services	435,000	471,525	181,627	289,898
<b>Total County Commissioners - Other</b>	<b>435,000</b>	<b>471,525</b>	<b>181,627</b>	<b>289,898</b>
<b>Total General Government - Judicial</b>	<b>3,235,687</b>	<b>3,311,047</b>	<b>2,801,660</b>	<b>509,387</b>
Public Safety				
Coroner				
Salaries and Wages	89,172	89,172	89,172	0
Fringe Benefits	14,280	14,285	14,285	0
Contractual Services	90,000	98,000	91,372	6,628
Supplies and Material	1,500	1,494	983	511
Other	1,000	1,000	854	146
<b>Total Coroner</b>	<b>195,952</b>	<b>203,951</b>	<b>196,666</b>	<b>7,285</b>

(Continued)

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures (continued)</b>				
<b>Public Safety (continued)</b>				
Sheriff				
Salaries and Wages	2,270,238	2,370,956	2,244,135	126,821
Fringe Benefits	1,138,258	1,139,926	1,007,677	132,249
Contractual Services	136,450	156,879	152,898	3,981
Supplies and Material	175,450	166,163	162,715	3,448
Capital Outlay and Equipment	23,000	25,448	25,275	173
Other	88,778	81,617	76,970	4,647
<b>Total Sheriff</b>	<b>3,832,174</b>	<b>3,940,989</b>	<b>3,669,670</b>	<b>271,319</b>
County Commissioners - Other				
Contractual Services	1,650,000	1,530,752	1,518,368	12,384
Capital Outlay and Equipment	330,558	293,509	293,509	0
<b>Total County Commissioners - Other</b>	<b>1,980,558</b>	<b>1,824,261</b>	<b>1,811,877</b>	<b>12,384</b>
<b>Total Public Safety</b>	<b>6,008,684</b>	<b>5,969,201</b>	<b>5,678,213</b>	<b>290,988</b>
<b>Public Works</b>				
County Planner				
Other	137,000	175,618	156,309	19,309
<b>Total County Planner</b>	<b>137,000</b>	<b>175,618</b>	<b>156,309</b>	<b>19,309</b>
<b>Total Public Works</b>	<b>137,000</b>	<b>175,618</b>	<b>156,309</b>	<b>19,309</b>
<b>Health</b>				
County Commissioners - Other				
Other	123,395	123,395	5,022	118,373
<b>Total County Commissioners - Other</b>	<b>123,395</b>	<b>123,395</b>	<b>5,022</b>	<b>118,373</b>
Vital Statistics				
Other	1,000	1,000	844	156
<b>Total Vital Statistics</b>	<b>1,000</b>	<b>1,000</b>	<b>844</b>	<b>156</b>
Agriculture				
Other	260,327	260,327	260,327	0
<b>Total Agriculture</b>	<b>260,327</b>	<b>260,327</b>	<b>260,327</b>	<b>0</b>
<b>Total Health</b>	<b>384,722</b>	<b>384,722</b>	<b>266,193</b>	<b>118,529</b>

(Continued)



**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures (continued)</b>				
Human Services				
Soldier Relief				
Salaries and Wages	183,982	170,982	169,375	1,607
Fringe Benefits	82,726	77,459	77,176	283
Supplies and Material	4,500	0	4,500	(4,500)
Capital Outlay and Equipment	9,000	7,726	7,726	0
Other	<u>324,262</u>	<u>360,488</u>	<u>360,262</u>	<u>226</u>
Total Soldier Relief	<u>604,470</u>	<u>616,655</u>	<u>619,039</u>	<u>(2,384)</u>
Memorial Day Expense				
Supplies and Material	<u>33,000</u>	<u>33,000</u>	<u>18,428</u>	<u>14,572</u>
Total Memorial Day Expense	<u>33,000</u>	<u>33,000</u>	<u>18,428</u>	<u>14,572</u>
Total Human Services	<u>637,470</u>	<u>649,655</u>	<u>637,467</u>	<u>12,188</u>
Debt Service:				
Principal Retirement	243,067	243,067	243,067	0
Interest and Fiscal Charges	<u>98,606</u>	<u>98,606</u>	<u>98,606</u>	<u>0</u>
Total Debt Service	<u>341,673</u>	<u>341,673</u>	<u>341,673</u>	<u>0</u>
<i>Total Expenditures</i>	<u>19,407,130</u>	<u>19,552,199</u>	<u>16,771,001</u>	<u>2,781,198</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,097,128)</u>	<u>(5,165,447)</u>	<u>205,467</u>	<u>5,370,914</u>
<b>Other Financing Sources (Uses)</b>				
Advances - In	291,395	291,395	328,286	36,891
Advances Out	(68,121)	(68,121)	(68,121)	0
Transfers - Out	<u>(781,805)</u>	<u>(795,498)</u>	<u>(795,032)</u>	<u>466</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(558,531)</u>	<u>(572,224)</u>	<u>(534,867)</u>	<u>37,357</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,655,659)	(5,737,671)	(329,400)	5,408,271
Fund Balances at Beginning of Year, Restated	5,655,657	5,655,657	5,655,657	0
Prior Year Encumbrances Appropriated	<u>119,528</u>	<u>119,528</u>	<u>119,528</u>	<u>0</u>
Fund Balances at End of Year	<u>\$119,526</u>	<u>\$37,514</u>	<u>\$5,445,785</u>	<u>\$5,408,271</u>

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Job and Family Services Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$10,003,000	\$10,003,000	\$8,744,325	(\$1,258,675)
Other	350,530	350,530	190,842	(159,688)
<i>Total Revenue</i>	<u>10,353,530</u>	<u>10,353,530</u>	<u>8,935,167</u>	<u>(1,418,363)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Administration				
Salaries and Wages	3,717,477	3,717,477	3,452,720	264,757
Fringe Benefits	2,690,091	2,690,091	2,361,352	328,739
Contractual Services	550,000	540,000	530,990	9,010
Supplies and Material	75,000	85,000	82,036	2,964
Capital Outlay and Equipment	73,112	58,112	54,989	3,123
Other	1,191,500	1,436,500	1,280,355	156,145
Total Administration	<u>8,297,180</u>	<u>8,527,180</u>	<u>7,762,442</u>	<u>764,738</u>
Social Services				
Contractual Services	1,925,000	2,195,000	1,941,126	253,874
Other	25,000	25,000	16,703	8,297
Total Social Services	<u>1,950,000</u>	<u>2,220,000</u>	<u>1,957,829</u>	<u>262,171</u>
<i>Total Expenditures</i>	<u>10,247,180</u>	<u>10,747,180</u>	<u>9,720,271</u>	<u>1,026,909</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>106,350</u>	<u>(393,650)</u>	<u>(785,104)</u>	<u>(391,454)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	82,000	82,000	19,184	(62,816)
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(87,640)</u>	<u>(87,640)</u>	<u>(150,456)</u>	<u>(62,816)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	18,710	(481,290)	(935,560)	(454,270)
Fund Balances (Deficit) at Beginning of Year	1,026,626	1,026,626	1,026,626	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$1,045,336</u>	<u>\$545,336</u>	<u>\$91,066</u>	<u>(\$454,270)</u>

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Road (MVG) Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$5,708,726	\$5,708,726	\$6,509,494	\$800,768
Fines and Forfeitures	30,600	30,600	37,459	6,859
Interest	33,741	33,741	16,573	(17,168)
Other	0	699,331	768,948	69,617
<i>Total Revenues</i>	<u>5,773,067</u>	<u>6,472,398</u>	<u>7,332,474</u>	<u>860,076</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
County Engineer				
Salaries and Wages	1,584,910	1,584,250	1,545,114	39,136
Fringe Benefits	888,903	889,563	861,199	28,364
Contractual Services	1,192,900	2,936,719	2,933,576	3,143
Supplies and Material	326,500	307,500	265,245	42,255
Capital Outlay and Equipment	30,000	52,500	49,711	2,789
Other	136,500	136,500	107,746	28,754
Total County Engineer	<u>4,159,713</u>	<u>5,907,032</u>	<u>5,762,591</u>	<u>144,441</u>
Road				
Contractual Services	20,000	20,000	8,604	11,396
Supplies and Material	775,000	1,363,500	1,316,717	46,783
Capital Outlay and Equipment	165,000	295,000	290,319	4,681
Other	235,000	345,000	321,783	23,217
Total Road	<u>1,195,000</u>	<u>2,023,500</u>	<u>1,937,423</u>	<u>86,077</u>
Debt Service:				
Principal Retirements	29,263	29,263	28,518	745
<i>Total Expenditures</i>	<u>5,383,976</u>	<u>7,959,795</u>	<u>7,728,532</u>	<u>231,263</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>389,091</u>	<u>(1,487,397)</u>	<u>(396,058)</u>	<u>1,091,339</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	71,488	71,488	0
Transfers Out	(353,091)	(353,091)	(353,091)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(353,091)</u>	<u>(281,603)</u>	<u>(281,603)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	36,000	(1,769,000)	(677,661)	1,091,339
Fund Balances at Beginning of Year	2,003,351	2,003,351	2,003,351	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$2,039,351</u>	<u>\$234,351</u>	<u>\$1,325,690</u>	<u>\$1,091,339</u>

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Children Services Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$4,716,989	\$4,716,989	\$5,673,083	\$956,094
Intergovernmental	5,237,030	5,237,030	5,329,546	92,516
Charges for Services	104,000	104,000	61,834	(42,166)
Other	125,000	125,000	98,742	(26,258)
<i>Total Revenues</i>	<u>10,183,019</u>	<u>10,183,019</u>	<u>11,163,205</u>	<u>980,186</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salaries and Wages	3,481,100	3,484,100	3,402,887	81,213
Fringe Benefits	1,948,089	1,967,389	1,616,230	351,159
Contractual Services	3,109,500	3,163,484	2,701,756	461,728
Supplies and Material	37,741	39,901	37,693	2,208
Capital Outlay and Equipment	295,622	249,342	192,799	56,543
Other	1,231,600	1,251,036	1,055,245	195,791
<i>Total Expenditures</i>	<u>10,103,652</u>	<u>10,155,252</u>	<u>9,006,610</u>	<u>1,148,642</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	79,367	27,767	2,156,595	2,128,828
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>23,421</u>	<u>23,421</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>23,421</u>	<u>23,421</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	79,367	27,767	2,180,016	2,152,249
Fund Balances at Beginning of Year	5,049,030	5,049,030	5,049,030	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$5,128,397</u>	<u>\$5,076,797</u>	<u>\$7,229,046</u>	<u>\$2,152,249</u>

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*ACBDD (Beacon School) Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$7,053,854	\$7,053,854	\$7,447,741	\$393,887
Intergovernmental	2,425,026	2,425,026	3,480,956	1,055,930
Charges for Services	0	0	1,626	1,626
Other	551,000	551,000	93,982	(457,018)
<i>Total Revenues</i>	<u>10,029,880</u>	<u>10,029,880</u>	<u>11,024,305</u>	<u>994,425</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salaries and Wages	3,964,139	3,991,139	3,987,694	3,445
Fringe Benefits	2,240,831	2,293,731	2,143,613	150,118
Contractual Services	1,160,000	1,226,000	1,011,687	214,313
Supplies and Material	130,000	150,000	134,525	15,475
Capital Outlay and Equipment	30,000	30,000	24,413	5,587
Other	2,534,642	2,576,142	2,348,253	227,889
<i>Total Expenditures</i>	<u>10,059,612</u>	<u>10,267,012</u>	<u>9,650,185</u>	<u>616,827</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(29,732)</u>	<u>(237,132)</u>	<u>1,374,120</u>	<u>1,611,252</u>
<b>Other Financing Uses</b>				
Transfers Out	0	(1,727,380)	(1,727,380)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,727,380)</u>	<u>(1,727,380)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(29,732)</u>	<u>(1,964,512)</u>	<u>(353,260)</u>	<u>1,611,252</u>
Fund Balances at Beginning of Year	5,119,048	5,119,048	5,119,048	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$5,089,316</u>	<u>\$3,154,536</u>	<u>\$4,765,788</u>	<u>\$1,611,252</u>

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Ambulance Service Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$2,562,007	\$2,562,007	\$2,737,791	\$175,784
Intergovernmental	156,900	156,900	160,247	3,347
Charges for Services	1,620,000	1,620,000	1,828,411	208,411
Other	0	0	27,602	27,602
<i>Total Revenues</i>	<u>4,338,907</u>	<u>4,338,907</u>	<u>4,754,051</u>	<u>415,144</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>Health</i>				
Salaries and Wages	2,834,231	2,752,994	2,686,842	66,152
Fringe Benefits	1,180,958	1,205,194	1,176,675	28,519
Contractual Services	534,630	365,207	357,716	7,491
Supplies and Material	213,000	225,929	210,254	15,675
Capital Outlay and Equipment	207,000	353,582	347,829	5,753
Other	203,000	207,874	169,471	38,403
<i>Total Health</i>	<u>5,172,819</u>	<u>5,110,780</u>	<u>4,948,787</u>	<u>161,993</u>
<i>Debt Service:</i>				
Interest and Fiscal Charges	0	56,109	56,109	0
<i>Total Debt Service</i>	<u>0</u>	<u>56,109</u>	<u>56,109</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,172,819</u>	<u>5,166,889</u>	<u>5,004,896</u>	<u>161,993</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(833,912)	(827,982)	(250,845)	577,137
<b>Other Financing Sources</b>				
Advances Out	0	(175,000)	(175,000)	0
Transfers In	0	0	36,771	36,771
<i>Total Other Financing Sources</i>	<u>0</u>	<u>(175,000)</u>	<u>(138,229)</u>	<u>36,771</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(833,912)	(1,002,982)	(389,074)	613,908
Fund Balances at Beginning of Year	1,588,486	1,588,486	1,588,486	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
Fund Balances at End of Year	<u>\$755,574</u>	<u>\$586,504</u>	<u>\$1,200,412</u>	<u>\$613,908</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*American Rescue Plan*  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$6,344,502	\$6,344,502	\$0
Other	0	0	21,425	21,425
<i>Total Revenues</i>	0	6,344,502	6,365,927	21,425
<b>Expenditures</b>				
<i>Current:</i>				
General Government				
Contractual Services	0	6,344,502	0	6,344,502
<i>Total Expenditures</i>	0	6,344,502	0	6,344,502
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	6,365,927	6,365,927
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>\$6,365,927</u>	<u>\$6,365,927</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$5,000	\$5,000	\$0	(\$5,000)
Charges for Services	21,500	21,500	15,183	(6,317)
Licenses and Permits	130,000	130,000	177,211	47,211
Fines and Forfeitures	22,000	22,000	10,375	(11,625)
Other	19,150	19,150	17,016	(2,134)
<i>Total Revenues</i>	<u>197,650</u>	<u>197,650</u>	<u>219,785</u>	<u>22,135</u>
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Salary and Wages	113,330	113,330	107,253	6,077
Fringe Benefits	67,420	67,420	58,094	9,326
Supplies and Materials	14,000	14,000	5,277	8,723
Capital Outlay and Equipment	427	427	427	0
Other	35,000	114,843	109,339	5,504
<i>Total Health</i>	<u>230,177</u>	<u>310,020</u>	<u>280,390</u>	<u>29,630</u>
<i>Total Expenditures</i>	<u>230,177</u>	<u>310,020</u>	<u>280,390</u>	<u>29,630</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(32,527)</u>	<u>(112,370)</u>	<u>(60,605)</u>	<u>51,765</u>
<b>Other Financing Uses</b>				
Transfers Out	(68,843)	0	0	0
<i>Total Other Financing Uses</i>	<u>(68,843)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(101,370)</u>	<u>(112,370)</u>	<u>(60,605)</u>	<u>51,765</u>
Fund Balances (Deficit) at Beginning of Year	183,855	183,855	183,855	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>\$82,485</u></u>	<u><u>\$71,485</u></u>	<u><u>\$123,250</u></u>	<u><u>\$51,765</u></u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*County Donations Fund*  
*For the Year Ended December 31, 2021*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Senior Citizens Levy Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$807,300	\$812,719	\$846,358	\$33,639
Intergovernmental	78,000	78,000	78,543	543
<i>Total Revenues</i>	885,300	890,719	924,901	34,182
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Senior Citizens				
Capital Outlay and Equipment	1,521	1,521	1,521	0
Other	612,500	612,500	459,854	152,646
<i>Total Senior Citizens</i>	614,021	614,021	461,375	152,646
Meals on Wheels				
Contractual Services	250,000	303,238	303,238	0
Other	6,300	4,505	4,505	0
<i>Total Meals on Wheels</i>	256,300	307,743	307,743	0
<i>Total Expenditures</i>	870,321	921,764	769,118	152,646
<i>Excess of Revenues Over (Under) Expenditures</i>	14,979	(31,045)	155,783	186,828
Fund Balances (Deficit) at Beginning of Year	161,229	161,229	161,229	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$176,208</u>	<u>\$130,184</u>	<u>\$317,012</u>	<u>\$186,828</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Bikeway Maintenance Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	<u>0</u>	<u>2,451</u>	<u>2,005</u>	<u>446</u>
Total Legislative and Executive	<u>0</u>	<u>2,451</u>	<u>2,005</u>	<u>446</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(2,451)</u>	<u>(2,005)</u>	<u>(446)</u>
Fund Balances (Deficit) at Beginning of Year	<u>6,574</u>	<u>6,574</u>	<u>6,574</u>	<u>0</u>
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>\$6,574</u></u>	<u><u>\$4,123</u></u>	<u><u>\$4,569</u></u>	<u><u>(\$446)</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Insurance Reimbursements Fund*  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$0	\$38,550	\$58,785	\$20,235
<i>Total Revenues</i>	0	38,550	58,785	20,235
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	45,972	39,891	6,081
<i>Total Expenditures</i>	0	45,972	39,891	6,081
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(7,422)	18,894	26,316
Fund Balances (Deficit) at Beginning of Year	7,423	7,423	7,423	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,423</u>	<u>\$1</u>	<u>\$26,317</u>	<u>\$26,316</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
CD Revolving Loan Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$0	\$0	\$61	\$61
<i>Total Revenues</i>	0	0	61	61
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	61	61
Fund Balances (Deficit) at Beginning of Year	2,800	2,800	2,800	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,800</u>	<u>\$2,800</u>	<u>\$2,861</u>	<u>\$61</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*HSTS Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$0	\$150,000	\$86,715	(\$63,285)
<i>Total Revenues</i>	0	150,000	86,715	(63,285)
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Contract Services	19,130	169,130	105,845	63,285
Total Health	19,130	169,130	105,845	63,285
<i>Total Expenditures</i>	19,130	169,130	105,845	63,285
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,130)	(19,130)	(19,130)	0
Fund Balances (Deficit) at Beginning of Year	19,130	19,130	19,130	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Litter Control Fund*  
*For the Year Ended December 31, 2021*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Health Ohio Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	16,850	16,850	16,850	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$16,850</u></u>	<u><u>\$16,850</u></u>	<u><u>\$16,850</u></u>	<u><u>\$0</u></u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
State License Spay and Neuter Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$4,000	\$4,000	\$0	(\$4,000)
<i>Total Revenues</i>	4,000	4,000	0	(4,000)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,000	4,000	0	(4,000)
Fund Balances (Deficit) at Beginning of Year	13,596	13,596	13,596	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>\$17,596</u>	<u>\$17,596</u>	<u>\$13,596</u>	<u>(\$4,000)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Coronavirus Relief Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	0	367	367	0
<i>Total Revenues</i>	0	367	367	0
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Contractual Services	0	367	367	0
<i>Total Expenditures</i>	0	367	367	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
Carbon Fee  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$3,240	\$3,240
<i>Total Revenues</i>	0	0	3,240	3,240
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	3,240	3,240
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>\$3,240</u>	<u>\$3,240</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$832,100	\$832,100	\$569,125	(\$262,975)
<i>Total Revenues</i>	832,100	832,100	569,125	(262,975)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	290,000	290,000	200,966	89,034
Fringe Benefits	143,191	143,191	87,635	55,556
Contractual Services	436,000	436,000	344,015	91,985
Supplies and Materials	5,000	5,000	432	4,568
Capital Outlay and Equipment	11,500	11,500	1,446	10,054
Other	15,000	15,000	5,070	9,930
<i>Total Expenditures</i>	900,691	900,691	639,564	261,127
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,591)	(68,591)	(70,439)	(1,848)
Fund Balances (Deficit) at Beginning of Year	1,207,834	1,207,834	1,207,834	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,139,243</u>	<u>\$1,139,243</u>	<u>\$1,137,395</u>	<u>(\$1,848)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*GIS Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$84,521	\$84,521	\$93,500	\$8,979
Other	700	700	495	(205)
<i>Total Revenues</i>	85,221	85,221	93,995	8,774
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Salary and Wages	64,000	64,000	39,377	24,623
Fringe Benefits	17,245	17,245	9,273	7,972
Contractual Services	12,000	12,000	10,800	1,200
Supplies and Materials	500	500	0	500
Capital Outlay and Equipment	200	200	177	23
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	95,945	95,945	59,627	36,318
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,724)	(10,724)	34,368	45,092
Fund Balances (Deficit) at Beginning of Year	10,946	10,946	10,946	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$222	\$222	\$45,314	\$45,092

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Remote Ballot Marking Grant Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	7,559	7,559	7,559	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>\$7,559</u></u>	<u><u>\$7,559</u></u>	<u><u>\$7,559</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Election Security Grant Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$300	\$300	\$0
Interest	0	0	94	94
<i>Total Revenues</i>	0	300	394	94
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	22,659	18,450	4,209
<i>Total Expenditures</i>	0	22,659	18,450	4,209
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(22,359)	(18,056)	4,303
Fund Balances (Deficit) at Beginning of Year	22,659	22,659	22,659	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$22,659</u>	<u>\$300</u>	<u>\$4,603</u>	<u>\$4,303</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*DRETAC Prosecutor Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$72,200	\$72,200	\$69,844	(\$2,356)
Other	0	0	103	103
<i>Total Revenues</i>	72,200	72,200	69,947	(2,253)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	69,000	69,000	64,640	4,360
Fringe Benefits	11,795	11,795	10,535	1,260
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	2,000	2,000	0	2,000
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	88,795	88,795	75,175	13,620
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,595)	(16,595)	(5,228)	11,367
Fund Balances (Deficit) at Beginning of Year	34,403	34,403	34,403	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,808</u>	<u>\$17,808</u>	<u>\$29,175</u>	<u>\$11,367</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
Mandatory Drug Fines Fund  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$179	\$179
<i>Total Revenues</i>	0	0	179	179
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	179	179
Fund Balances (Deficit) at Beginning of Year	4,005	4,005	4,005	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,005</u>	<u>\$4,005</u>	<u>\$4,184</u>	<u>\$179</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Diversions - Prosecuting Attorney Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$200,000	\$200,000	\$202,429	\$2,429
Charges for Services	89,000	89,000	73,779	(15,221)
<i>Total Revenues</i>	289,000	289,000	276,208	(12,792)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	245,000	245,000	221,541	23,459
Fringe Benefits	44,013	44,013	39,907	4,106
Supplies and Materials	850	850	0	850
Other	5,000	5,000	73	4,927
<i>Total Expenditures</i>	294,863	294,863	261,521	33,342
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,863)	(5,863)	14,687	20,550
Fund Balances (Deficit) at Beginning of Year	114,539	114,539	114,539	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$108,676</u>	<u>\$108,676</u>	<u>\$129,226</u>	<u>\$20,550</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*OCJS Prosecutor Fund*  
*For the Year Ended December 31, 2021*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*LETf - Prosecuting Attorney Fund*  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$10,000	\$10,000	\$5,798	(\$4,202)
<i>Total Revenues</i>	10,000	10,000	5,798	(4,202)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	12,000	19,129	16,828	2,301
<i>Total Expenditures</i>	12,000	19,129	16,828	2,301
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,000)	(9,129)	(11,030)	(1,901)
Fund Balances (Deficit) at Beginning of Year	42,131	42,131	42,131	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40,131</u>	<u>\$33,002</u>	<u>\$31,101</u>	<u>(\$1,901)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*ARRA VAWA Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<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	2,865	2,865	2,865	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>\$2,865</u></u>	<u><u>\$2,865</u></u>	<u><u>\$2,865</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Athens County Empowerment Program Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$62,000	\$77,496	\$77,500	\$4
<i>Total Revenues</i>	62,000	77,496	77,500	4
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	62,000	79,278	79,278	0
<i>Total Expenditures</i>	62,000	79,278	79,278	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,782)	(1,778)	4
Fund Balances (Deficit) at Beginning of Year	1,782	1,782	1,782	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,782</u>	<u>\$0</u>	<u>\$4</u>	<u>\$4</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*JAG Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$18,749	\$18,749	\$13,556	(\$5,193)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	18,749	18,749	13,556	5,193
Total Public Safety	18,749	18,749	13,556	5,193
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	23	23	23	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$23</u>	<u>\$23</u>	<u>\$23</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*JAG-III 2011 Grant Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	11	11	11	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$11</u></u>	<u><u>\$11</u></u>	<u><u>\$11</u></u>	<u><u>\$0</u></u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Victims Assistance Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$160,063	\$160,063	\$148,581	(\$11,482)
<i>Total Revenues</i>	160,063	160,063	148,581	(11,482)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	43,914	43,914	43,265	649
Fringe Benefits	7,056	7,056	6,937	119
Contractual Services	123,047	131,543	122,599	8,944
<i>Total Expenditures</i>	174,017	182,513	172,801	9,712
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,954)	(22,450)	(24,220)	(1,770)
<b>Other Financing Sources</b>				
Transfers In	22,983	22,983	22,984	1
<i>Total Other Financing Sources</i>	22,983	22,983	22,984	1
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	9,029	533	(1,236)	(1,769)
Fund Balances (Deficit) at Beginning of Year	28,659	28,659	28,659	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$37,688	\$29,192	\$27,423	(\$1,769)

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*PIIG - ODRC Grant Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	5	5	5	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>\$5</u></u>	<u><u>\$5</u></u>	<u><u>\$5</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*JRIG - DRC Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$100,020	\$100,020	\$106,014	\$5,994
<i>Total Revenues</i>	<u>100,020</u>	<u>100,020</u>	<u>106,014</u>	<u>5,994</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	100,020	110,735	109,595	1,140
<i>Total Expenditures</i>	<u>100,020</u>	<u>110,735</u>	<u>109,595</u>	<u>1,140</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(10,715)	(3,581)	7,134
Fund Balances (Deficit) at Beginning of Year	31,050	31,050	31,050	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$31,050</u>	<u>\$20,335</u>	<u>\$27,469</u>	<u>\$7,134</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*T-Cap Athens County Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$99,219	\$99,219	\$162,892	\$63,673
Other	0	0	2,700	2,700
<i>Total Revenues</i>	99,219	99,219	165,592	66,373
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	4,882	4,882	4,451	431
Fringe Benefits	754	754	685	69
Contractual Services	151,723	161,990	56,759	105,231
Other	10,000	10,000	9,327	673
<i>Total Expenditures</i>	167,359	177,626	71,222	106,404
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,140)	(78,407)	94,370	172,777
Fund Balances (Deficit) at Beginning of Year	100,292	100,292	100,292	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$32,152	\$21,885	\$194,662	\$172,777

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*DRETAC Treasurer Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$76,900	\$76,900	\$69,844	(\$7,056)
Other	0	0	7,027	7,027
<i>Total Revenues</i>	76,900	76,900	76,871	(29)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	45,000	45,000	44,068	932
Fringe Benefits	31,760	33,983	33,634	349
Supplies and Materials	2,000	2,000	90	1,910
Capital Outlay and Equipment	950	2,950	1,328	1,622
Other	19,500	15,277	5,804	9,473
<i>Total Expenditures</i>	99,210	99,210	84,924	14,286
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,310)	(22,310)	(8,053)	14,257
Fund Balances (Deficit) at Beginning of Year	91,155	91,155	91,155	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$68,845</u>	<u>\$68,845</u>	<u>\$83,102</u>	<u>\$14,257</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Treasurer's Prepayment Interest Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$0	\$0	\$2,080	2,080
<i>Total Revenues</i>	0	0	2,080	2,080
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	2,080	2,080
Fund Balances (Deficit) at Beginning of Year	10,811	10,811	10,811	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,811</u>	<u>\$10,811</u>	<u>\$12,891</u>	<u>\$2,080</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Tax Lien Administration Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$18,370	\$8,370
<i>Total Revenues</i>	10,000	10,000	18,370	8,370
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Contractual Services	35,000	35,000	11,752	23,248
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	5,000	5,000	3,393	1,607
<i>Total Expenditures</i>	42,000	42,000	15,145	26,855
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,000)	(32,000)	3,225	35,225
Fund Balances (Deficit) at Beginning of Year	89,548	89,548	89,548	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$57,548</u>	<u>\$57,548</u>	<u>\$92,773</u>	<u>\$35,225</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*BCI Fingerprint Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$23,000	\$23,000	\$21,448	(\$1,552)
<i>Total Revenues</i>	23,000	23,000	21,448	(1,552)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	0	2,000	0	2,000
Fringe Benefits	0	309	0	309
Other	20,000	20,000	16,868	3,132
<i>Total Expenditures</i>	20,000	22,309	16,868	5,441
<i>Excess of Revenues Over (Under) Expenditures</i>	3,000	691	4,580	3,889
Fund Balances (Deficit) at Beginning of Year	30,653	30,653	30,653	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$33,653	\$31,344	\$35,233	\$3,889



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Concealed Carry Weapons Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$40,000	\$40,000	\$37,294	(\$2,706)
Other	0	0	5,819	5,819
<i>Total Revenues</i>	40,000	40,000	43,113	3,113
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	20,000	24,487	24,487	0
Fringe Benefits	4,719	5,184	5,090	94
Contractual Services	16,000	16,333	16,333	0
Supplies and Materials	1,500	1,500	1,424	76
<i>Total Expenditures</i>	42,219	47,504	47,334	170
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,219)	(7,504)	(4,221)	3,283
Fund Balances (Deficit) at Beginning of Year	35,865	35,865	35,865	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$33,646</u>	<u>\$28,361</u>	<u>\$31,644</u>	<u>\$3,283</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Sheriff's Grant Project Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$190,000	\$190,000	\$230,906	\$40,906
<i>Total Revenues</i>	190,000	190,000	230,906	40,906
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	160,000	160,000	114,220	45,780
Fringe Benefits	32,806	32,806	22,972	9,834
Supplies and Materials	8,000	13,000	9,606	3,394
<i>Total Expenditures</i>	200,806	205,806	146,798	59,008
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,806)	(15,806)	84,108	99,914
Fund Balances (Deficit) at Beginning of Year	58,305	58,305	58,305	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$47,499</u>	<u>\$42,499</u>	<u>\$142,413</u>	<u>\$99,914</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*D. U. I. Enforcement and Education Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$25	25
<i>Total Revenues</i>	0	0	25	25
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	25	25
Fund Balances (Deficit) at Beginning of Year	2,696	2,696	2,696	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,696</u>	<u>\$2,696</u>	<u>\$2,721</u>	<u>\$25</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Project Lifesaver Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$2,500	\$2,500	\$3,000	\$500
<i>Total Revenues</i>	2,500	2,500	3,000	500
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	1,000	1,000	0	1,000
<i>Total Expenditures</i>	2,000	2,000	0	2,000
<i>Excess of Revenues Over (Under) Expenditures</i>	500	500	3,000	2,500
Fund Balances (Deficit) at Beginning of Year	5,320	5,320	5,320	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,820</u>	<u>\$5,820</u>	<u>\$8,320</u>	<u>\$2,500</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Canine Donations Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	913	913	913	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$913</u></u>	<u><u>\$913</u></u>	<u><u>\$913</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*DUI Grant Fund*  
*For the Year Ended December 31, 2021*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Clean Kids Grant Fund*  
*For the Year Ended December 31, 2021*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*DARE Grant Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$18,385	\$18,385	\$14,660	(\$3,725)
Other	3,000	3,000	11,304	8,304
<i>Total Revenues</i>	21,385	21,385	25,964	4,579
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	18,385	17,471	6,428	11,043
Fringe Benefits	114	114	0	114
Other	10,000	17,564	17,401	163
<i>Total Expenditures</i>	28,499	35,149	23,829	11,320
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,114)	(13,764)	2,135	15,899
<b>Other Financing Sources</b>				
Transfers In	7,500	7,500	7,500	0
<i>Total Other Financing Sources</i>	7,500	7,500	7,500	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	386	(6,264)	9,635	15,899
Fund Balances (Deficit) at Beginning of Year	12,391	12,391	12,391	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,777</u>	<u>\$6,127</u>	<u>\$22,026</u>	<u>\$15,899</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Drug Prevention Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	164	164	164	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$164</u></u>	<u><u>\$164</u></u>	<u><u>\$164</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*OCJS - DVDA Sheriff Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$46,568	\$46,568	\$41,308	(\$5,260)
<i>Total Revenues</i>	46,568	46,568	41,308	(5,260)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	58,211	58,211	39,976	18,235
<i>Total Expenditures</i>	58,211	58,211	39,976	18,235
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,643)	(11,643)	1,332	12,975
<b>Other Financing Sources</b>				
Transfers In	11,643	11,643	11,643	0
<i>Total Other Financing Sources</i>	11,643	11,643	11,643	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	12,975	12,975
Fund Balances (Deficit) at Beginning of Year	23,025	23,025	23,025	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$23,025</u>	<u>\$23,025</u>	<u>\$36,000</u>	<u>\$12,975</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Environmental Deputy*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$2,000	\$0	(\$2,000)
Intergovernmental	0	3,000	0	(3,000)
Other	0	6,000	5,000	(1,000)
<i>Total Revenues</i>	0	11,000	5,000	(6,000)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	0	42,880	23,571	19,309
Fringe Benefits	0	28,803	15,574	13,229
Supplies and Materials	0	1,400	492	908
Other	0	8,000	0	8,000
<i>Total Expenditures</i>	0	81,083	39,637	41,446
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(70,083)	(34,637)	35,446
<b>Other Financing Sources</b>				
Transfers In	0	76,100	76,100	0
<i>Total Other Financing Sources</i>	0	76,100	76,100	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	6,017	41,463	35,446
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>\$6,017</u>	<u>\$41,463</u>	<u>\$35,446</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Arson Registry Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$0	\$0	\$225	\$225
<i>Total Revenues</i>	0	0	225	225
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	225	225
Fund Balances (Deficit) at Beginning of Year	100	100	100	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$100</u>	<u>\$100</u>	<u>\$325</u>	<u>\$225</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Seniors & Law Enforcement Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$46	\$46	\$0	(\$46)
<i>Total Revenues</i>	46	46	0	(46)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	390	390	58	332
<i>Total Expenditures</i>	390	390	58	332
<i>Excess of Revenues Over (Under) Expenditures</i>	(344)	(344)	(58)	286
Fund Balances (Deficit) at Beginning of Year	344	344	344	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$286</u>	<u>\$286</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Interdiction Grant Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$195,000	\$195,000	\$10,903	(\$184,097)
<i>Total Revenues</i>	195,000	195,000	10,903	(184,097)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	0	12,000	11,732	268
Fringe Benefits	0	2,346	2,291	55
<i>Total Expenditures</i>	0	14,346	14,023	323
<i>Excess of Revenues Over (Under) Expenditures</i>	195,000	180,654	(3,120)	(183,774)
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	3,878	3,878
Advances Out	0	(3,878)	(3,878)	0
<i>Total Other Financing Sources (Uses)</i>	0	(3,878)	0	3,878
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	195,000	176,776	(3,120)	(179,896)
Fund Balances (Deficit) at Beginning of Year	6,692	6,692	6,692	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$201,692	\$183,468	\$3,572	(\$179,896)

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*OPTT Grant Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$25,000	\$25,000	\$27,164	\$2,164
<i>Total Revenues</i>	25,000	25,000	27,164	2,164
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	20,000	20,000	6,600	13,400
Fringe Benefits	3,798	3,798	1,305	2,493
Supplies and Materials	1,300	300	0	300
Other	3,700	7,735	5,035	2,700
<i>Total Expenditures</i>	28,798	31,833	12,940	18,893
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,798)	(6,833)	14,224	21,057
Fund Balances (Deficit) at Beginning of Year	7,604	7,604	7,604	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,806	\$771	\$21,828	\$21,057

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Common Pleas Computer Legal Research Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$4,100	\$4,100	\$3,911	(\$189)
<i>Total Revenues</i>	4,100	4,100	3,911	(189)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	4,100	4,100	4,100	0
<i>Total Expenditures</i>	4,100	4,100	4,100	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(189)	(189)
Fund Balances (Deficit) at Beginning of Year	16,042	16,042	16,042	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,042</u>	<u>\$16,042</u>	<u>\$15,853</u>	<u>(\$189)</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Special Projects Common Pleas Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$14,500	\$14,500	\$15,246	\$746
<i>Total Revenues</i>	14,500	14,500	15,246	746
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	17,584	17,584	17,554	30
Fringe Benefits	2,825	2,825	2,706	119
<i>Total Expenditures</i>	20,409	20,409	20,260	149
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,909)	(5,909)	(5,014)	895
<b>Other Financing Sources</b>				
Transfers In	5,000	5,000	5,000	0
<i>Total Other Financing Sources</i>	5,000	5,000	5,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(909)	(909)	(14)	895
Fund Balances (Deficit) at Beginning of Year	1,507	1,507	1,507	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$598	\$598	\$1,493	\$895

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Common Pleas Monitoring Service Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$4,000	\$4,000	\$0	(\$4,000)
<i>Total Revenues</i>	4,000	4,000	0	(4,000)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	0	4,000
<i>Total Expenditures</i>	4,000	4,000	0	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	12,020	12,020	12,020	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$12,020	\$12,020	\$12,020	\$0

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Special Projects - Mediation Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$5,000	\$5,000	\$3,520	(\$1,480)
<i>Total Revenues</i>	5,000	5,000	3,520	(1,480)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	5,000	5,000	3,247	1,753
<i>Total Expenditures</i>	5,000	5,000	3,247	1,753
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	273	273
Fund Balances (Deficit) at Beginning of Year	38,234	38,234	38,234	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$38,234</u>	<u>\$38,234</u>	<u>\$38,507</u>	<u>\$273</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Psychological Evaluation Grant Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$17,745	\$17,745
<i>Total Revenues</i>	0	0	17,745	17,745
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	5,000	10,000	6,384	3,616
Total Judicial	5,000	10,000	6,384	3,616
<i>Total Expenditures</i>	5,000	10,000	6,384	3,616
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	(10,000)	11,361	21,361
Fund Balances (Deficit) at Beginning of Year	26,314	26,314	26,314	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$21,314</u>	<u>\$16,314</u>	<u>\$37,675</u>	<u>\$21,361</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*PSI Grant - Common Pleas Court Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$38,000	\$38,000	\$38,000	\$0
Other	10,000	10,000	0	(10,000)
<i>Total Revenues</i>	48,000	48,000	38,000	(10,000)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	6,300	6,300	6,300	0
Fringe Benefits	1,108	1,111	1,105	6
Contractual Services	29,000	29,000	29,000	0
Supplies and Materials	668	1,045	876	169
Other	900	1,200	1,175	25
<i>Total Expenditures</i>	37,976	38,656	38,456	200
<i>Excess of Revenues Over (Under) Expenditures</i>	10,024	9,344	(456)	(9,800)
<b>Other Financing Sources (Uses):</b>				
Advances In	10,000	10,000	10,000	0
Advances Out	(10,000)	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	10,024	9,344	(456)	(9,800)
Fund Balances (Deficit) at Beginning of Year	1,178	1,178	1,178	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,202</u>	<u>\$10,522</u>	<u>\$722</u>	<u>(\$9,800)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Veterans Court Special Project Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$250	\$250	\$805	\$555
<i>Total Revenues</i>	250	250	805	555
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	250	250	28	222
<i>Total Expenditures</i>	250	250	28	222
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	777	777
Fund Balances (Deficit) at Beginning of Year	4,272	4,272	4,272	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,272</u>	<u>\$4,272</u>	<u>\$5,049</u>	<u>\$777</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Technology #294 Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$6,036	\$6,036	\$0	(\$6,036)
<i>Total Revenues</i>	6,036	6,036	0	(6,036)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	6,036	6,036	6,036	0
<i>Total Expenditures</i>	6,036	6,036	6,036	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(6,036)	(6,036)
Fund Balances (Deficit) at Beginning of Year	6,036	6,036	6,036	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,036</u>	<u>\$6,036</u>	<u>\$0</u>	<u>(\$6,036)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Technology #295 Grant Fund*  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$9,171	\$9,171	\$0	(\$9,171)
<i>Total Revenues</i>	9,171	9,171	0	(9,171)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	9,171	9,171	9,171	0
<i>Total Expenditures</i>	9,171	9,171	9,171	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(9,171)	(9,171)
Fund Balances (Deficit) at Beginning of Year	9,171	9,171	9,171	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,171</u>	<u>\$9,171</u>	<u>\$0</u>	<u>(\$9,171)</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Veterans Court Sp Docket  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$55,000	\$55,000	\$0
<i>Total Revenues</i>	0	55,000	55,000	0
<b>Expenditures</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	0	55,000	15,000	40,000
<i>Total Expenditures</i>	0	55,000	15,000	40,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	40,000	40,000
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	\$0	\$0	\$40,000	\$40,000

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Technology Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$0	\$34,882	\$34,882	\$0
<i>Total Revenues</i>	0	34,882	34,882	0
<b>Expenditures</b>				
<i>Current:</i>				
General Government-Judicial				
Contractual Services	0	34,882	0	34,882
<i>Total Expenditures</i>	0	34,882	0	34,882
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	34,882	34,882
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>\$34,882</u>	<u>\$34,882</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$6,500	\$6,500	\$7,140	\$640
<i>Total Revenues</i>	6,500	6,500	7,140	640
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	4,000	4,000	705	3,295
Fringe Benefits	125	125	34	91
Other	25,000	25,000	19,334	5,666
<i>Total Expenditures</i>	29,125	29,125	20,073	9,052
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,625)	(22,625)	(12,933)	9,692
Fund Balances (Deficit) at Beginning of Year	22,858	22,858	22,858	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$233	\$233	\$9,925	\$9,692

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Marriage License Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$5,800	\$5,800	\$5,071	(\$729)
Licenses and Permits	6,000	6,000	4,505	(1,495)
<i>Total Revenues</i>	11,800	11,800	9,576	(2,224)
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Other	0	12,000	11,065	935
<i>Total Expenditures</i>	0	12,000	11,065	935
<i>Excess of Revenues Over (Under) Expenditures</i>	11,800	(200)	(1,489)	(1,289)
Fund Balances (Deficit) at Beginning of Year	5,627	5,627	5,627	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,427</u>	<u>\$5,427</u>	<u>\$4,138</u>	<u>(\$1,289)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Probate/Juvenile Computerization Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$14,000	\$14,000	\$10,211	(\$3,789)
<i>Total Revenues</i>	14,000	14,000	10,211	(3,789)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	15,000	15,000	6,926	8,074
<i>Total Expenditures</i>	15,000	15,000	6,926	8,074
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(1,000)	3,285	4,285
Fund Balances (Deficit) at Beginning of Year	15,369	15,369	15,369	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$14,369</u>	<u>\$14,369</u>	<u>\$18,654</u>	<u>\$4,285</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Probate/Juvenile Computer Legal Research Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$5,000	\$5,000	\$3,155	(\$1,845)
<i>Total Revenues</i>	5,000	5,000	3,155	(1,845)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	7,000	7,000	5,359	1,641
<i>Total Expenditures</i>	7,000	7,000	5,359	1,641
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,000)	(2,000)	(2,204)	(204)
Fund Balances (Deficit) at Beginning of Year	7,460	7,460	7,460	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,460</u>	<u>\$5,460</u>	<u>\$5,256</u>	<u>(\$204)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Probate Court Projects Fund*  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$9,000	\$9,000	\$8,586	(\$414)
<i>Total Revenues</i>	9,000	9,000	8,586	(414)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	39,000	39,000	0	39,000
<i>Total Expenditures</i>	39,000	39,000	0	39,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,000)	(30,000)	8,586	38,586
Fund Balances (Deficit) at Beginning of Year	89,864	89,864	89,864	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$59,864</u>	<u>\$59,864</u>	<u>\$98,450</u>	<u>\$38,586</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Juvenile Drivers Interlock and Alcohol Monitoring Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	3,000	3,000	0	3,000
<i>Total Expenditures</i>	3,000	3,000	0	3,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	(3,000)	0	3,000
Fund Balances (Deficit) at Beginning of Year	3,295	3,295	3,295	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$295</u>	<u>\$295</u>	<u>\$3,295</u>	<u>\$3,000</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Juvenile Tobacco Intervention Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	19,849	19,849	0	19,849
<i>Total Expenditures</i>	19,849	19,849	0	19,849
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,849)	(19,849)	0	19,849
Fund Balances (Deficit) at Beginning of Year	19,849	19,849	19,849	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$19,849</u>	<u>\$19,849</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Indigent Drivers Alcohol Treatment Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$140	\$140
<i>Total Revenues</i>	0	0	140	140
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	4,000	4,000	0	4,000
<i>Total Expenditures</i>	4,000	4,000	0	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	(4,000)	140	4,140
Fund Balances (Deficit) at Beginning of Year	4,716	4,716	4,716	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$716</u>	<u>\$716</u>	<u>\$4,856</u>	<u>\$4,140</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Probate Court Mental Illness Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$35,000	\$35,000	\$13,163	(\$21,837)
<i>Total Revenues</i>	35,000	35,000	13,163	(21,837)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	30,000	30,000	13,400	16,600
Fringe Benefits	2,085	3,085	1,514	1,571
Other	40,000	39,000	0	39,000
	72,085	72,085	14,914	57,171
<i>Total Expenditures</i>	72,085	72,085	14,914	57,171
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,085)	(37,085)	(1,751)	35,334
Fund Balances (Deficit) at Beginning of Year	42,013	42,013	42,013	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,928	\$4,928	\$40,262	\$35,334

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Juvenile Court Projects Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$12,000	\$12,000	\$12,852	\$852
<i>Total Revenues</i>	12,000	12,000	12,852	852
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	315	3,685
Other	56,000	56,000	330	55,670
<i>Total Expenditures</i>	60,000	60,000	645	59,355
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,000)	(48,000)	12,207	60,207
Fund Balances (Deficit) at Beginning of Year	130,957	130,957	130,957	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$82,957</u>	<u>\$82,957</u>	<u>\$143,164</u>	<u>\$60,207</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Youth Services Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$206,051	\$206,051	\$181,151	(\$24,900)
<i>Total Revenues</i>	206,051	206,051	181,151	(24,900)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	90,000	99,000	92,609	6,391
Fringe Benefits	46,756	46,756	27,230	19,526
Contractual Services	0	6,000	480	5,520
Supplies and Materials	0	2,024	0	2,024
Capital Outlay and Equipment	0	3,600	0	3,600
Other	4,000	4,000	1,906	2,094
<i>Total Expenditures</i>	140,756	161,380	122,225	39,155
<i>Excess of Revenues Over (Under) Expenditures</i>	65,295	44,671	58,926	14,255
Fund Balances (Deficit) at Beginning of Year	81,759	81,759	81,759	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$147,054</u>	<u>\$126,430</u>	<u>\$140,685</u>	<u>\$14,255</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Juvenile VOCA Grant Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$173,177	\$173,177	\$163,478	(\$9,699)
Other	0	0	500	500
<i>Total Revenues</i>	173,177	173,177	163,978	(9,199)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	100,000	101,990	99,586	2,404
Fringe Benefits	66,994	65,004	61,552	3,452
Other	2,000	2,000	1,111	889
<i>Total Expenditures</i>	168,994	168,994	162,249	6,745
<i>Excess of Revenues Over (Under) Expenditures</i>	4,183	4,183	1,729	(2,454)
Fund Balances (Deficit) at Beginning of Year	44,783	44,783	44,783	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$48,966</u>	<u>\$48,966</u>	<u>\$46,512</u>	<u>(\$2,454)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Common Pleas Computerization Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$43,000	\$43,000	\$37,716	(\$5,284)
<i>Total Revenues</i>	43,000	43,000	37,716	(5,284)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Capital Outlay and Equipment	40,000	40,000	38,729	1,271
<i>Total Expenditures</i>	40,000	40,000	38,729	1,271
<i>Excess of Revenues Over (Under) Expenditures</i>	3,000	3,000	(1,013)	(4,013)
Fund Balances (Deficit) at Beginning of Year	46,601	46,601	46,601	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$49,601</u>	<u>\$49,601</u>	<u>\$45,588</u>	<u>(\$4,013)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Federal BCI Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$10,000	\$10,000	\$6,378	(\$3,622)
<i>Current:</i>				
General Government -				
Legislative and Executive				
Salary and Wages	2,000	2,000	0	2,000
Supplies and Materials	8,000	8,000	6,378	1,622
Total Legislative and Executive	10,000	10,000	6,378	3,622
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Advances Out	(10,000)	(10,000)	(10,000)	0
<i>Total Other Financing Uses</i>	(10,000)	(10,000)	(10,000)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(10,000)	(10,000)	(10,000)	0
Fund Balances (Deficit) at Beginning of Year	10,000	10,000	10,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Law Library Resources Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$100	\$100	\$0	(\$100)
Fines and Forfeitures	51,816	51,816	62,275	10,459
Other	8,000	8,000	8,000	0
<i>Total Revenues</i>	59,916	59,916	70,275	10,359
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	17,899	17,899	17,646	253
Fringe Benefits	2,876	2,876	2,837	39
Contractual Services	1,100	7,100	553	6,547
Capital Outlay and Equipment	1,000	700	0	700
Other	36,100	36,400	33,513	2,887
<i>Total Expenditures</i>	58,975	64,975	54,549	10,426
<i>Excess of Revenues Over (Under) Expenditures</i>	941	(5,059)	15,726	20,785
<b>Other Financing Sources</b>				
Transfers In	0	0	1,200	1,200
<i>Total Other Financing Sources</i>	0	0	1,200	1,200
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	941	(5,059)	16,926	21,985
Fund Balances (Deficit) at Beginning of Year	22,623	22,623	22,623	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$23,564</u>	<u>\$17,564</u>	<u>\$39,549</u>	<u>\$21,985</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Wendy's Wonderful Kids Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Other	0	22,322	22,322	0
<i>Total Expenditures</i>	0	22,322	22,322	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(22,322)	(22,322)	0
Fund Balances (Deficit) at Beginning of Year	22,322	22,322	22,322	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$22,322</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
**CDBG Fund**  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,198,925	\$3,664,849	\$823,914	(\$2,840,935)
<i>Total Revenues</i>	1,198,925	3,664,849	823,914	(2,840,935)
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Contractual Services	1,072,925	3,556,849	797,733	2,759,116
Other	126,000	126,000	41,000	85,000
<i>Total Expenditures</i>	1,198,925	3,682,849	838,733	2,844,116
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(18,000)	(14,819)	3,181
Fund Balances (Deficit) at Beginning of Year	64,300	64,300	64,300	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$64,300	\$46,300	\$49,481	\$3,181

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*FEMA Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Other	<u>0</u>	<u>81,664</u>	<u>81,664</u>	<u>0</u>
Total Public Works	<u>0</u>	<u>81,664</u>	<u>81,664</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>81,664</u>	<u>81,664</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(81,664)	(81,664)	0
Fund Balances (Deficit) at Beginning of Year	187,216	187,216	187,216	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>\$187,216</u></u>	<u><u>\$105,552</u></u>	<u><u>\$105,552</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Emergency Management Agency Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$48,304	\$64,785	\$63,102	(\$1,683)
Other	7,000	7,000	4,630	(2,370)
<i>Total Revenues</i>	55,304	71,785	67,732	(4,053)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	90,000	89,121	88,530	591
Fringe Benefits	48,000	49,466	48,550	916
Contractual Services	500	500	0	500
Supplies and Materials	1,200	6,813	6,188	625
Capital Outlay and Equipment	1,186	187	186	1
Other	9,500	34,081	31,653	2,428
<i>Total Expenditures</i>	150,386	180,168	175,107	5,061
<i>Excess of Revenues Over (Under) Expenditures</i>	(95,082)	(108,383)	(107,375)	1,008
<b>Other Financing Sources</b>				
Transfers In	75,000	75,000	75,000	0
<i>Total Other Financing Sources</i>	75,000	75,000	75,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(20,082)	(33,383)	(32,375)	1,008
Fund Balances (Deficit) at Beginning of Year	33,876	33,876	33,876	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,794</u>	<u>\$493</u>	<u>\$1,501</u>	<u>\$1,008</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Local Emergency Planning Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$13,552	\$13,552	\$20,677	\$7,125
Other	20,000	20,000	0	(20,000)
<i>Total Revenues</i>	33,552	33,552	20,677	(12,875)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	1,800	5,440	5,440	0
Supplies and Materials	500	500	0	500
Other	27,500	23,860	14,958	8,902
<i>Total Expenditures</i>	29,800	29,800	20,398	9,402
<i>Excess of Revenues Over (Under) Expenditures</i>	3,752	3,752	279	(3,473)
<b>Other Financing Uses</b>				
Transfers Out	0	(7,013)	0	7,013
<i>Total Other Financing Uses</i>	0	(7,013)	0	7,013
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	3,752	(3,261)	279	3,540
Fund Balances (Deficit) at Beginning of Year	12,178	12,178	12,178	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$15,930</u>	<u>\$8,917</u>	<u>\$12,457</u>	<u>\$3,540</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*EMPG Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$16,000	\$16,000	\$8,837	(\$7,163)
<i>Total Revenues</i>	16,000	16,000	8,837	(7,163)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Supplies and Materials	2,236	2,236	2,236	0
Capital Outlay and Equipment	13,764	13,764	6,601	7,163
<i>Total Expenditures</i>	16,000	16,000	8,837	7,163
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Advances In	16,000	16,000	16,000	0
Advances Out	0	(16,000)	(16,000)	0
<i>Total Other Financing Sources (Uses)</i>	16,000	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	16,000	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	\$16,000	\$0	\$0	\$0

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*HMEP Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$6,498	\$6,498	\$0
<i>Total Revenues</i>	0	6,498	6,498	0
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	0	6,498	6,498	0
<i>Total Expenditures</i>	0	6,498	6,498	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Child Support Enforcement Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,504,630	\$1,784,630	\$1,793,978	\$9,348
Charges for Services	300,000	300,000	257,431	(42,569)
<i>Total Revenues</i>	1,804,630	2,084,630	2,051,409	(33,221)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	675,000	675,000	631,234	43,766
Fringe Benefits	512,799	512,799	488,143	24,656
Contractual Services	800,000	1,170,203	1,061,894	108,309
Other	44,000	44,000	34,677	9,323
<i>Total Expenditures</i>	2,031,799	2,402,002	2,215,948	186,054
<i>Excess of Revenues Over (Under) Expenditures</i>	(227,169)	(317,372)	(164,539)	152,833
<b>Other Financing Sources</b>				
Transfers In	229,000	229,000	229,000	0
<i>Total Other Financing Sources</i>	229,000	229,000	229,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,831	(88,372)	64,461	152,833
Fund Balances (Deficit) at Beginning of Year	88,372	88,372	88,372	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$90,203</u>	<u>\$0</u>	<u>\$152,833</u>	<u>\$152,833</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*WIA Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$720,000	\$720,000	\$510,743	(\$209,257)
<i>Total Revenues</i>	720,000	720,000	510,743	(209,257)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	720,000	728,500	506,717	221,783
<i>Total Expenditures</i>	720,000	728,500	506,717	221,783
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(8,500)	4,026	12,526
Fund Balances (Deficit) at Beginning of Year	242,558	242,558	242,558	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$242,558</u>	<u>\$234,058</u>	<u>\$246,584</u>	<u>\$12,526</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*CCMEP WIOA Youth Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$450,000	\$490,000	\$505,333	\$15,333
<i>Total Revenues</i>	450,000	490,000	505,333	15,333
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	450,000	530,639	512,288	18,351
<i>Total Expenditures</i>	450,000	530,639	512,288	18,351
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(40,639)	(6,955)	33,684
Fund Balances (Deficit) at Beginning of Year	40,639	40,639	40,639	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40,639</u>	<u>\$0</u>	<u>\$33,684</u>	<u>\$33,684</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*911 Emergency Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Sales Taxes	\$1,700,000	\$1,700,000	\$2,964,868	\$1,264,868
Intergovernmental	129,677	129,677	0	(129,677)
Other	670,000	670,000	243,064	(426,936)
<i>Total Revenues</i>	<i>2,499,677</i>	<i>2,499,677</i>	<i>3,207,932</i>	<i>708,255</i>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	1,049,000	1,049,000	957,703	91,297
Fringe Benefits	491,428	491,428	456,231	35,197
Contractual Services	302,000	302,000	214,731	87,269
Supplies and Materials	20,000	20,000	9,426	10,574
Capital Outlay and Equipment	133,116	257,188	121,499	135,689
Other	127,000	127,000	77,690	49,310
<i>Total Expenditures</i>	<i>2,122,544</i>	<i>2,246,616</i>	<i>1,837,280</i>	<i>409,336</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>377,133</i>	<i>253,061</i>	<i>1,370,652</i>	<i>1,117,591</i>
Fund Balances (Deficit) at Beginning of Year	1,977,858	1,977,858	1,977,858	0
Prior Year Encumbrances Appropriated	13,553	13,553	13,553	0
Fund Balances (Deficit) at End of Year	<u>\$2,368,544</u>	<u>\$2,244,472</u>	<u>\$3,362,063</u>	<u>\$1,117,591</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
911 Government Assistance Fund  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$105,000	\$105,000	\$123,348	\$18,348
<i>Total Revenues</i>	105,000	105,000	123,348	18,348
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	105,000	105,000	123,348	18,348
Fund Balances (Deficit) at Beginning of Year	40,313	40,313	40,313	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$145,313</u>	<u>\$145,313</u>	<u>\$163,661</u>	<u>\$18,348</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*T.B. Hospital Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$122,424	\$122,424	\$131,535	\$9,111
Intergovernmental	10,630	10,630	10,636	6
Other	140,624	140,624	0	(140,624)
<i>Total Revenues</i>	273,678	273,678	142,171	(131,507)
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Contractual Services	1,160,250	1,160,250	99,591	1,060,659
Capital Outlay	184	184	184	0
Other	56,381	56,381	3,163	53,218
<i>Total Expenditures</i>	1,216,815	1,216,815	102,938	1,113,877
<i>Excess of Revenues Over (Under) Expenditures</i>	(943,137)	(943,137)	39,233	982,370
Fund Balances (Deficit) at Beginning of Year	1,312,938	1,312,938	1,312,938	0
Prior Year Encumbrances Appropriated	8,381	8,381	8,381	0
Fund Balances (Deficit) at End of Year	<u>\$378,182</u>	<u>\$378,182</u>	<u>\$1,360,552</u>	<u>\$982,370</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Emergency Relief and Cleanup Grant Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Contractual Services	3,000	3,000	2,741	259
Other	5,000	5,000	4,395	605
<i>Total Expenditures</i>	<u>8,000</u>	<u>8,000</u>	<u>7,136</u>	<u>864</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,000)	(8,000)	(7,136)	864
Fund Balances (Deficit) at Beginning of Year	10,793	10,793	10,793	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>\$2,793</u></u>	<u><u>\$2,793</u></u>	<u><u>\$3,657</u></u>	<u><u>\$864</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Recorder Equipment Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$25,000	\$25,000	\$30,017	\$5,017
<i>Total Revenues</i>	25,000	25,000	30,017	5,017
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	50,000	50,569	6,773	43,796
<i>Total Expenditures</i>	50,000	50,569	6,773	43,796
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,000)	(25,569)	23,244	48,813
Fund Balances (Deficit) at Beginning of Year	286,193	286,193	286,193	0
Prior Year Encumbrances Appropriated	569	569	569	0
Fund Balances (Deficit) at End of Year	<u>\$261,762</u>	<u>\$261,193</u>	<u>\$310,006</u>	<u>\$48,813</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Title Administration Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$340,000	\$340,000	\$323,416	(\$16,584)
Interest	120	120	81	(39)
<i>Total Revenues</i>	340,120	340,120	323,497	(16,623)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	230,000	226,130	155,005	71,125
Fringe Benefits	114,766	118,636	106,112	12,524
Contractual Services	29,000	29,000	26,393	2,607
Supplies and Materials	25,000	25,000	13,657	11,343
Capital Outlay and Equipment	700	700	687	13
Other	12,500	12,500	564	11,936
<i>Total Expenditures</i>	411,966	411,966	302,418	109,548
<i>Excess of Revenues Over (Under) Expenditures</i>	(71,846)	(71,846)	21,079	92,925
Fund Balances (Deficit) at Beginning of Year	323,420	323,420	323,420	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$251,574</u>	<u>\$251,574</u>	<u>\$344,499</u>	<u>\$92,925</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Unclaimed Monies Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$0	\$0	\$92,115	\$92,115
<i>Total Revenues</i>	0	0	92,115	92,115
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	86,500	76,326	10,174
<i>Total Expenditures</i>	0	86,500	76,326	10,174
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(86,500)	15,789	102,289
Fund Balances (Deficit) at Beginning of Year	156,086	156,086	156,086	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$156,086	\$69,586	\$171,875	\$102,289

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Beacon Reserve Balance Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>1,727,380</u>	<u>1,727,380</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>1,727,380</u>	<u>1,727,380</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	1,727,380	1,727,380
Fund Balances (Deficit) at Beginning of Year	2,186,338	2,186,338	2,186,338	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$2,186,338</u></u>	<u><u>\$2,186,338</u></u>	<u><u>\$3,913,718</u></u>	<u><u>\$1,727,380</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Jail Bond Retirement Fund*  
*For the Year Ended December 31, 2021*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*691 Landfill Loan Retirement Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,047	1,047	1,047	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,047</u></u>	<u><u>\$1,047</u></u>	<u><u>\$1,047</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Beacon Bond Retirement Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$0	\$0	\$21	\$21
<i>Total Revenues</i>	0	0	21	21
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	21	21
Fund Balances (Deficit) at Beginning of Year	2,761	2,761	2,761	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,761</u>	<u>\$2,761</u>	<u>\$2,782</u>	<u>\$21</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Building Renovations Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Service:</i>				
Other	720	720	556	164
Principal Retirement	56,000	56,000	56,000	0
Interest & Fiscal Charges	11,746	11,746	11,746	0
<i>Total Expenditures</i>	<u>68,466</u>	<u>68,466</u>	<u>68,302</u>	<u>164</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,466)	(68,466)	(68,302)	164
<b>Other Financing Sources</b>				
Transfers In	<u>68,466</u>	<u>68,466</u>	<u>68,302</u>	<u>(164)</u>
<i>Total Other Financing Sources</i>	<u>68,466</u>	<u>68,466</u>	<u>68,302</u>	<u>(164)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*EMA Truck Bond Retirement Fund*  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	140	140	140	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$140</u></u>	<u><u>\$140</u></u>	<u><u>\$140</u></u>	<u><u>\$0</u></u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*JFS Building Bond Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Services</i>				
Principial Retirement	138,268	138,277	138,277	0
Interest & Fiscal Charges	31,372	31,363	31,363	0
<i>Total Expenditures</i>	<u>169,640</u>	<u>169,640</u>	<u>169,640</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(169,640)	(169,640)	(169,640)	0
<b>Other Financing Sources</b>				
Transfers In	<u>169,640</u>	<u>169,640</u>	<u>169,640</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>169,640</u>	<u>169,640</u>	<u>169,640</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Engineer Equipment Bond Retirement Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Services</i>				
Prinicipal Retirement	220,650	221,088	221,088	0
Interest & Fiscal Charges	45,270	44,832	44,832	0
<i>Total Expenditures</i>	265,920	265,920	265,920	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(265,920)	(265,920)	(265,920)	0
<b>Other Financing Sources</b>				
Transfers In	265,920	265,920	265,920	0
<i>Total Other Financing Sources</i>	265,920	265,920	265,920	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Plains Water Assessment Bond Retirement Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$2	\$2
<i>Total Revenues</i>	0	0	2	2
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	2	2
Fund Balances (Deficit) at Beginning of Year	216	216	216	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$216	\$216	\$218	\$2

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Plains Sewer Assessment Bond Retirement Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$0	\$0	\$5	\$5
<i>Total Revenues</i>	0	0	5	5
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	5	5
Fund Balances (Deficit) at Beginning of Year	607	607	607	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$607</u>	<u>\$607</u>	<u>\$612</u>	<u>\$5</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
County Home Improvement Fund  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	809	809	809	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$809</u></u>	<u><u>\$809</u></u>	<u><u>\$809</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Dog Shelter Construction Fund*  
*For the Year Ended December 31, 2021*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Athens City-County Health Renovations Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$470,000	\$470,000	\$0	(\$470,000)
<i>Total Revenues</i>	470,000	470,000	0	(470,000)
<b>Expenditures</b>				
<i>Debt Service:</i>				
Principal Retirement	0	48,000	47,000	1,000
Interest and Fiscal Charges	0	18,000	11,490	6,510
<i>Total Expenditures</i>	0	66,000	58,490	7,510
<i>Excess of Revenues Over (Under) Expenditures</i>	470,000	404,000	(58,490)	(462,490)
<b>Other Financing Sources</b>				
Transfers In	0	0	61,000	61,000
<i>Total Other Financing Sources</i>	0	0	61,000	61,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	470,000	404,000	2,510	(401,490)
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	\$470,000	\$404,000	\$2,510	(\$401,490)

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$140,624	\$140,624	\$140,623	(\$1)
<i>Total Revenues</i>	140,624	140,624	140,623	(1)
<b>Expenditures</b>				
Capital Outlay	140,624	140,624	140,624	0
<i>Total Expenditures</i>	140,624	140,624	140,624	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(1)	(1)
Fund Balances (Deficit) at Beginning of Year	1,187	1,187	1,187	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,187</u>	<u>\$1,187</u>	<u>\$1,186</u>	<u>(\$1)</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Beacon Capital Improvement Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final Budget		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
Capital Outlay				
Capital Outlay and Equipment	150,000	325,000	170,184	154,816
<i>Total Expenditures</i>	150,000	325,000	170,184	154,816
<i>Excess of Revenues Over (Under) Expenditures</i>	(150,000)	(325,000)	(170,184)	154,816
<b>Other Financing Uses</b>				
Transfers Out	0	(271,710)	(250,000)	21,710
<i>Total Other Financing Uses</i>	0	(271,710)	(250,000)	21,710
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(150,000)	(596,710)	(420,184)	176,526
Fund Balances (Deficit) at Beginning of Year	968,970	968,970	968,970	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$818,970	\$372,260	\$548,786	\$176,526

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*County Capital Improvement Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$60,000	\$60,000
<i>Total Revenues</i>	0	0	60,000	60,000
<b>Expenditures</b>				
<i>Debt Services</i>				
Principial Retirement	157,773	157,773	157,773	0
Interest & Fiscal Charges	17,060	17,060	17,060	0
<i>Total Expenditures</i>	174,833	174,833	174,833	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(174,833)	(174,833)	(114,833)	60,000
<b>Other Financing Sources (Uses):</b>				
Transfers In	174,833	174,833	174,833	0
<i>Total Other Financing Sources (Uses)</i>	174,833	174,833	174,833	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	60,000	60,000
Fund Balances (Deficit) at Beginning of Year	70,000	70,000	70,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$70,000</u>	<u>\$70,000</u>	<u>\$130,000</u>	<u>\$60,000</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*CR24A Bikeway ODNR Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$299,780	\$299,780	\$240,975	(\$58,805)
<i>Total Revenues</i>	299,780	299,780	240,975	(58,805)
<b>Expenditures</b>				
Capital Outlay	133,942	179,599	164,289	15,310
<i>Total Expenditures</i>	133,942	179,599	164,289	15,310
<i>Excess of Revenues Over (Under) Expenditures</i>	165,838	120,181	76,686	(43,495)
<b>Other Financing Sources</b>				
Transfers In	0	0	15,838	15,838
<i>Total Other Financing Sources</i>	0	0	15,838	15,838
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	165,838	120,181	92,524	(27,657)
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>\$165,838</u>	<u>\$120,181</u>	<u>\$92,524</u>	<u>(\$27,657)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Cr24a Bikeway ODOT Fund  
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	0	0	100	100
<i>Total Revenues</i>	0	0	100	100
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	100	100
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>\$100</u>	<u>\$100</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Chauncey Bikeway Spur Fund*  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	0	0	0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	313	313	313	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$313</u>	<u>\$313</u>	<u>\$313</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*County Capital Improvement Projects Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,198	4,198	4,198	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,198</u></u>	<u><u>\$4,198</u></u>	<u><u>\$4,198</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Chauncey Bike Route Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$337,000	\$337,000	\$0	(\$337,000)
Other	12,459	12,459	0	(12,459)
<i>Total Revenues</i>	349,459	349,459	0	(349,459)
<b>Expenditures</b>				
<i>Current:</i>				
Capital Outlay				
Contractual Services	386,036	396,536	110,298	286,238
<i>Total Expenditures</i>	386,036	396,536	110,298	286,238
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,577)	(47,077)	(110,298)	(63,221)
<b>Other Financing Sources (Uses):</b>				
Advances In	175,000	175,000	58,121	(116,879)
Advances Out	(175,000)	(175,000)	0	175,000
Transfers In	36,577	47,077	54,427	7,350
<i>Total Other Financing Sources (Uses)</i>	36,577	47,077	112,548	65,471
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	2,250	2,250
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>\$2,250</u>	<u>\$2,250</u>

## ATHENS COUNTY, OHIO

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### *Fund Descriptions – Nonmajor Proprietary Funds*

#### **Nonmajor Enterprise Funds**

##### Plains Water Revenue

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

##### Buchtel Water Revenue

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

##### Buchtel Sewer Revenue

To account for sewer services provided to individuals of the Buchtel Sewer District and the retirement of a general obligation bond and a revenue anticipation bond. The costs of providing the sewer services are financed primarily through user charges. Sewer revenues will be used to retire the bonds.

##### Athens County Solid Waste

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

##### Sheriff Academy Training

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

#### **Nonmajor Internal Service Funds**

##### Employee Benefits Trust

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

##### Dental Self-Insurance

To account for funds held to pay for dental insurance for County employees.

##### JFS Self-Insurance

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



**Athens County, Ohio**  
*Combining Statement of Fund Net Position*  
*Nonmajor Enterprise Funds*  
*December 31, 2021*

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Assets:</b>						
<i>Current Assets:</i>						
Cash and Cash Equivalents	\$364,352	\$3,115	\$694	\$62	\$180	\$368,403
Cash and Cash Equivalents in Segregated Accounts	65,186	0	0	0	0	65,186
<i>Receivables:</i>						
Accounts	72,903	0	0	0	0	72,903
Materials and Supplies Inventory	38,484	0	0	0	0	38,484
Prepaid Items	7,584	0	0	0	0	7,584
<i>Total Current Assets</i>	<u>548,509</u>	<u>3,115</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>552,560</u>
<i>Noncurrent Assets:</i>						
Nondepreciable Capital Assets	22,241	0	0	0	0	22,241
Depreciable Capital Assets, Net	301,983	0	0	0	0	301,983
Net OPEB Asset	18,850	0	0	0	0	18,850
<i>Total Noncurrent Assets</i>	<u>343,074</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>343,074</u>
<i>Total Assets</i>	<u>891,583</u>	<u>3,115</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>895,634</u>
<b>Deferred Outflows of Resources</b>	<u>27,101</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,101</u>
<b>Liabilities</b>						
<i>Current Liabilities</i>						
Accounts Payable	1,235	0	0	0	0	1,235
Accrued Wages and Benefits	3,543	0	0	0	0	3,543
Compensated Absences Payable	6,038	0	0	0	0	6,038
Intergovernmental Payable	2,742	0	0	0	0	2,742
<i>Total Current Liabilities</i>	<u>13,558</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,558</u>
<i>Long-Term Liabilities</i>						
Net Pension Liability	161,992	0	0	0	0	161,992
<i>Total Long-Term Liabilities</i>	<u>161,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>161,992</u>
<i>Total Liabilities</i>	<u>175,550</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,550</u>
<b>Deferred Inflows of Resources</b>	<u>130,855</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130,855</u>
<b>Net Position</b>						
Net Investment in Capital Assets	324,224	0	0	0	0	324,224
Unrestricted	288,055	3,115	694	62	180	292,106
<i>Total Net Position</i>	<u>\$612,279</u>	<u>\$3,115</u>	<u>\$694</u>	<u>\$62</u>	<u>\$180</u>	<u>\$616,330</u>

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Enterprise Funds*  
*For the Year Ended December 31, 2021*

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Operating Revenues</b>						
Charges for Services	\$744,952	\$0	\$0	\$0	\$0	\$744,952
Special Assessments	0	2,016	0	0	0	2,016
Other Revenues	6,864	0	0	0	0	6,864
<i>Total Operating Revenues</i>	<u>751,816</u>	<u>2,016</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>753,832</u>
<b>Operating Expenses</b>						
Personal Services	92,605	0	0	0	0	92,605
Fringe Benefits	(83,589)	(237,248)	0	0	0	(320,837)
Contractual Services	536,912	0	0	0	0	536,912
Material and Supplies	38,830	0	0	0	0	38,830
Depreciation	35,858	0	0	0	0	35,858
Other Expenses	22,074	0	0	0	0	22,074
<i>Total Operating Expenses</i>	<u>642,690</u>	<u>(237,248)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>405,442</u>
<i>Operating Income (Loss)</i>	109,126	239,264	0	0	0	348,390
<i>Net Position at Beginning of Year, As Restated (See Note 5)</i>	<u>503,153</u>	<u>(236,149)</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>267,940</u>
<i>Net Position at End of Year</i>	<u><u>\$612,279</u></u>	<u><u>\$3,115</u></u>	<u><u>\$694</u></u>	<u><u>\$62</u></u>	<u><u>\$180</u></u>	<u><u>\$616,330</u></u>

**ATHENS COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2021

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
<b>Cash Flows from Operating Activities:</b>						
Cash Received from Customers	\$739,384	\$0	\$0	\$0	\$0	\$739,384
Cash Received from Special Assessments	0	2,016	0	0	0	2,016
Cash Received from Other Revenues	6,543	0	0	0	0	6,543
Cash Payments for Employees	(117,220)	0	0	0	0	(117,220)
Cash Payments for Contractual Services	(596,443)	0	0	0	0	(596,443)
Cash Payments for Supplies & Materials	(39,551)	0	0	0	0	(39,551)
Cash Payments for Other Expenses	(22,074)	0	0	0	0	(22,074)
<i>Net Cash from Operating Activities</i>	(29,361)	2,016	0	0	0	(27,345)
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Cash Paid for Capital Assets	(16,733)	0	0	0	0	(16,733)
<i>Net Cash from Capital and Related Financing Activities</i>	(16,733)	0	0	0	0	(16,733)
Net Increase (Decrease) in Cash and Cash Equivalents	(46,094)	2,016	0	0	0	(44,078)
Cash and Cash Equivalents at Beginning of Year	475,632	1,099	694	62	180	477,667
Cash and Cash Equivalents at End of Year	\$429,538	\$3,115	\$694	\$62	\$180	\$433,589
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>						
Operating Income (Loss)	\$109,126	\$239,264	\$0	\$0	\$0	\$348,390
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>						
Depreciation	35,858	0	0	0	0	35,858
<i>Changes in Assets and Liabilities:</i>						
(Increase) Decrease in Accounts Receivable	(2,077)	0	0	0	0	(2,077)
(Increase) Decrease in Net OPEB Asset	(18,850)	0	0	0	0	(18,850)
(Increase) Decrease in Deferred Outflows	16,457	29,292	0	0	0	45,749
(Increase) Decrease in Material & Supply Inventory	(721)	0	0	0	0	(721)
(Increase) Decrease in Prepaid Items	(1,433)	0	0	0	0	(1,433)
Increase (Decrease) in Accounts Payable	(61,910)	0	0	0	0	(61,910)
Increase (Decrease) in Accrued Wages & Benefits	467	(1,881)	0	0	0	(1,414)
Increase (Decrease) in Compensated Absences	(6,168)	0	0	0	0	(6,168)
Increase (Decrease) in Intergovernmental Payable	65	(263)	0	0	0	(198)
Increase (Decrease) in Net Pension Liability	(31,676)	(130,286)	0	0	0	(161,962)
Increase (Decrease) in Net OPEB Liability	(131,392)	(88,391)	0	0	0	(219,783)
Increase (Decrease) in Deferred Inflows	62,893	(45,719)	0	0	0	17,174
<i>Net Cash from Operating Activities</i>	(29,361)	2,016	0	0	0	(27,345)

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Plains Sewer Revenue Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$412,368	\$412,368
Special Assessments	21,000	21,000	29,814	8,814
Charges for Services	449,000	449,000	457,198	8,198
Other	0	0	3,266	3,266
<i>Total Revenues</i>	470,000	470,000	902,646	432,646
<b>Expenses</b>				
Salary and Wages	129,000	131,155	131,155	0
Fringe Benefits	97,924	98,186	95,785	2,401
Contractual Services	156,748	153,831	134,913	18,918
Supplies and Materials	16,000	26,000	20,984	5,016
Capital Outlay	79,114	99,114	93,516	5,598
Other	22,000	22,000	20,027	1,973
<i>Debt Service:</i>				
Principal Retirement	85,273	85,262	85,262	0
Interest and Fiscal Charges	9,593	9,604	9,604	0
<i>Total Expenses</i>	595,652	625,152	591,246	33,906
<i>Excess of Revenues Over (Under) Expenses</i>	(125,652)	(155,152)	311,400	466,552
Fund Balances (Deficit) at Beginning of Year	441,303	441,303	441,303	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$315,651</u>	<u>\$286,151</u>	<u>\$752,703</u>	<u>\$466,552</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Albany Sewer Revenue Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$0	\$128,502	\$215,743	\$87,241
<i>Total Revenues</i>	0	128,502	215,743	87,241
<b>Expenses</b>				
Capital Outlay	34,000,000	34,000,000	10,083,387	23,916,613
Other	0	38,286	11,547	26,739
<i>Total Expenses</i>	34,000,000	34,038,286	10,094,934	23,943,352
<i>Excess of Revenues Over (Under) Expenses</i>	(34,000,000)	(33,909,784)	(9,879,191)	24,030,593
<b>Other Financing Sources (Uses):</b>				
Bonds Issued	34,000,000	34,000,000	0	(34,000,000)
Interest and Fiscal Charges	0	(90,216)	(90,216)	0
<i>Total Other Financing Sources (Uses)</i>	34,000,000	33,909,784	(90,216)	(34,000,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	0	0	(9,969,407)	(9,969,407)
Fund Balances (Deficit) at Beginning of Year	14,600,336	14,600,336	14,600,336	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$14,600,336</u>	<u>\$14,600,336</u>	<u>\$4,630,929</u>	<u>(\$9,969,407)</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Plains Water Revenue Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$725,000	\$725,000	\$792,015	\$67,015
Other	0	0	6,543	6,543
<i>Total Revenues</i>	725,000	725,000	798,558	73,558
<b>Expenses</b>				
Salary and Wages	95,500	95,500	92,605	2,895
Fringe Benefits	25,304	25,364	24,615	749
Contractual Services	600,000	599,940	595,117	4,823
Supplies and Materials	102,000	101,042	39,551	61,491
Capital Outlay	71,400	71,400	18,059	53,341
Other	22,000	22,959	22,074	885
<i>Total Expenses</i>	916,204	916,205	792,021	124,184
<i>Excess of Revenues Over (Under) Expenses</i>	(191,204)	(191,205)	6,537	197,742
Fund Balances (Deficit) at Beginning of Year	357,815	357,815	357,815	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$166,611</u>	<u>\$166,610</u>	<u>\$364,352</u>	<u>\$197,742</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Buchtel Water Revenue Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special Assessments	\$0	\$0	\$2,016	\$2,016
<i>Total Revenues</i>	0	0	2,016	2,016
<b>Expenses</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	2,016	2,016
Fund Balances (Deficit) at Beginning of Year	1,099	1,099	1,099	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,099</u>	<u>\$1,099</u>	<u>\$3,115</u>	<u>\$2,016</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Buchtel Sewer Revenue Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	694	694	694	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>\$694</u></u>	<u><u>\$694</u></u>	<u><u>\$694</u></u>	<u><u>\$0</u></u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Athens County Solid Waste Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	62	62	62	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$62</u></u>	<u><u>\$62</u></u>	<u><u>\$62</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Sheriff Academy Training Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	180	180	180	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Internal Service Funds*  
*December 31, 2021*

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
<b>Assets:</b>				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$265,020	\$106,477	\$100,013	\$471,510
<i>Total Assets</i>	<u>265,020</u>	<u>106,477</u>	<u>100,013</u>	<u>471,510</u>
<b>Liabilities</b>				
<i>Current Liabilities</i>				
Accounts Payable	\$0	\$45,411	\$5,858	\$51,269
<i>Total Current Liabilities</i>	<u>0</u>	<u>45,411</u>	<u>5,858</u>	<u>51,269</u>
<i>Total Liabilities</i>	<u>0</u>	<u>45,411</u>	<u>5,858</u>	<u>51,269</u>
<b>Net Position</b>				
Unrestricted	265,020	61,066	94,155	420,241
<i>Total Net Position</i>	<u><u>\$265,020</u></u>	<u><u>\$61,066</u></u>	<u><u>\$94,155</u></u>	<u><u>\$420,241</u></u>

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenses and Changes in Fund Balances*  
*Nonmajor Internal Service Funds*  
*For the Year Ended December 31, 2021*

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$7,756	\$0	\$0	\$7,756
Other Revenues	0	260,605	100,000	360,605
<i>Total Operating Revenues</i>	<u>7,756</u>	<u>260,605</u>	<u>100,000</u>	<u>368,361</u>
<b>Operating Expenses</b>				
Personal Services	4,000	0	0	4,000
Fringe Benefits	57	276,173	107,217	383,447
Other Expenses	3,165	0	0	3,165
<i>Total Operating Expenses</i>	<u>7,222</u>	<u>276,173</u>	<u>107,217</u>	<u>390,612</u>
<i>Operating Income (Loss)</i>	<u>534</u>	<u>(15,568)</u>	<u>(7,217)</u>	<u>(22,251)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest Income	220	0	0	220
<i>Total Non-Operating Revenues (Expenses)</i>	<u>220</u>	<u>0</u>	<u>0</u>	<u>220</u>
<i>Net Change in Net Position</i>	754	(15,568)	(7,217)	(22,031)
<i>Net Position at Beginning of Year</i>	<u>264,266</u>	<u>76,634</u>	<u>101,372</u>	<u>442,272</u>
<i>Net Position at End of Year</i>	<u>\$265,020</u>	<u>\$61,066</u>	<u>\$94,155</u>	<u>\$420,241</u>

**ATHENS COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2021

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Totals
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Other Revenues	\$7,756	\$260,605	\$100,000	\$368,361
Cash Payments for Employees	(4,057)	(230,762)	(101,359)	(336,178)
Cash Payments for Other Expenses	(3,165)	0	0	(3,165)
<i>Net Cash from Operating Activities</i>	534	29,843	(1,359)	29,018
<b>Cash Flows from Investing Activities:</b>				
Interest Received on Investments	220	0	0	220
<i>Net Cash from Investing Activities</i>	220	0	0	220
Net Increase (Decrease) in Cash and Cash Equivalents	754	29,843	(1,359)	29,238
Cash and Cash Equivalents at Beginning of Year	264,266	76,634	101,372	442,272
Cash and Cash Equivalents at End of Year	\$265,020	\$106,477	\$100,013	\$471,510
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>				
Operating Income (Loss)	\$534	(\$15,568)	(\$7,217)	(\$22,251)
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>				
<i>Changes in Assets and Liabilities:</i>				
Increase (Decrease) in Accounts Payable	0	45,411	5,858	51,269
<i>Net Cash from Operating Activities</i>	\$534	\$29,843	(\$1,359)	\$29,018

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Employee Benefits Trust Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$13,448	\$13,448	\$7,756	(\$5,692)
Interest	0	0	220	220
<i>Total Revenues</i>	13,448	13,448	7,976	(5,472)
<b>Expenses</b>				
Salary and Wages	4,000	4,000	4,000	0
Fringe Benefits	58	58	57	1
Other	9,390	9,390	3,165	6,225
<i>Total Expenses</i>	13,448	13,448	7,222	6,226
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	754	754
Fund Balances (Deficit) at Beginning of Year	264,266	264,266	264,266	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$264,266</u>	<u>\$264,266</u>	<u>\$265,020</u>	<u>\$754</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Dental Self Insurance Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$260,000	\$260,000	\$260,605	\$605
<i>Total Revenues</i>	260,000	260,000	260,605	605
<b>Expenses</b>				
Fringe Benefits	290,000	290,000	230,762	59,238
<i>Total Expenses</i>	290,000	290,000	230,762	59,238
<i>Excess of Revenues Over (Under) Expenses</i>	(30,000)	(30,000)	29,843	59,843
Fund Balances (Deficit) at Beginning of Year	76,634	76,634	76,634	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$46,634</u>	<u>\$46,634</u>	<u>\$106,477</u>	<u>\$59,843</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*JFS Self Insurance Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$125,000	\$125,000	\$100,000	(\$25,000)
<i>Total Revenues</i>	125,000	125,000	100,000	(25,000)
<b>Expenses</b>				
Fringe Benefits	125,000	125,000	101,359	23,641
<i>Total Expenses</i>	125,000	125,000	101,359	23,641
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	(1,359)	(1,359)
Fund Balances (Deficit) at Beginning of Year	101,372	101,372	101,372	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$101,372</u>	<u>\$101,372</u>	<u>\$100,013</u>	<u>(\$1,359)</u>



## ATHENS COUNTY, OHIO

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### ***Fund Descriptions – Nonmajor Fiduciary Funds***

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

#### **Private Purpose Trust Funds**

##### **Ruth Dye Trust**

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

##### **Spay and Neuter Donations Trust**

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

##### **Sheriff's Explorers Trust**

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

##### **Children Services Trust**

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

##### **Ida Brooks Trust**

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

#### **Custodial Funds**

##### **Athens County Health District**

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

##### **Alcohol Drug Addiction and Mental Health Board (317 Board)**

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

##### **Hocking Valley Community Residential Center**

To account for funds and subfunds of the Hocking Valley Community Residential Center, for which the County Auditor is fiscal agent.

##### **Undivided Tax**

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

##### **Coronavirus Relief**

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

##### **Other Fiscal Agent Fund**

To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities that include the Athens County Recycling, Family and Children First Council, Multi-System Youth, County Planner, Soil Conservation and Athens-Hocking Solid Waste.

**ATHENS COUNTY, OHIO**

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*Misc. Judicial, Public Safety, and Human Services Fund*

To account for various fines and fees collected and distributed through the courts for the benefit of others including State Fees, SEPTA, County Court Agency, and County Sheriff Agency.

**Athens County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2021*

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
<b>Assets:</b>						
Cash and Cash Equivalents	\$10	\$40,839	\$581	\$5	\$396	\$41,831
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	313	313
<i>Total Assets</i>	<u>10</u>	<u>40,839</u>	<u>581</u>	<u>5</u>	<u>709</u>	<u>42,144</u>
<b>Liabilities</b>						
Accounts Payable	0	3,262	0	0	0	3,262
<i>Total Current Liabilities</i>	<u>0</u>	<u>3,262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,262</u>
<i>Total Liabilities</i>	<u>0</u>	<u>3,262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,262</u>
<b>Net Position</b>						
Held in Trust for Other Individuals and Organizations	10	37,577	581	5	709	38,882
<i>Total Net Position</i>	<u>\$10</u>	<u>\$37,577</u>	<u>\$581</u>	<u>\$5</u>	<u>\$709</u>	<u>\$38,882</u>

**Athens County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2021*

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
<b>Additions</b>						
Gifts and Contributions	\$0	\$0	\$0	\$0	\$100	\$100
Interest	0	0	0	0	3	3
Other	0	\$17,629	0	0	0	17,629
<i>Total Additions</i>	<u>0</u>	<u>17,629</u>	<u>0</u>	<u>0</u>	<u>103</u>	<u>17,732</u>
<b>Deductions</b>						
Payments in Accordance with Trust Agreements	0	6,861	0	0	0	6,861
<i>Total Deductions</i>	<u>0</u>	<u>6,861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,861</u>
<i>Net Change in Net Position</i>	0	10,768	0	0	103	10,871
<i>Net Position at Beginning of Year</i>	<u>10</u>	<u>26,809</u>	<u>581</u>	<u>5</u>	<u>606</u>	<u>28,011</u>
<i>Net Position at End of Year</i>	<u>\$10</u>	<u>\$37,577</u>	<u>\$581</u>	<u>\$5</u>	<u>\$709</u>	<u>\$38,882</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Ruth Dye Trust Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	10	10	10	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Spay and Neuter Donation Trust Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$15,000	\$15,000	\$17,629	\$2,629
<i>Total Revenues</i>	\$15,000	\$15,000	\$17,629	2,629
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Other	20,000	20,000	3,599	16,401
<i>Total Expenditures</i>	20,000	20,000	3,599	16,401
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	(5,000)	14,030	19,030
Fund Balances (Deficit) at Beginning of Year	26,809	26,809	26,809	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$21,809</u>	<u>\$21,809</u>	<u>\$40,839</u>	<u>\$19,030</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Sheriffs Explorers Trust Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	581	581	581	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Childrens Services Trust Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$5	\$5	\$0	(\$5)
<i>Total Revenues</i>	5	5	0	(5)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Other	5	5	0	5
<i>Total Expenditures</i>	5	5	0	5
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	5	5	5	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5</u>	<u>\$5</u>	<u>\$5</u>	<u>\$0</u>



**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Ida Brooks Trust Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$3	\$3
Other	0	0	100	100
<i>Total Revenues</i>	0	0	103	103
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Other	10	10	0	10
<i>Total Expenditures</i>	10	10	0	10
<i>Excess of Revenues Over (Under) Expenditures</i>	(10)	(10)	103	113
Fund Balances (Deficit) at Beginning of Year	293	293	293	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$283</u>	<u>\$283</u>	<u>\$396</u>	<u>\$113</u>

**Athens County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Nonmajor Custodial Funds*  
*For The Year Ended 12/31/2021*

	Athens County Health District Agency	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents	\$2,898,046	\$5,405,999	\$323,767	\$3,634,133
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Intergovernmental Receivable	11,754	96,293	0	3,321,131
Property Taxes Receivable	0	0	0	59,585,373
Special Assessments Receivable	0	0	0	2,798,096
<i>Total Assets</i>	<u>\$2,909,800</u>	<u>\$5,502,292</u>	<u>\$323,767</u>	<u>\$69,338,733</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$7,091	\$19,969	\$29,698	\$129,325
Contracts Payable	8,313	6,378	0	0
Intergovernmental Payable	25,853	2,874	4,566	0
Matured Compensated Absences	0	0	0	0
<i>Total Liabilities</i>	<u>41,257</u>	<u>29,221</u>	<u>34,264</u>	<u>129,325</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,138,928</u>
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>2,868,543</u>	<u>5,473,071</u>	<u>289,503</u>	<u>15,070,480</u>
<i>Total Net Position</i>	<u><u>\$2,868,543</u></u>	<u><u>\$5,473,071</u></u>	<u><u>\$289,503</u></u>	<u><u>\$15,070,480</u></u>

Coronavirus Relief	Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$0	\$1,873,226	\$110,396	\$14,245,567
0	0	410,688	410,688
0	49,206	0	3,478,384
0	0	0	59,585,373
0	0	0	2,798,096
<u>\$0</u>	<u>\$1,922,432</u>	<u>\$521,084</u>	<u>\$80,518,108</u>
\$0	\$36,054	\$0	\$222,137
0	25,939	0	40,630
0	1,942	52,013	87,248
0	656	0	656
<u>0</u>	<u>64,591</u>	<u>52,013</u>	<u>350,671</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>54,138,928</u>
<u>0</u>	<u>1,857,841</u>	<u>469,071</u>	<u>26,028,509</u>
<u>\$0</u>	<u>\$1,857,841</u>	<u>\$469,071</u>	<u>\$26,028,509</u>

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Custodial Funds*  
*For The Year Ended December 31, 2021*

	Athens County Health District Agency	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$2,705,454
Amounts Received as Fiscal Agent	4,175,052	11,303,531	1,873,254	21,690
Licenses and Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	55,488,763
Excise Tax Collections for Other Governments	0	0	0	1,676,545
Sheriff Sale Collections for Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	520,398
Interest, Dividends, and Other Investment Income	0	0	0	0
<i>Total Revenues</i>	<u>4,175,052</u>	<u>11,303,531</u>	<u>1,873,254</u>	<u>60,412,850</u>
<b>Expenses</b>				
Distributions as Fiscal Agent	3,661,277	10,444,326	1,713,908	129,325
Distributions of State Funds to Other Governments	0	0	0	2,156,605
Distributions to the State of Ohio	0	0	0	0
Licenses and Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	55,150,367
Excise Tax Distributions	0	0	0	1,963,420
Sheriff Sale Distributions to Other Governments	0	0	0	0
Distributions to Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	440,001
<i>Total Expenses</i>	<u>3,661,277</u>	<u>10,444,326</u>	<u>1,713,908</u>	<u>59,839,718</u>
<i>Net Change in Fund Balances</i>	513,775	859,205	159,346	573,132
<i>Fund Balances (Deficits) at Beginning of Year, As Restated(See Note 5)</i>	<u>2,354,768</u>	<u>4,613,866</u>	<u>130,157</u>	<u>14,497,348</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$2,868,543</u></u>	<u><u>\$5,473,071</u></u>	<u><u>\$289,503</u></u>	<u><u>\$15,070,480</u></u>

Coronavirus Relief	Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$0	\$53,964	\$43,650	\$2,803,068
0	\$1,503,924	0	18,877,451
0	0	7,262,377	7,262,377
0	0	1,480,328	1,480,328
0	0	0	55,488,763
0	0	0	1,676,545
0	0	378,086	378,086
0	0	0	520,398
46	0	0	46
46	1,557,888	9,164,441	88,487,062
0	1,327,615	52,395	17,328,846
0	0	0	2,156,605
0	0	171,690	171,690
0	0	7,017,813	7,017,813
0	0	1,483,956	1,483,956
0	0	0	55,150,367
0	0	0	1,963,420
0	0	517,870	517,870
173	53,964	0	54,137
0	0	0	440,001
173	1,381,579	9,243,724	86,284,705
(127)	176,309	(79,283)	2,202,357
127	1,681,532	548,354	23,826,152
\$0	\$1,857,841	\$469,071	\$26,028,509

# Statistical Section



Photos: Jim Downard

## Statistical Section

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

### Contents

### Tables

#### **Financial Trends**

**1-4**

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

#### **Revenue Capacity**

**5-8**

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

#### **Debt Capacity**

**9-13**

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

#### **Economic and Demographic Information**

**14-15**

These tables offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

#### **Operating Information**

**16-18**

These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

#### **Miscellaneous Information**

**19-22**

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

**Sources:** Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

**Table 1**  
**Athens County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2012	2013	2014	2015
Governmental Activities				
Net Investment in Capital Assets	\$ 57,263,128	\$ 55,619,382	\$ 53,505,272	\$ 65,257,011
Restricted for:				
Job and Family Services	695,224	652,291	1,148,680	1,528,571
Road and Bridge Services	3,155,856	2,875,047	2,687,027	2,707,722
Children Services	4,164,009	3,786,610	2,397,026	1,693,542
Developmental Disabilities Services	5,290,013	4,451,033	4,375,035	4,177,780
Ambulance Services	1,831,956	1,676,085	1,790,519	2,064,035
Capital Projects	1,930,692	2,028,740	3,009,321	3,499,111
American Rescue Plan	0	0	0	0
General Government:				
Legislative and Executive	866,346	854,022	811,022	862,787
Judicial	247,103	225,914	230,180	269,411
Public Safety	1,765,184	2,084,375	1,986,114	1,830,347
Public Works	609,096	626,762	665,768	458,575
Health	1,045,127	1,077,607	1,155,073	1,223,925
Human Services	755,410	874,715	851,977	1,120,985
Consevation and Recreation	7,191	8,636	45,345	50,899
Economic Development and Assistance	632,481	617,840	614,015	607,678
Debt Service	-	-	-	-
Unrestricted (Deficit)	684,030	1,469,666	(17,093,260)	(16,136,125)
<b>Total Governmental Activities Net Position</b>	<b>80,942,846</b>	<b>78,928,725</b>	<b>58,179,114</b>	<b>71,216,254</b>
Business-Type Activities				
Net Investment in Capital Assets	3,599,584	3,573,885	3,732,270	4,215,323
Unrestricted (Deficit)	1,906,792	1,811,893	1,282,352	653,656
<b>Total Business-Type Activities Net Position</b>	<b>5,506,376</b>	<b>5,385,778</b>	<b>5,014,622</b>	<b>4,868,979</b>
Primary Government				
Net Investment in Capital Assets	60,862,712	59,193,267	57,237,542	69,472,334
Restricted	22,995,688	21,839,677	21,767,102	22,095,368
Unrestricted (Deficit)	2,590,822	3,281,559	(15,810,908)	(15,482,469)
<b>Total Primary Government Net Position</b>	<b>\$ 86,449,222</b>	<b>\$ 84,314,503</b>	<b>\$ 63,193,736</b>	<b>\$ 76,085,233</b>



2016	2017	2018	2019	2020	2021
\$ 64,726,175	\$ 63,962,662	\$ 63,551,829	\$ 65,904,894	\$ 70,999,912	\$ 67,818,045
1,754,276	2,109,690	2,166,528	1,687,573	1,596,110	835,992
3,000,769	2,863,488	3,416,407	4,766,576	4,574,244	4,274,780
1,473,252	3,082,294	3,161,320	3,649,147	4,802,476	7,249,274
5,242,969	5,439,098	6,790,646	4,601,824	4,892,828	4,501,648
2,281,045	2,798,452	2,452,567	2,133,846	152,610	45,942
3,233,340	1,513,185	1,114,854	840,885	1,010,510	765,695
0	0	0	0	0	21,425
995,340	1,158,704	1,152,894	1,276,369	1,438,206	1,638,687
252,810	249,386	346,352	344,915	348,078	430,515
1,606,056	1,808,711	1,979,032	2,107,067	3,280,190	5,310,228
152,783	175,921	47,495	102,640	217,888	289,740
1,249,536	1,275,754	1,275,988	1,362,273	1,414,135	1,443,685
1,505,217	1,252,346	764,798	1,118,866	991,390	5,115,721
31,252	31,752	31,472	-	0	0
493,026	505,714	451,479	2,240,157	2,475,029	268,519
-	-	-	9,589	8,829	8,857
<u>(16,667,726)</u>	<u>(38,280,670)</u>	<u>(43,272,271)</u>	<u>(53,911,787)</u>	<u>(59,828,511)</u>	<u>(33,015,726)</u>
<u>71,330,120</u>	<u>49,946,487</u>	<u>45,431,390</u>	<u>38,234,834</u>	<u>38,373,924</u>	<u>67,003,027</u>
4,283,821	4,199,734	4,088,090	3,838,181	5,436,250	2,442,038
<u>593,741</u>	<u>594,726</u>	<u>777,970</u>	<u>569,289</u>	<u>(2,651,757)</u>	<u>1,030,651</u>
<u>4,877,562</u>	<u>4,794,460</u>	<u>4,866,060</u>	<u>4,407,470</u>	<u>2,784,493</u>	<u>3,472,689</u>
69,009,996	68,162,396	67,639,919	69,743,075	76,436,162	70,260,083
23,271,671	24,264,495	25,151,832	26,241,727	27,202,523	32,200,708
<u>(16,073,985)</u>	<u>(37,685,944)</u>	<u>(42,494,301)</u>	<u>(53,342,498)</u>	<u>(62,480,268)</u>	<u>(31,985,075)</u>
<u>\$ 76,207,682</u>	<u>\$ 54,740,947</u>	<u>\$ 50,297,450</u>	<u>\$ 42,642,304</u>	<u>\$ 41,158,417</u>	<u>\$ 70,475,716</u>

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

	2012	2013	2014	2015
<b>Expenses</b>				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,297,223	\$ 6,815,779	\$ 7,117,371	\$ 8,012,033
Judicial	2,217,794	2,360,747	2,581,187	2,667,586
Public Safety	5,704,335	5,524,967	6,263,108	5,796,777
Public Works	7,352,759	7,909,038	8,408,104	8,722,224
Health	3,506,433	3,688,881	3,878,658	4,067,711
Human Services	26,289,899	27,940,930	30,820,788	30,019,175
Conservation and Recreation	134,111	15,010	39,529	54,972
Economic Development and Assistance	6,282	121,772	6,177	7,518
Interest and Fiscal Charges	68,425	45,795	40,793	65,209
<i>Total Governmental Activities Expenses</i>	<u>51,577,261</u>	<u>54,422,919</u>	<u>59,155,715</u>	<u>59,413,205</u>
Business-Type Activities:				
Plains Sewer	398,860	356,053	362,258	336,741
Plains Water	605,985	654,415	644,583	655,519
Albany Sewer	0	0	0	0
Buchtel Sewer	195,880	237,493	247,148	274,023
Buchtel Water	188,129	107,471	120,658	92,531
Sheriff Academy Training	59,467	33,421	7,340	697
<i>Total Business-Type Activities Expenses</i>	<u>1,448,321</u>	<u>1,388,853</u>	<u>1,381,987</u>	<u>1,359,511</u>
<i>Total Primary Government Expenses</i>	53,025,582	55,811,772	60,537,702	60,772,716
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,266,957	2,256,302	2,288,243	2,397,042
Judicial	993,014	955,410	992,163	1,021,065
Public Safety	259,138	327,138	310,209	295,518
Public Works	128,824	154,098	136,191	167,449
Health	1,847,655	1,295,700	1,747,596	1,924,943
Human Services	279,047	190,638	342,629	216,252
Economic Development and Assistance	0	0	0	0
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	9,815	2,070	3,990	0
Judicial	73,075	63,267	85,668	90,470
Public Safety	478,776	400,008	395,062	410,325
Public Works	5,148,124	4,877,211	4,996,640	5,550,571
Health	290,358	268,345	234,066	178,404
Human Services	16,541,028	16,964,281	19,627,600	18,277,999
Conservation and Recreation	89,855	0	0	0
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	0	0	0	0
Public Safety	0	0	0	0
Public Works	299,759	356,494	559,581	379,294
Conservation and Recreation	0	415,107	82,777	28,205
<i>Total Governmental Activities Program Revenues</i>	<u>28,705,425</u>	<u>28,526,069</u>	<u>31,802,415</u>	<u>30,937,537</u>

	2016	2017	2018	2019	2020	2021
\$	9,048,405	\$ 16,020,874	\$ 11,359,457	\$ 9,869,210	\$ 9,023,425	\$ 5,283,186
	2,452,151	3,261,324	3,253,040	2,991,056	3,490,638	1,717,415
	6,792,856	7,270,674	8,416,299	9,813,573	8,841,913	5,131,312
	7,456,114	6,809,651	8,581,423	10,065,661	9,067,412	7,611,499
	4,641,479	5,006,077	5,858,375	6,400,404	10,058,333	1,754,455
	33,374,033	33,675,697	36,353,126	38,563,531	34,991,441	24,423,362
	166,192	33,909	294,651	5,977	40,358	43,241
	115,252	0	54,510	62,337	151,152	0
	64,095	213,415	163,851	155,800	240,754	274,008
	<u>64,110,577</u>	<u>72,291,621</u>	<u>74,334,732</u>	<u>77,927,549</u>	<u>75,905,426</u>	<u>46,238,478</u>
	494,114	423,063	453,439	757,582	399,702	609,373
	611,623	780,978	611,887	863,864	874,782	642,690
	0	0	0	0	10,555	197,797
	243,902	249,080	261,005	339,520	1,330,162	0
	118,985	129,246	161,778	164,873	415,817	(237,248)
	8,643	1,670	0	0	0	0
	<u>1,477,267</u>	<u>1,584,037</u>	<u>1,488,109</u>	<u>2,125,839</u>	<u>3,031,018</u>	<u>1,212,612</u>
	65,587,844	73,875,658	75,822,841	80,053,388	78,936,444	47,451,090
	2,499,521	2,664,884	2,575,468	2,741,208	2,886,948	2,682,048
	956,825	949,948	919,510	922,145	894,196	892,794
	410,225	417,594	445,535	533,585	538,416	643,727
	151,434	149,466	112,517	102,416	100,290	130,893
	1,994,818	1,969,529	1,560,995	1,301,239	2,551,855	2,011,185
	213,564	85,278	216,052	270,185	318,711	320,891
	0	17,029	0	0	0	0
	0	694,680	906,299	50,000	89,164	90,182
	78,228	101,400	241,585	427,510	405,373	435,078
	547,190	630,313	896,734	1,361,828	1,646,916	1,446,654
	5,672,581	4,873,353	5,957,418	13,113,343	7,768,777	7,946,248
	195,656	276,748	348,110	446,368	3,866,449	278,576
	21,282,959	19,749,257	19,699,682	19,807,250	20,536,723	21,390,767
	0	0	0	0	0	0
	0	2,782,981	0	0	0	0
	371,265	77,000	0	0	0	0
	642,826	0	0	0	0	240,975
	48,206	142,491	62,108	0	21,314	0
	<u>35,065,298</u>	<u>35,581,951</u>	<u>33,942,013</u>	<u>41,077,077</u>	<u>41,625,132</u>	<u>38,510,018</u>

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

	2012	2013	2014	2015
<b>Business-Type Activities:</b>				
Charges for Services:				
Plains Sewer	335,963	308,925	327,277	348,105
Albany Sewer	0	0	0	0
Plains Water	639,759	579,582	612,294	556,949
Buchtel Sewer	165,544	184,331	157,353	175,587
Buchtel Water	81,820	113,782	84,509	116,832
Sheriff Academy Training	64,129	40,794	0	196
Capital Grants and Contributions:				
Plains Sewer	0	0	0	0
Buchtel Water	0	0	0	0
<i>Total Business-Type Activities Program Revenues</i>	<u>1,287,215</u>	<u>1,227,414</u>	<u>1,181,433</u>	<u>1,197,669</u>
<i>Total Primary Government Program Revenues</i>	29,992,640	29,753,483	32,983,848	32,135,206
<b>Net (Expense) Revenue</b>				
Governmental Activities	(22,871,836)	(25,896,850)	(27,353,300)	(28,475,668)
Business-Type Activities	(161,106)	(161,439)	(200,554)	(161,842)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (23,032,942)</u>	<u>\$ (26,058,289)</u>	<u>\$ (27,553,854)</u>	<u>\$ (28,637,510)</u>
<b>General Revenues and Other Change in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,937,661	1,951,706	1,978,623	2,083,779
Children Services	2,749,746	3,351,573	3,136,743	3,428,489
ACBDD	4,192,444	4,265,243	4,685,785	6,158,040
Ambulance Service	1,506,186	1,773,267	1,781,509	1,993,689
Other Purposes	818,547	827,089	834,986	838,027
Sales Tax Levied for:				
General Fund	5,821,327	5,990,743	6,380,319	6,697,994
911 Emergency Communications	1,513,874	1,497,493	1,594,798	1,674,292
Grants and Entitlements				
not restricted to Specific Programs	1,507,284	2,235,984	1,991,287	2,181,877
Investment Earnings	201,100	112,432	147,464	287,928
Miscellaneous	1,936,902	1,877,199	2,897,450	2,717,695
<i>Total Governmental Activities</i>	<u>22,185,071</u>	<u>23,882,729</u>	<u>25,428,964</u>	<u>28,061,810</u>
Business-Type Activities:				
Investment Earnings	26	20	17	12
Miscellaneous	55,291	39,473	15,488	16,188
<i>Total Business-Type Activities</i>	<u>55,317</u>	<u>39,493</u>	<u>15,505</u>	<u>16,200</u>
<i>Total Primary Government</i>	<u>22,240,388</u>	<u>23,922,222</u>	<u>25,444,469</u>	<u>28,078,010</u>
<b>Change in Net Position</b>				
Governmental Activities	(\$686,765)	(\$2,014,121)	(\$1,924,336)	(\$413,858)
Business-Type Activities	(105,789)	(121,946)	(185,049)	(145,642)
<i>Total Primary Government Change in Net Position</i>	<u>(\$792,554)</u>	<u>(\$2,136,067)</u>	<u>(\$2,109,385)</u>	<u>(\$559,500)</u>

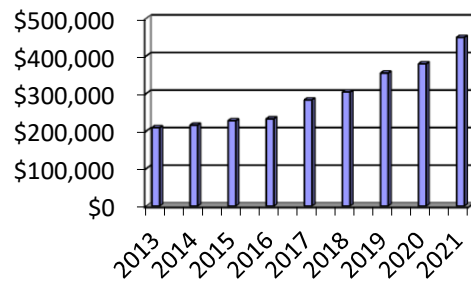
2016	2017	2018	2019	2020	2021
457,333	512,332	437,060	455,663	491,466	469,902
0	0	0	0	0	261,269
674,733	731,727	715,659	778,280	842,988	744,952
182,777	188,420	196,763	208,296	16,298	0
129,539	160,905	178,368	194,475	19,333	2,016
0	0	0	0	0	0
0	0	0	4,695	0	412,368
0	0	0	1,679	0	0
<u>1,444,382</u>	<u>1,593,384</u>	<u>1,527,850</u>	<u>1,643,088</u>	<u>1,370,085</u>	<u>1,890,507</u>
36,509,680	37,175,335	35,469,863	42,720,165	42,995,217	40,400,525
(29,045,279)	(36,709,670)	(40,392,719)	(36,850,472)	(34,280,294)	(7,728,460)
(32,885)	9,347	39,741	(482,751)	(1,660,933)	677,895
<u>\$ (29,078,164)</u>	<u>\$ (36,700,323)</u>	<u>\$ (40,352,978)</u>	<u>\$ (37,333,223)</u>	<u>\$ (35,941,227)</u>	<u>\$ (7,050,565)</u>
2,168,650	2,235,968	2,374,218	2,436,500	2,541,868	2,756,369
3,555,060	3,783,014	3,819,913	3,888,359	4,192,440	5,681,674
6,421,268	6,670,071	6,820,951	6,865,504	7,313,981	7,443,701
2,396,115	2,500,591	2,529,683	2,542,051	2,696,003	2,735,819
821,502	874,291	882,232	898,709	957,502	977,558
6,799,801	6,792,223	6,393,217	6,680,649	6,851,305	8,023,643
1,699,741	1,823,540	1,472,423	1,669,955	1,712,610	3,365,733
2,165,376	2,418,926	2,265,848	1,818,189	1,351,941	2,320,713
363,673	493,662	740,085	891,104	580,581	358,340
<u>2,767,959</u>	<u>5,100,485</u>	<u>6,718,068</u>	<u>3,552,421</u>	<u>6,221,153</u>	<u>2,694,013</u>
<u>29,159,145</u>	<u>32,692,771</u>	<u>34,016,638</u>	<u>31,243,441</u>	<u>34,419,384</u>	<u>36,357,563</u>
10	6	2	0	0	0
41,457	40,409	28,905	24,161	37,956	10,301
<u>41,467</u>	<u>40,415</u>	<u>28,907</u>	<u>24,161</u>	<u>37,956</u>	<u>10,301</u>
<u>29,200,612</u>	<u>32,733,186</u>	<u>34,045,545</u>	<u>31,267,602</u>	<u>34,457,340</u>	<u>36,367,864</u>
113,866	(4,016,899)	(6,376,081)	(5,607,031)	139,090	28,629,103
8,582	49,762	68,648	(458,590)	(1,622,977)	688,196
<u>\$122,448</u>	<u>(\$3,967,137)</u>	<u>(\$6,307,433)</u>	<u>(6,065,621)</u>	<u>(1,483,887)</u>	<u>29,317,299</u>

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

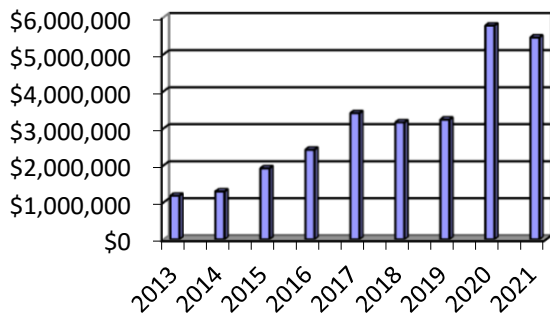
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund				
Nonspendable	\$ 218,988	\$ 208,930	\$ 215,489	\$ 227,366
Assigned	1,185,752	1,179,242	1,294,158	1,921,076
Unassigned	<u>1,341,484</u>	<u>1,648,139</u>	<u>1,952,554</u>	<u>1,838,039</u>
<i>Total General Fund</i>	<u>2,746,224</u>	<u>3,036,311</u>	<u>3,462,201</u>	<u>3,986,481</u>
All Other Governmental Funds				
Nonspendable	628,507	796,385	676,385	680,609
Restricted	18,190,742	16,688,377	15,681,321	14,643,825
Committed	36,867	43,523	41,768	43,921
Assigned	1,902,586	2,000,634	2,981,912	3,473,394
Unassigned	<u>(69,040)</u>	<u>(36,449)</u>	<u>(555,942)</u>	<u>(765,769)</u>
Total All Other Governmental Funds	<u>20,689,662</u>	<u>19,492,470</u>	<u>18,825,444</u>	<u>18,075,980</u>
<i>Total Governmental Funds</i>	<u><u>\$ 23,435,886</u></u>	<u><u>\$ 22,528,781</u></u>	<u><u>\$ 22,287,645</u></u>	<u><u>\$ 22,062,461</u></u>

2016	2017	2018	2019	2020	2021
\$ 232,470	\$ 282,747	\$ 304,202	\$ 354,369	\$ 379,005	\$ 449,237
2,422,134	3,409,880	3,160,638	3,236,610	5,775,184	5,454,657
2,146,124	2,051,479	2,069,785	2,809,277	2,880,519	4,106,551
4,800,728	5,744,106	5,534,625	6,400,256	9,034,708	10,010,445
676,006	503,272	538,334	519,447	584,804	847,666
15,846,215	19,300,887	19,876,511	22,460,727	20,754,219	23,152,182
51,504	200,212	114,959	44,400	2,217,366	3,994,573
3,203,156	1,202,085	955,463	763,929	969,750	542,849
(844,831)	(650,103)	(564,441)	(639,271)	(946,815)	(752,354)
18,932,050	20,556,353	20,920,826	23,149,232	23,579,324	27,784,916
\$ 23,732,778	\$ 26,300,459	\$ 26,455,451	\$ 29,549,488	\$ 32,614,032	\$ 37,795,361

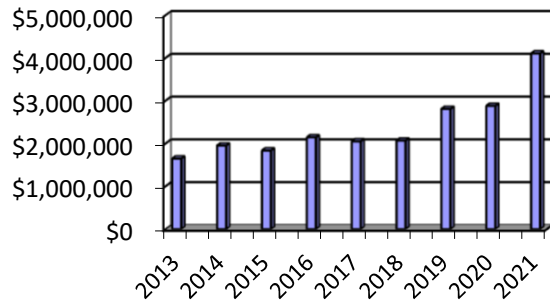
### General Fund Nonspendable



### General Fund Assigned



### General Fund Unassigned



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

	2012	2013	2014	2015
<b>Revenues</b>				
Property Taxes	\$ 11,162,802	\$ 12,146,623	\$ 12,191,171	\$ 14,459,487
Sales Tax	7,335,201	7,488,236	7,975,117	8,372,286
Intergovernmental	24,087,442	25,397,276	28,105,332	26,286,963
Charges for Services	5,256,921	4,824,314	5,297,497	5,530,820
Licenses and Permits	160,270	166,477	180,861	178,781
Fines and Forfeitures	357,444	285,240	338,686	312,668
Interest	200,907	112,338	147,396	287,673
Other Revenues	1,715,132	1,713,654	2,412,740	2,538,407
<b>Total Revenues</b>	<b>50,276,119</b>	<b>52,134,158</b>	<b>56,648,800</b>	<b>57,967,085</b>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,032,282	6,516,743	6,482,015	6,863,493
Judicial	2,226,535	2,341,975	2,572,206	2,695,174
Public Safety	5,723,483	5,579,749	6,523,846	6,193,240
Public Works	5,159,020	5,485,836	6,711,058	6,941,021
Health	3,647,196	3,992,502	4,111,710	4,333,027
Human Services	26,258,264	27,646,380	30,185,727	29,984,762
Conservation and Recreation	141,761	420,364	28,091	26,272
Economic Development and Assistance	6,282	121,772	6,177	7,518
Capital Outlay	302,959	658,446	1,276,483	747,642
<i>Debt Service:</i>				
Principal Retirement	533,801	188,983	368,026	388,557
Interest and Fiscal Charges	70,278	46,422	41,419	65,835
<b>Total Expenditures</b>	<b>50,101,861</b>	<b>52,999,172</b>	<b>58,306,758</b>	<b>58,246,541</b>
Excess of Revenues Over (Under) Expenditures	174,258	(865,014)	(1,657,958)	(279,456)
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	1,653	211	43,615	21,421
Issuance of Bonds	0	0	358,007	0
Proceeds from Issuance of Notes	0	0	21,000	0
Proceeds of Loans	0	0	0	0
Inception of Capital Leases	0	54,443	975,056	32,851
Transfers - In	1,427,698	1,054,239	1,886,030	1,247,602
Transfers - Out	(1,427,698)	(1,054,239)	(1,886,030)	(1,247,602)
<b>Total Other Sources (Uses)</b>	<b>1,653</b>	<b>54,654</b>	<b>1,397,678</b>	<b>54,272</b>
<b>Net Change in Fund Balances</b>	<b>\$ 175,911</b>	<b>\$ (810,360)</b>	<b>\$ (260,280)</b>	<b>\$ (225,184)</b>
Capital Outlay	\$ 2,364,653	\$ 2,705,694	\$ 3,835,314	\$ 3,367,922
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.27%	0.47%	0.75%	0.83%



2016	2017	2018	2019	2020	2021
\$ 15,196,215	\$ 16,555,632	\$ 16,443,063	\$ 17,026,416	\$ 17,683,363	\$ 19,592,919
8,499,542	8,615,763	7,865,640	8,350,604	8,563,915	11,389,376
30,789,349	31,556,428	31,201,317	36,420,298	35,221,086	33,077,389
5,769,857	5,863,695	5,442,199	5,474,617	6,883,455	6,278,048
171,344	157,297	163,621	181,350	193,692	186,521
285,186	232,736	224,257	214,811	213,269	216,969
362,384	491,422	733,120	885,254	578,823	358,120
2,301,034	4,421,698	5,738,430	3,552,421	6,221,153	2,694,013
63,374,911	67,894,671	67,811,647	72,105,771	75,558,756	73,793,355
7,609,073	12,474,186	9,607,071	8,525,026	7,446,353	6,915,070
2,394,299	2,943,230	2,942,354	2,366,704	3,156,497	3,017,231
6,501,509	6,740,824	7,412,908	8,159,701	7,880,035	8,689,128
6,056,521	5,186,269	7,260,913	13,763,483	8,485,479	8,753,301
4,884,531	4,691,580	5,370,544	5,008,534	11,679,428	5,570,866
32,216,322	33,000,089	33,255,940	34,585,863	32,303,560	33,880,770
48,445	6,179	255,258	6,600	0	0
115,252	0	54,510	62,337	151,152	0
1,533,578	3,938,105	849,185	344,611	1,017,218	843,212
345,646	303,994	530,455	312,182	688,275	677,042
64,721	214,042	164,477	156,427	241,380	274,634
61,769,897	69,498,498	67,703,615	73,291,468	73,049,377	68,621,254
1,605,014	(1,603,827)	108,032	(1,185,697)	2,509,379	5,172,101
3,161	329,750	5,681	0	0	0
0	0	0	3,492,803	0	0
0	0	0	0	0	0
0	0	0	0	536,734	0
17,245	3,841,758	41,279	0	18,431	9,228
718,833	3,464,166	867,988	2,255,406	1,802,828	1,317,763
(718,833)	(3,464,166)	(867,988)	(2,255,406)	(1,802,828)	(1,317,763)
20,406	4,171,508	46,960	3,492,803	555,165	9,228
\$ 1,625,420	\$ 2,567,681	\$ 154,992	\$ 2,307,106	\$ 3,064,544	\$ 5,181,329
\$ 3,081,116	\$ 7,416,792	\$ 3,239,905	\$ 11,063,850	\$ 6,870,111	\$ 5,044,744
0.70%	0.83%	1.08%	0.75%	1.40%	1.50%

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

Collection Year	Real Estate			Tangible Personal Property			Ratio of Value To Total Estimated Actual Value	Weighted Average Tax Rate	
	Assessed Value		Estimated Actual Value	Public Utility		Total Assessed Value			
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value				
2012	\$ 658,287,200	\$ 185,481,690	\$ 2,410,647,719	\$ 87,755,370	\$ 250,717,092	\$ 931,524,260	\$ 2,661,364,811	35.00%	\$ 17.06
2013	662,155,480	188,831,090	2,431,268,630	88,325,970	252,347,296	939,312,540	2,683,615,926	35.00%	15.92
2014	664,440,320	192,142,870	2,447,258,174	93,840,900	268,103,451	950,424,090	2,715,361,625	35.00%	17.18
2015	705,578,170	201,754,030	2,592,248,095	96,310,410	275,158,841	1,003,642,610	2,867,406,936	35.00%	17.08
2016	708,413,170	205,910,360	2,612,222,325	102,533,500	292,938,210	1,016,857,030	2,905,160,535	35.00%	19.57
2017	712,910,520	200,730,900	2,610,273,537	158,360,050	452,434,663	1,072,001,470	3,062,708,200	35.00%	19.99
2018	758,606,560	218,701,720	2,792,169,756	149,983,620	428,503,202	1,127,291,900	3,220,672,958	35.00%	19.93
2019	765,413,450	225,039,610	2,829,724,392	170,611,570	487,437,255	1,161,064,630	3,317,161,647	35.00%	19.98
2020	772,409,860	228,926,090	2,860,816,809	207,605,760	593,129,656	1,208,941,710	3,453,946,465	35.00%	19.63
2021	834,361,220	257,829,290	3,120,388,287	216,553,650	618,693,778	1,308,744,160	3,739,082,065	35.00%	19.64

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*

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b><u>Townships</u></b>										
Athens	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
Ames	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Bern	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Canaan	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Carthage	8.70	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
Dover	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Lee	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lodi	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Rome	15.99	13.90	13.90	13.90	17.90	17.90	17.90	17.90	17.90	17.90
Troy	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20	8.20	8.20
Trimble	6.20	6.20	6.20	6.20	6.20	6.20	6.20	7.70	7.70	7.70
Waterloo	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
York	9.10	9.10	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85
<b><u>School Districts</u></b>										
Alexander Local	37.16	37.00	35.70	35.20	36.77	36.45	36.18	35.88	35.56	35.56
Trimble Local	29.48	29.42	28.57	33.57	34.34	34.27	34.21	34.00	28.79	28.65
Warren Local	34.97	34.85	34.24	34.22	34.08	33.30	38.253	38.392	37.823	38.385
Athens City	61.76	62.04	62.87	62.08	60.66	60.45	59.91	63.02	63.38	64.00
Federal Hocking Local	29.99	29.99	29.84	29.79	29.90	29.86	29.00	29.00	29.00	29.00
Nelsonville-York City	34.30	33.53	30.79	30.80	32.99	32.41	30.90	30.74	30.26	30.12
<b><u>Joint Vocational Schools</u></b>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<b><u>Cities</u></b>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<b><u>Villages</u></b>										
Albany	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00
Amesville	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	19.50
Chauncey	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	7.90	2.90	2.90	2.90	2.90	2.90	3.90	3.90	3.90	3.90
Glouster	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
Jacksonville	19.50	24.80	24.80	24.80	24.80	25.80	25.80	25.80	25.80	25.80
Trimble	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
Buchtel	15.50	15.50	15.50	15.50	15.50	15.50	15.50	19.50	19.50	19.50
<b><u>Special Districts</u></b>										
The Plains Fire	10.20	10.20	10.20	10.20	10.20	6.70	6.70	9.20	9.20	9.20

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Unvoted Millage</b>										
General Fund	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
<b>Voted Millage - by levy</b>										
2005, 2010, 2015 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.15	0.15	0.15	0.15	0.10	0.10	0.09	0.09	0.09	0.09
Commercial/Industrial and P.U. Real	0.18	0.19	0.19	0.18	0.12	0.12	0.11	0.11	0.11	0.11
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.20	0.20	0.20	0.20	0.20	0.20
2007, 2012, 2017 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.51	0.51	0.51	0.48	0.48	0.48	0.46	0.46	0.46	0.42
Commercial/Industrial and P.U. Real	0.56	0.56	0.56	0.54	0.54	0.54	0.52	0.51	0.51	0.45
General Business and P.U. Personal	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
2009, 2014, 2019 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.25	0.25	0.25	0.24	0.24	0.24	0.22	0.22	0.22	0.21
Commercial/Industrial and P.U. Real	0.25	0.25	0.25	0.24	0.24	0.24	0.23	0.23	0.23	0.20
General Business and P.U. Personal	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
2005, 2015 Children Services - 10 Years										
Residential/Agricultural Real	2.45	2.45	2.46	2.30	2.33	2.33	2.20	2.20	2.20	2.05
Commercial/Industrial and P.U. Real	2.47	2.48	2.48	2.40	2.36	2.37	2.29	2.24	2.25	2.02
General Business and P.U. Personal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010 Children Services - 10 Years										
Residential/Agricultural Real	0.67	1.36	1.02	1.30	1.29	1.28	1.22	1.36	1.22	2.32
Commercial/Industrial and P.U. Real	0.75	1.50	1.13	1.40	1.43	1.44	1.39	1.39	1.36	2.24
General Business and P.U. Personal	1.00	2.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.50
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.22	1.22	1.22	1.16	1.16	1.16	1.10	1.10	1.09	1.02
Commercial/Industrial and P.U. Real	1.34	1.35	1.35	1.29	1.29	1.29	1.25	1.22	1.23	1.10
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
2005 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	2.33	2.33	2.34	2.21	2.21	2.21	2.09	2.09	2.10	1.95
Commercial/Industrial and P.U. Real	2.34	2.36	2.36	2.24	2.25	2.26	2.18	2.13	2.14	1.92
General Business and P.U. Personal	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
2010, 2018 ACBDD (Beacon) - 8 Years										
Residential/Agricultural Real	1.30	1.30	1.55	1.70	1.70	1.70	1.61	1.61	1.61	1.50
Commercial/Industrial and P.U. Real	1.30	1.30	1.55	1.71	1.72	1.72	1.66	1.63	1.63	1.46
General Business and P.U. Personal	1.30	1.30	1.55	1.80	1.80	1.80	1.80	1.80	1.80	1.80
2014 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real				1.42	1.42	1.42	1.34	1.34	1.34	1.25
Commercial/Industrial and P.U. Real				1.43	1.43	1.44	1.39	1.35	1.36	1.22
General Business and P.U. Personal				1.50	1.50	1.50	1.50	1.50	1.50	1.50
2009, 2014, 2019 EMS - 5 Years										
Residential/Agricultural Real	0.30	0.30	0.30	0.47	0.47	0.47	0.45	0.45	0.45	0.42
Commercial/Industrial and P.U. Real	0.35	0.35	0.35	0.48	0.48	0.48	0.46	0.45	0.45	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
2005, 2010, 2015 EMS - 5 Years										
Residential/Agricultural Real	0.68	0.68	0.68	0.64	1.00	1.00	0.95	0.95	0.95	0.88
Commercial/Industrial and P.U. Real	0.75	0.75	0.75	0.72	1.00	1.00	0.97	0.94	0.95	0.85
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2007, 2012, 2017 EMS - 5 Years										
Residential/Agricultural Real	0.69	1.00	1.00	0.95	0.95	0.95	0.89	0.90	0.90	0.83
Commercial/Industrial and P.U. Real	0.75	1.00	1.00	0.95	0.95	0.96	0.93	0.90	0.91	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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Voted Millage - by levy</b>										
2007, 2017 Health - 10 Years										
Residential/Agricultural Real	0.27	0.27	0.27	0.25	0.25	0.25	0.28	0.28	0.28	0.26
Commercial/Industrial and P.U. Real	0.26	0.26	0.26	0.25	0.25	0.25	0.29	0.28	0.28	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
2009, 2019 Health - 10 Years										
Residential/Agricultural Real	0.30	0.30	0.30	0.28	0.28	0.28	0.27	0.27	0.30	0.28
Commercial/Industrial and P.U. Real	0.30	0.30	0.30	0.28	0.29	0.29	0.28	0.27	0.30	0.27
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2000, 2010 Health - 10 Years										
Residential/Agricultural Real	0.40	0.40	0.40	0.38	0.38	0.38	0.36	0.36	0.36	0.37
Commercial/Industrial and P.U. Real	0.40	0.40	0.40	0.38	0.38	0.38	0.37	0.36	0.36	0.36
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2002, 2012 317 Board - 10 Years										
Residential/Agricultural Real	0.72	1.00	1.00	0.97	0.96	0.95	0.92	0.91	0.87	0.84
Commercial/Industrial and P.U. Real	0.78	1.00	1.00	0.96	0.97	0.96	0.95	0.93	0.94	0.86
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2008, 2018 317 Board - 10 Years										
Residential/Agricultural Real	0.94	0.94	0.95	0.92	0.91	0.90	0.87	0.86	0.82	0.79
Commercial/Industrial and P.U. Real	0.90	0.90	0.90	0.87	0.87	0.87	0.86	0.84	0.84	0.78
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2014, 2019 Athens County Library - 5 Years										
Residential/Agricultural Real				0.95	0.95	0.95	0.90	0.90	1.20	1.12
Commercial/Industrial and P.U. Real				0.95	0.95	0.96	0.93	0.90	1.20	1.08
General Business and P.U. Personal				1.00	1.00	1.00	1.00	1.00	1.20	1.20
<b>Total Voted Millage - By Type of Property</b>										
Residential/Agricultural Real	13.18	14.46	14.40	16.77	17.08	17.05	16.22	16.35	16.46	16.60
Commercial/Industrial and P.U. Real	13.68	14.95	14.83	17.27	17.52	17.57	17.06	16.68	17.05	16.39
General Business and P.U. Personal	16.75	17.75	17.50	20.75	20.65	20.65	20.65	20.65	20.85	21.35
<b>Total Millage - By Type of Property</b>										
Residential/Agricultural Real	15.48	16.76	16.70	19.07	19.38	19.35	18.52	18.65	18.76	18.90
Commercial/Industrial and P.U. Real	15.98	17.25	17.13	19.57	19.82	19.87	19.36	18.98	19.35	18.69
General Business and P.U. Personal	19.05	20.05	19.80	23.05	22.95	22.95	22.95	22.95	23.15	23.65

**Table 7 A**  
**Athens County, Ohio**  
*Principal Taxpayers*  
*Real Estate Tax*  
*January 1, 2020 and January 1, 2011*

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>January 1, 2020</u>	
		<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
CPP Athens I LLC	Apartments	\$ 14,545,960	1.33%
Ohio University	Retail Shopping	11,801,530	1.08%
BVSHSSF Athens LLC	Apartments	10,325,000	0.95%
City of Athens	Parking Garage, etc.	8,396,980	0.77%
Continental 72 Fund LLC	Retail Shopping	7,247,270	0.66%
Athens Ohio Properties I LLLP	Apartments	6,069,030	0.56%
Athens River Gate LLC	Apartments	5,224,830	0.48%
Breston LLC	Retail Shopping/Apartments	4,428,650	0.41%
Athens Health Realty LLC	Nursing home	3,255,000	0.30%
McCoady Properties LTD	Apartments	3,134,630	0.29%
<b>Total Top Ten</b>		<b>74,428,880</b>	<b>6.81%</b>
<b>Total All Others</b>		<b>1,017,761,630</b>	<b>93.19%</b>
<b>Total Assessed Value</b>		<b>\$ 1,092,190,510</b>	<b>100.00%</b>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>January 1, 2011</u>	
		<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
Ohio University	Retail Shopping	\$ 8,840,960	1.05%
AAC Athens, LLC	Apartments	7,413,890	0.88%
Hallmark Athens Student Housing, LLC	Apartments	4,841,340	0.57%
Athens 08, LLC	Clinic	3,719,890	0.44%
Sheltering Arms Hospital	Hospital	3,513,980	0.42%
Hayes Cornwell, LTD.	Apartments	2,438,560	0.29%
McCoady Properties LTD	Retail Shopping/Apartments	2,326,870	0.28%
Inn-Ohio of Athens, Inc	Hotel/Motel	2,226,160	0.26%
City of Athens	Parking Garage, etc.	1,991,130	0.24%
Diversified Properties	Apartments	1,950,480	0.23%
<b>Total Top Ten</b>		<b>39,263,260</b>	<b>4.65%</b>
<b>Total All Others</b>		<b>804,505,630</b>	<b>95.35%</b>
<b>Total Assessed Value</b>		<b>\$ 843,768,890</b>	<b>100.00%</b>

Real property taxes paid in 2021 are based on January 1, 2020 values.

Real property taxes paid in 2012 are based on January 1, 2011 values.

Source: Athens County Auditor

**Table 7 B**  
**Athens County, Ohio**  
*Principal Taxpayers*  
**Public Utilities Tangible Personal Property Tax**  
**December 31, 2020 and December 31, 2011**

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2020	
		Assessed Value	Percent of Public Utility Assessed Value
Texas Eastern Transmission Corp	Natural Gas	\$ 62,658,280	28.93%
Ohio Power Company	Electric	51,594,700	23.82%
AEP Ohio Transmission Company	Electric	40,669,190	18.78%
Tennessee Gas Pipeline	Natural Gas	25,471,520	11.76%
Columbia Gas Transmission Corp	Natural Gas	7,839,480	3.62%
Columbia Gas of Ohio Inc.	Natural Gas	6,434,550	2.97%
Buckeye Rural Electric Co. Inc	Electric	945,320	0.44%
Banc of America Leasing & Capital	Electric	460,830	0.21%
Ohio River Valley Pipeline	Natural Gas	144,890	0.07%
Washington Electric CO OP Inc.	Electric	101,990	0.05%
<b>Total Top Ten</b>		<b>196,320,750</b>	<b>90.65%</b>
<b>Total All Others</b>		<b>20,232,900</b>	<b>9.34%</b>
<b>Total Assessed Value</b>		<b>\$ 216,553,650</b>	<b>99.99%</b>

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2011	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Southern Power Company	Electric	\$ 48,967,820	55.80%
Texas Eastern Transmission Corp	Natural Gas	23,253,610	26.50%
Tennessee Gas Pipeline	Natural Gas	9,338,890	10.64%
Columbia Gas Transmission Corp	Natural Gas	2,307,150	2.63%
Columbia Gas of Ohio Inc.	Natural Gas	2,262,030	2.58%
Ohio Power Co.	Electric	773,800	0.88%
Buckeye Rural Electric Co. Inc	Electric	727,020	0.83%
Washington Electric CO OP Inc.	Electric	91,710	0.10%
Ohio Oil Gathering Corp II	Petroleum	19,110	0.02%
General Electric Capital Commercial Inc.	Electric	6,090	0.01%
<b>Total Top Ten</b>		<b>87,747,230</b>	<b>99.99%</b>
<b>Total All Others</b>		<b>8,140</b>	<b>0.01%</b>
<b>Total Assessed Value</b>		<b>\$ 87,755,370</b>	<b>100.00%</b>

Public utility tangible personal property tax paid in 2021 is based on values listed on December 31, 2020.  
Public utility tangible personal property tax paid in 2012 is based on values listed on December 31, 2011.

Source: Athens County Auditor

**Table 8**  
**Athens County, Ohio**  
*Real Property Tax Levies and Collections (1)*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Collection To Current Tax Levy	Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes To Current Tax Levy
2012	\$ 51,064,227	\$ 48,201,972	94.39%	\$ 2,731,036	\$ 50,933,008	99.74%	\$ 6,876,743	13.47%
2013	52,822,370	50,110,749	94.87%	2,729,881	52,840,630	100.03%	7,129,835	13.50%
2014	53,499,421	50,777,399	94.91%	2,780,098	53,557,497	100.11%	7,224,659	13.50%
2015	57,933,298	54,774,911	94.55%	3,178,893	57,953,804	100.04%	7,852,219	13.55%
2016	59,113,087	56,445,334	95.49%	3,366,209	59,811,543	101.18%	8,318,129	14.07%
2017	63,388,618	60,836,746	95.97%	3,577,149	64,413,895	101.62%	7,140,792	11.27%
2018	64,153,158	61,840,454	96.40%	2,759,221	64,599,675	100.70%	6,489,934	10.12%
2019	68,239,160	65,759,222	96.37%	3,052,594	68,811,816	100.84%	6,751,103	10.12%
2020	71,597,939	69,531,349	97.11%	2,524,135	72,055,484	100.64%	6,236,403	8.71%
2021	77,332,236	74,801,275	96.73%	2,477,739	77,279,014	99.93%	6,126,313	7.92%

Source: Athens County Auditor

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

(2) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. Per the Ohio Revised Code, any delinquent taxes collected are distributed based on current levy percentages.



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

Year	Governmental Activities							Business-Type Activities					Total Primary Government	Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	OPWC Loans	Premium on Notes Issued	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans	Development (FmHA) Loans					
2012	\$ 16,497	\$ 677,000	\$ 349,705	\$ -	\$ 8,144	\$ 35,314	\$ 108,300	\$ 552,300	\$ 450,081	\$ 27,000	\$ 2,224,341	0.084%	0.117%	\$ 34.59		
2013	9,762	637,000	255,074	-	7,517	42,140	106,500	543,200	439,621	24,200	2,065,014	0.077%	0.107%	31.93		
2014	358,007	616,000	156,310	-	6,891	799,668	604,700	533,800	412,837	21,200	3,509,413	0.129%	0.175%	54.23		
2015	325,756	568,902	53,233	-	6,264	626,340	557,657	523,900	597,179	18,100	3,277,331	0.114%	0.157%	49.74		
2016	292,820	519,758	-	-	5,638	433,252	509,658	513,600	811,017	14,800	3,100,543	0.107%	0.146%	46.75		
2017	259,096	468,561	-	-	5,011	4,055,937	460,458	502,800	1,320,868	11,400	7,084,131	0.231%	0.326%	106.37		
2018	224,619	415,309	-	-	4,385	3,690,286	410,107	491,500	1,933,005	7,800	7,177,011	0.223%	0.328%	109.04		
2019	3,682,108	360,000	-	536,734	3,758	3,468,727	358,488	479,700	2,571,741	4,000	11,465,256	0.346%	0.504%	175.51		
2020	3,311,771	306,000	-	500,252	3,132	3,259,708	213,936	17,518,000	125,045	-	25,237,844	0.731%	1.052%	386.33		
2021	2,952,407	250,000	-	471,733	2,506	3,035,777	162,292	17,518,000	91,428	-	24,484,143	0.655%	N/A	394.55		

Source: Athens County Auditor

**TABLE 10**  
**ATHENS COUNTY, OHIO**  
*Ratio of General Bonded Debt Outstanding*  
*Last Ten Years*

Year	Governmental Activities			Business Type Activities			Total Net General Bonded Debt	Ratio of Net Bonded Debt To Estimated Actual Value	Net Bonded Debt Per Capita
	General Obligation Bonds	Resources Available to Pay Principal	Net General Bonded Debt	General Obligation Bonds	Resources Available to Pay Principal	Net General Bonded Debt			
2012	\$ 16,497	\$ -	\$ 16,497	\$ 108,300	\$ -	\$ 108,300	\$ 124,797	0.005%	\$ 1.94
2013	9,762	-	9,762	106,500	-	106,500	116,262	0.004%	1.80
2014	358,007	-	358,007	604,700	-	604,700	962,707	0.035%	14.88
2015	325,756	-	325,756	557,657	-	557,657	883,413	0.031%	13.41
2016	292,820	-	292,820	509,658	-	509,658	802,478	0.028%	12.12
2017	259,096	-	259,096	460,458	-	460,458	719,554	0.023%	10.80
2018	224,619	-	224,619	410,107	-	410,107	634,726	0.020%	9.64
2019	3,682,108	9,589	3,672,519	358,488	-	358,488	4,031,007	0.122%	61.71
2020	3,311,771	8,429	3,303,342	213,936	-	213,936	3,517,278	0.102%	53.84
2021	2,952,407	8,857	2,943,550	162,292	-	162,292	3,105,842	0.083%	50.05

Source: Athens County Auditor

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

Year	(1) Gross Revenue	Less:		Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage	
		Operating Expenses, Net of Depreciation			Principal	Interest	Principal	Interest		
<i>Plains Sewer</i>										
2012	\$ 382,008	\$ 314,423	\$ 67,585	\$ -	\$ -	\$ 24,101	\$ 24,271	\$ 1.40		
2013	315,706	273,265	42,441	-	-	60,549	22,824	0.51		
2014	331,930	271,925	60,005	-	-	44,579	28,666	0.82		
2015	351,894	244,590	107,304	44,979	10,987	46,200	24,056	0.85		
2016	486,316	359,525	126,791	45,999	9,922	78,760	5,116	0.91		
2017	533,720	320,267	213,453	49,200	8,887	131,403	9,793	1.07		
2018	441,923	303,282	138,641	48,151	7,767	81,431	56,448	0.72		
2019	465,123	663,134	(198,011)	49,319	2,683	160,802	6,486	(0.90)		
2020	501,963	208,606	293,357	50,452	6,160	2,893,947	99,278	0.10		
2021	473,339	503,739	(30,400)	57,644	4,935	33,616	4,669	0.30		
<i>Buchtel Water</i>										
2012	82,956	181,703	(98,747)	-	-	2,379	1,181	(27.74)		
2013	122,579	112,039	10,540	-	-	2,427	1,133	2.96		
2014	86,893	114,328	(27,435)	-	-	2,475	1,084	(7.71)		
2015	119,166	86,251	32,915	-	-	2,525	1,034	9.25		
2016	133,742	123,872	9,870	-	-	2,576	984	2.77		
2017	162,151	123,068	39,083	-	-	2,627	932	10.98		
2018	179,749	155,656	24,093	-	-	2,681	876	6.77		
2019	197,941	158,802	39,139	-	-	2,734	825	11.00		
2020	26,490	383,269	(356,779)	-	-	39,192	5,298	(8.02)		
2021	2,016	(237,048)	239,064	-	-	-	-	-		
<i>Buchtel Sewer</i>										
2012	166,196	103,714	62,482	10,400	29,882	-	-	1.55		
2013	200,161	134,864	65,297	10,900	29,399	-	-	1.62		
2014	157,876	155,966	1,910	11,200	28,899	-	-	0.05		
2015	176,005	183,366	(7,361)	11,900	28,374	-	-	(0.18)		
2016	183,785	142,675	41,110	12,300	27,827	-	-	1.02		
2017	188,812	159,542	29,270	10,800	27,255	-	-	0.77		
2018	197,684	172,065	25,619	13,500	26,657	-	-	0.64		
2019	209,254	268,466	(59,212)	14,100	8,770	-	-	(2.59)		
2020	18,560	(151,391)	169,951	573,800	23,628	-	-	0.28		
2021	-	-	-	-	-	-	-	-		
						Rural Development Loan Debt Service				
						Principle	Interest			
<i>Plains Water</i>										
2012	647,243	573,298	73,945	-	-	2,700	1,440	17.86		
2013	587,483	621,863	(34,380)	-	-	2,800	1,304	(8.38)		
2014	620,239	612,568	7,671	-	-	3,000	1,160	1.84		
2015	566,608	614,089	(47,481)	-	-	3,100	1,009	(11.56)		
2016	682,006	578,873	103,133	-	-	3,300	850	24.85		
2017	749,116	744,927	4,189	-	-	3,400	684	1.03		
2018	737,401	575,718	161,683	-	-	3,600	510	39.34		
2019	794,931	827,527	(32,596)	-	-	3,800	261	(8.03)		
2020	861,028	839,781	21,247	-	-	4,000	200	5.06		
2021	751,816	620,616	131,200	-	-	-	-	-		

(1) Includes sewer/water charges for services, interest income and other non-operating revenue.

Source: Athens County Auditor

**Table 12**  
**Athens County, Ohio**  
*Computation of Direct and Overlapping*  
*General Obligation Debt Attributable to Governmental Activities*  
*December 31, 2021*

<u>Political Subdivisions</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Athens County	\$ 6,712,423	100.00%	\$ 6,712,423
Overlapping:			
School Districts wholly within the County			
Athens City School District	62,180,310	100.00%	62,180,310
Entities not wholly within the County			
Alexander Local School District	1,440,000	86.95%	1,252,113
Nelsonville-York City School District	2,915,000	87.10%	2,538,925
Trimble Local School District	<u>134,999</u>	97.34%	<u>131,407</u>
Sub-Total Overlapping Districts	<u>66,670,309</u>		<u>66,102,755</u>
Grand Total	<u>\$ 73,382,732</u>		<u>\$ 72,815,178</u>

Source: Athens County Auditor

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

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.  
The valuations used were for the 2020 collection year.

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Assessed Valuation	<u>\$ 931,524,260</u>	<u>\$ 939,312,540</u>	<u>\$ 950,424,090</u>	<u>\$ 1,003,642,610</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>\$ 21,788,107</u>	<u>\$ 21,982,814</u>	<u>\$ 22,260,602</u>	<u>\$ 23,591,065</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	16,497	9,762	358,007	325,802
Less Amount Available in Debt Service	<u>(6,683)</u>	<u>(6,685)</u>	<u>(6,688)</u>	<u>(6,690)</u>
Amount of Debt Subject to Limit	<u>9,814</u>	<u>3,077</u>	<u>351,319</u>	<u>319,112</u>
Legal Debt Margin	<u>\$ 21,778,293</u>	<u>\$ 21,979,737</u>	<u>\$ 21,909,283</u>	<u>\$ 23,271,953</u>
Legal Debt Margin as a Percentage of the Debt Limit	99.95%	99.99%	98.42%	98.65%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 9,315,243	\$ 9,393,125	\$ 9,504,241	\$ 10,036,426
Amount of Debt Subject to Limit	<u>9,814</u>	<u>3,077</u>	<u>351,319</u>	<u>319,112</u>
Unvoted Legal Debt Margin	<u>\$ 9,305,429</u>	<u>\$ 9,390,048</u>	<u>\$ 9,152,922</u>	<u>\$ 9,717,314</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	99.89%	99.97%	96.30%	96.82%

Source: Athens County Auditor

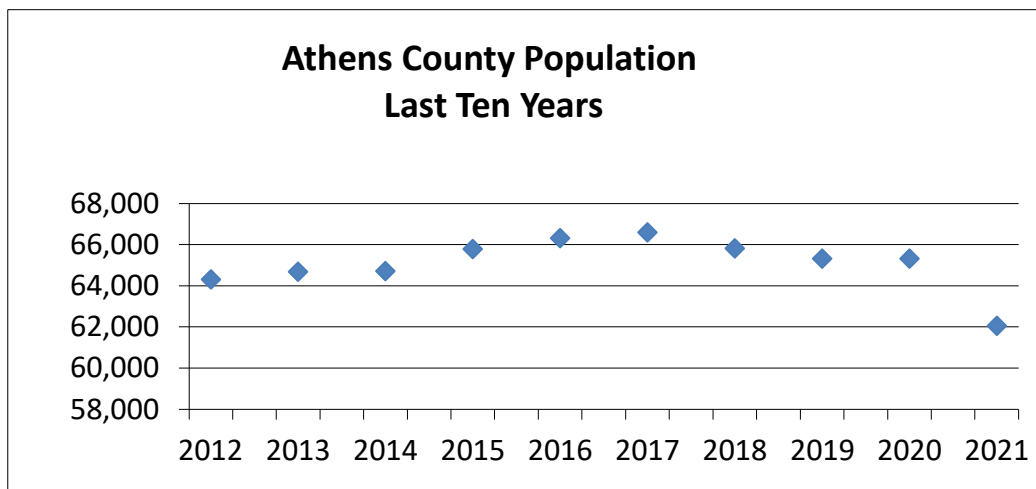
2016	2017	2018	2019	2020	2021
<u>\$ 1,016,857,030</u>	<u>\$ 1,072,001,470</u>	<u>\$ 1,127,291,900</u>	<u>\$ 1,161,064,630</u>	<u>\$ 1,208,941,710</u>	<u>\$ 1,308,744,160</u>
<u>\$ 23,921,426</u>	<u>\$ 25,300,037</u>	<u>\$ 26,682,298</u>	<u>\$ 27,526,616</u>	<u>\$ 28,723,543</u>	<u>\$ 31,218,604</u>
<u>292,820 (6,693)</u>	<u>259,096 (6,696)</u>	<u>224,619 (6,699)</u>	<u>3,682,108 (6,770)</u>	<u>3,311,771 (8,829)</u>	<u>2,952,407 (8,857)</u>
<u>286,127</u>	<u>252,400</u>	<u>217,920</u>	<u>3,675,338</u>	<u>3,302,942</u>	<u>2,943,550</u>
<u>\$ 23,635,299</u>	<u>\$ 25,047,637</u>	<u>\$ 26,464,378</u>	<u>\$ 23,851,278</u>	<u>\$ 25,420,601</u>	<u>\$ 28,275,054</u>
98.80%	99.00%	99.18%	86.65%	88.50%	90.57%
<u>\$ 10,168,570</u>	<u>\$ 10,720,015</u>	<u>\$ 11,272,919</u>	<u>\$ 11,610,646</u>	<u>\$ 12,089,417</u>	<u>\$ 13,087,442</u>
<u>286,127</u>	<u>252,400</u>	<u>217,920</u>	<u>3,675,338</u>	<u>3,302,942</u>	<u>2,943,550</u>
<u>\$ 9,882,443</u>	<u>\$ 10,467,615</u>	<u>\$ 11,054,999</u>	<u>\$ 7,935,308</u>	<u>\$ 8,786,475</u>	<u>\$ 10,143,892</u>
97.19%	97.65%	98.07%	68.35%	72.68%	77.51%

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

Year	(1) Population	(2) Personal Income	(2) Per Capita Personal Income	Unemployment Rate*
2012	64,304	\$ 1,896,353,000	\$ 29,490	8.5%
2013	64,681	1,937,544,000	29,995	9.0%
2014	64,713	2,004,584,000	30,977	6.9%
2015	65,793	2,082,868,000	31,613	6.3%
2016	66,320	2,130,064,000	32,183	6.4%
2017	66,597	2,171,713,000	32,610	6.1%
2018	65,818	2,189,999,000	33,274	5.6%
2019	65,327	2,273,150,000	34,796	5.3%
2020	65,327	2,399,342,000	36,642	7.3%
2021	62,056	N/A	N/A	5.1%

Source: (1) U. S. Census Bureau; (2) Bureau of Economic Analysis (Washington, D.C.)

\* Figures Updated as of May 2022 according to Ohio Labor Market Information.





**Table 15**  
**Athens County, Ohio**  
*Principal Employers*  
*2021 and 2012*

Employer	Nature of Business	2021			2012		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	1,970	1	7.43%	3,795	1	13.13%
Ohio Health (O'Bleness Memorial Hosp.)	Health Care	670	2	2.53%	675	2	2.34%
Athens County Government	Government	538	3	2.03%	590	3	2.04%
Hocking College	Education	391	4	1.48%	500	4	1.73%
Athens City Bd of Ed	Education	382	5	1.44%	361	5	1.25%
Wal-Mart Stores Inc	Trade	265	6	1.00%	375	6	1.30%
Rocky Brands	Manufacturing	341	7	1.29%	315	7	1.09%
Kroger of Athens	Trade	216	8	0.82%			
Alexander Local Bd of Ed	Education	235	9	0.89%	195	9	0.67%
Holzer	Healthcare	160	10	0.60%			
City of Athens	Government	252			170	10	0.59%
Doctors Hospital of Nelsonville	Health Care	Closed			300	8	1.04%
<b>Total</b>		<u>5,420</u>		<u>19.51%</u>	<u>7,276</u>		<u>25.18%</u>
<b>Total Employment within the County (2)</b>		<u>26,500</u>			<u>28,900</u>		

Source: Athens Area Chamber of Commerce

(1) Source: Athens County Chamber of Commerce

(2) Source: Ohio Labor Market Information

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

	2012	2013	2014	2015
General Government				
Legislative and Executive				
County Commissioners	6.5	6.0	7.0	7.0
Auditor	12.5	13.0	15.0	15.0
Treasurer	4.0	5.0	5.0	5.0
Prosecuting Attorney	17.5	19.0	17.0	19.0
Data Processing	1.0	1.0	1.0	1.0
Board of Election	8.5	7.0	9.5	10.5
Recorder	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0
Building and Grounds	6.0	6.0	5.0	5.0
Judicial				
Common Pleas Court	12.0	13.0	11.0	9.0
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	12.5	10.5	9.5	10.0
Probate Court	3.0	3.0	2.0	3.0
Clerk of Courts	5.0	4.0	5.0	5.0
Title Office	6.0	7.0	7.0	7.0
Municipal Court	3.5	3.5	2.5	3.5
Public Safety				
Coroner	1.5	2.0	2.0	2.0
Sheriff	30.0	30.5	30.5	31.0
Emergency Management	1.5	1.5	1.5	1.5
911 Emergency Communications	16.5	17.0	17.0	18.5
SEPTA	-	-	-	-
HVCRC	-	-	-	-
Public Works				
County Engineer	24.0	24.0	24.0	26.0
County Planner	-	-	-	-
Soil & Water	4.0	4.0	6.0	4.5
Health				
Dog and Kennel	4.5	4.0	4.5	4.5
Solid Waste	19.0	18.0	1.0	1.0
Recycling	0.0	0.0	15.0	15.0
Health Department	22.0	18.5	18.5	23.5
Ambulance Service	49.5	49.0	47.5	49.0
Plains Water & Sewer	3.5	4.0	3.0	3.0
Buchtel Water & Sewer	1.0	1.0	2.0	2.0
Human Services				
317 Board	8.0	8.0	8.0	8.0
Veteran's Services	5.0	5.0	5.0	5.0
Department of Youth Services	2.5	2.5	2.5	10.0
Victim's Assistance	1.0	0.0	1.0	1.0
Job & Family Services	70.0	67.0	68.0	67.0
Child Support Enforcement	15.0	14.0	17.0	16.0
Children Services	72.0	73.5	76.0	75.5
ACBDD (Beacon School)	86.0	83.0	79.0	76.0
<b>Total</b>	<b>541.5</b>	<b>531.5</b>	<b>532.5</b>	<b>547.0</b>

Source: Athens County Auditor

Each part-time employee is reported as 0.5.

2016	2017	2018	2019	2020	2021
8.0	8.0	8.0	7.5	9.5	8.5
14.5	15.5	13.0	13.5	10.5	10.0
6.5	6.0	6.0	6.0	7.0	5.5
20.0	21.0	21.0	21.0	21.0	20.0
0.0	0.0	0.0	0.0	1.0	1.0
9.0	11.0	11.0	11.0	8.5	9.0
4.0	4.0	4.0	4.0	4.0	4.0
1.0	1.0	1.0	1.0	1.0	1.0
7.0	7.0	6.0	6.0	6.0	6.0
13.0	13.0	13.0	12.5	13.5	12.0
1.0	1.0	0.5	0.5	1.0	1.0
11.0	10.5	10.0	9.0	10.5	9.0
3.0	3.0	3.0	3.5	3.5	3.5
5.0	5.0	5.0	5.0	9.5	8.5
7.0	7.5	7.5	8.0	5.0	2.0
3.5	4.5	3.5	3.5	5.0	5.0
2.5	2.5	2.5	2.5	3.0	3.0
32.5	33.5	35.0	35.5	35.0	36.5
1.5	1.5	0.5	1.0	2.0	1.0
17.0	18.0	18.0	18.0	16.5	15.5
38.0	37.5	34.0	0.0	0.0	0.0
-	-	-	-	20.5	22.0
26.0	26.0	26.0	27.0	25.5	26.0
1.0	1.0	2.0	2.0	0.0	1.0
5.0	6.0	5.5	5.5	6.5	4.5
4.0	3.5	4.0	3.0	4.0	4.0
1.0	1.0	1.0	1.0	1.0	1.0
0.0	0.0	0.0	0.0	0.0	0.0
21.0	20.5	20.0	19.5	21.0	23.5
48.0	50.0	51.0	54.0	55.0	54.0
3.0	3.0	3.0	3.0	4.0	4.0
1.0	1.0	1.0	1.0	0.0	0.0
8.0	8.0	8.0	7.0	6.0	7.0
5.5	5.5	5.5	6.0	5.5	6.0
3.5	2.0	2.0	2.0	2.0	1.0
0.0	2.5	3.0	3.0	2.0	2.0
70.0	72.0	75.0	74.0	67.0	68.0
15.0	14.0	14.0	15.0	12.0	12.0
76.5	75.5	71.0	74.5	68.0	69.0
87.5	97.0	85.0	74.5	83.0	71.5
581.0	599.5	579.5	541.0	556.0	538.5

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
<b>Legislative and Executive</b>										
County Commissioners										
Number of resolutions	25	7	23	13	18	19	21	30	37	24
Number of meetings	55	56	60	52	50	52	52	54	51	50
<b>Auditor</b>										
Number of non-exempt conveyances	881	858	886	957	974	1,014	1,000	908	983	1,095
Number of exempt conveyances	652	732	704	698	751	738	688	748	846	788
Number of real estate transfers	1,533	1,590	1,590	1,655	1,725	1,752	1,688	1,656	1,829	1,883
Number of personal property returns-inter-co	-	-	-	-	-	-	-	-	-	-
Number of expense checks used	25,395	23,456	23,799	23,218	23,449	24,525	28,155	24,135	22,463	23,391
Number of payroll checks used	17,006	17,021	18,521	16,703	4,414	1,615	1,007	906	720	723
Number of vendors licenses issued	95	101	100	96	51	49	100	121	98	37
<b>Treasurer</b>										
Number of tax bill envelopes mailed Real	25,040	28,693	28,898	29,681	75,564	75,175	75,085	75,809	74,380	73,408
Number of tax bill envelopes mailed Real/Delq	2,305	2,296	1,994	2,261	4,856	4,793	4,384	4,192	-	-
Number of tax bill envelopes mailed MH	5,940	6,062	5,997	6,126	7,229	6,865	6,883	6,861	6,855	6,594
Number of tax bill envelopes mailed PPT	31	8	-	8	-	7	-	-	-	-
Return on portfolio-weighted yield	0.40%	0.31%	0.86%	1.01%	1.24%	1.62%	2.04%	1.93%	0.84%	0.77%
<b>Prosecuting Attorney</b>										
Number of criminal cases - new	521	502	512	510	508	578	632	614	447	576
Number of cases - Civil/Township Requests/Appeals	188	155	406	214	638	859	1,117	1,206	1,276	1,247
Number of criminal cases - Probation Revocations	N/A	379	240	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Board of Election</b>										
Number of registered voters	47,858	44,024	43,737	38,319	45,418	45,165	45,318	40,919	39,342	38,961
Number of voters last general election	28,003	7,758	14,863	14,110	30,042	12,158	23,167	10,843	26,350	10,624
Percentage of registered voters that voted	58.52%	17.62%	33.98%	36.82%	66.15%	26.92%	51.12%	26.50%	66.98%	27.27%
<b>Recorder</b>										
Number of deeds recorded	2,386	2,186	2,142	2,177	2,359	2,342	2,546	2,376	2,412	2,525
Number of mortgages recorded	3,901	4,134	3,241	3,395	3,530	3,569	3,487	3,141	4,090	3,955
Number of liens recorded	240	199	238	279	344	667	447	622	464	417
Number of leases recorded	269	104	108	89	61	51	53	77	32	44
Number of power of attorneys recorded	93	108	122	129	101	109	119	120	98	127
Number of partnerships recorded	-	-	1	-	-	1	1	1	1	1
Number of military discharges recorded	20	12	6	5	6	-	4	5	2	2
Number of plats recorded	2	1	-	6	6	1	1	-	4	-
Number of miscellaneous items recorded	159	119	119	119	136	106	108	116	112	111
<b>Building and Grounds</b>										
Number of buildings	66	66	66	66	66	66	66	67	67	67

Source: Various Athens County Departments

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
<b>Judicial</b>										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	1,553	1,605	1,790	1,583	1,445	749	255	1,323	1,112	2,563
Number of criminal cases filed	521	501	512	510	508	578	632	618	447	576
Juvenile Court										
Number of unruly cases filed	31	20	18	11	23	46	50	43	48	22
Number of delinquent cases filed	149	205	216	196	202	114	114	143	87	132
Number of traffic cases filed	197	175	121	190	140	150	137	147	88	104
Number of neglected, dependent and abused children dispositions cases filed	75	57	97	100	87	100	79	45	85	168
Number of paternity/support cases filed	116	101	140	158	99	150	78	77	83	96
Number of other cases filed	114	113	160	202	153	167	154	165	105	64
Number of private custody case filed	-	-	-	-	-	-	-	-	-	124
Probate Court										
Number of civil cases filed	3	4	2	1	-	2	2	3	-	1
Number of civil cases filed w/in an estate and/or guardianship	-	-	-	-	-	-	-	-	-	14
Municipal Court										
Number of civil cases filed	941	898	934	892	936	1,087	1,247	1,203	840	937
Number of criminal cases filed	3,610	3,122	2,896	3,147	2,686	2,974	2,578	2,223	1,514	1,466
Number of traffic cases filed	10,677	8,840	8,742	9,686	7,586	6,415	6,607	6,074	5,018	6,150
Law Library										
Number of volumes in collection	10,000	10,000	10,000	10,000	8,000	8,000	8,000	8,000	8,000	8,000
Public Safety										
Coroner										
Number of cases investigated	71	65	82	82	58	59	58	126	130	152
Number of autopsies performed	45	36	51	38	25	15	31	20	36	37
Number of toxicology without autopsy	-	-	-	-	-	2	2	6	6	11
Number of toxicology collected for Ohio State Highway Patrol	-	-	-	-	-	-	-	-	-	1
Sheriff										
Number of incidents reported	8,236	9,554	8,824	17,685	19,114	23,430	23,812	18,506	9,491	7,967
Number of papers served	5,675	5,743	5,887	2,365	2,780	3,334	3,124	3,462	2,425	1,525
Number of transport hours	4,160	4,866	5,189	4,974	4,659	4,868	4,135	3,938	3,052	4,160
Number of court security hours	6,240	5,450	6,240	6,240	6,240	6,240	6,240	6,240	6,240	6,240
911 Emergency Communications										
Number of calls received	140,067	124,355	114,399	127,210	94,945	97,047	100,639	81,406	92,399	94,228
Public Works										
County Engineer										
Miles of roads resurfaced	29.09	25.20	17.30	20.52	8.37	12.00	7.10	17.44	5.28	15.30
Number of bridges replaced/improved	24	2	7	5	6	7	4	12	5	2
Number of culverts built/replaced/improved	21	76	98	65	54	38	25	36	35	44
Miles of roads chip & sealed	-	-	-	-	-	12.00	0.60	11.41	12.70	15.59

Source: Various Athens County Departments

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Health</b>										
Ambulance Service										
Number of Basic Level Service Transports	1,611	1,440	1,578	1,259	256	1,741	2,260	2,418	2,114	2,726
Number of Advanced Level Service Transports	3,136	3,255	3,422	3,848	3,801	3,325	3,014	3,102	2,661	2,876
Number of Extra Advanced Level Service Transports	50	53	90	84	69	71	75	82	94	118
Number of Treat With Transport Transports	237	507	566	460	616	1,629	869	771	783	807
Dog and Kennel										
Number of 1 year dog licenses issued	9,911	9,867	9,523	9,835	9,358	8,641	8,651	9,282	9,561	9,011
Number of 3 year dog licenses issued	N/A	N/A	37	33	20	34	33	32	22	15
Number of permanent dog licenses issued	N/A	N/A	8	19	4	3	7	6	10	7
Number of kennel licenses issued	329	308	125	271	102	114	23	125	26	90
Sewer Districts										
Average monthly sewage treated (gallons)	10,777,000	11,425,000	11,240,000	7,260,000	5,760,000	5,970,000	6,060,000	6,774,000	6,076,000	6,105,000
Number of tap-ins	1,426	1,418	1,483	1,430	1,490	1,507	1,532	1,538	1,232	1,298
Number of customers	1,426	1,418	1,483	1,430	1,490	1,507	1,532	1,538	1,232	1,298
Water Districts										
Average monthly water billed	\$ 59,588	\$ 53,399	\$ 55,850	\$ 55,123	\$ 64,397	\$ 66,756	\$ 75,353	\$ 78,500	\$ 65,142	\$ 66,381
Number of tap-ins	1,476	1,445	1,458	1,464	1,476	1,481	1,466	1,475	1,266	1,285
Number of customers	1,476	1,445	1,458	1,464	1,476	1,481	1,466	1,475	1,266	1,285
Human Services										
Veteran's Services										
Number of clients served	2,162	2,031	2,113	1,836	1,964	1,693	1,675	957	1,613	1,048
Amount of benefits paid to county residents	\$ 339,493	\$ 329,606	\$ 340,198	\$ 327,987	\$ 353,494	\$ 366,318	\$ 312,278	\$ 221,324	\$ 138,157	\$ 268,807
Job & Family Services										
Average monthly client count - food stamps	11,431	11,586	11,135	10,311	10,323	9,836	9,069	8,022	9,134	9,212
Average monthly client count - day care children	142	185	161	161	256	150	144	197	181	163
Average monthly client count - WIA	139	64	97	104	71	64	63	65	59	62
Average yearly client count - job placement	1,402	1,047	1,049	1,456	785	683	129	297	121	166
Child Support Enforcement										
Average yearly active support orders	4,281	4,286	4,349	3,956	4,056	3,743	3,503	3,524	3,471	3,471
Percentage collected	62.14%	63.88%	63.01%	63.99%	64.60%	63.15%	62.27%	60.80%	62.34%	64.73%
Children Services										
Average monthly client count - foster care (Includes residential, relative, therapeutic)	78	76	77	88	106	104	99	83	76	92
Average monthly client count - adoption	25	26	24	28	31	33	39	35	30	27
Average In-home (Voluntary, Protective Service Order, Posittract)	48	36	37	36	29	20	24	26	25	28
ACBDD (Beacon School)										
Number of students enrolled	76	60	41	73	52	57	61	62	56	58
Early intervention program	11	14	8	13	11	15	12	16	18	16
Preschool	54	43	48	32	39	51	49	51	41	32
School Age	81	74	62	74	28	11	9	-	-	-
Number of employed at workshop & other	160	188	212	205	205	206	215	203	205	210
Residential Support	141	128	118	119	97	122	153	178	134	96
Supported Employment	175	154	166	168	170	391	390	399	420	415
Case Management										
Conservation and Recreation										
Number of Parks	1	1	1	1	1	1	1	1	1	1
Miles of Bike path	13.40	13.67	13.67	13.67	21.00	21.00	21.00	21.00	21.00	21.00
Miles of Recreational Trail	-	-	-	-	-	-	5.79	5.79	5.79	5.79

Source: Various Athens County Departments

Information is not available for years prior to 2011 for Ambulance Service.

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

<i><b>Function and Activity</b></i>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,168,199	\$ 6,219,519	\$ 6,219,519	\$ 6,211,968
Auditor	58,422	58,422	58,422	58,422
Treasurer	7,130	16,060	29,555	22,425
Prosecuting Attorney	35,684	35,684	61,924	61,924
Data Processing	147,138	147,138	147,138	139,602
Board of Election	789,271	793,718	793,718	805,908
Recorder	19,842	26,470	26,470	26,470
Microfilm	19,265	29,810	29,810	29,810
Records Center	-	35,578	111,967	111,967
Building and Grounds	364,693	371,540	392,540	577,903
<i>Total Legislative &amp; Executive</i>	<u>7,609,644</u>	<u>7,733,939</u>	<u>7,871,063</u>	<u>8,046,399</u>
<i>General Government - Judicial</i>				
Common Pleas Court	209,960	91,960	86,465	81,269
Law Library	21,000	21,000	21,000	21,000
Juvenile Court	47,136	47,136	41,851	26,156
Probate Court	6,583	6,583	6,583	6,583
Clerk of Courts	68,950	68,420	34,219	32,883
<i>Total Judicial</i>	<u>353,629</u>	<u>235,099</u>	<u>190,118</u>	<u>167,891</u>
<i>Public Safety</i>				
Sheriff	1,856,865	1,995,648	2,115,732	1,808,438
Emergency Management	419,409	419,409	419,409	419,409
911 Emergency Communications	1,194,305	1,194,305	1,659,513	1,811,945
<i>Total Public Safety</i>	<u>3,470,579</u>	<u>3,609,362</u>	<u>4,194,654</u>	<u>4,039,792</u>
<i>Public Works</i>				
County Engineer	6,527,782	6,510,167	7,388,025	7,631,556
GIS	6,495	6,495	6,495	6,495
Infrastructure	77,998,889	78,841,093	80,139,289	81,062,988
<i>Total Public Works</i>	<u>84,533,166</u>	<u>85,357,755</u>	<u>87,533,809</u>	<u>88,701,039</u>
<i>Health</i>				
Dog and Kennel	698,088	726,700	726,700	726,700
Ambulance Service	2,188,056	2,408,327	2,383,634	2,942,051
Solid Waste	1,410,028	1,429,206	1,429,206	1,416,882
Health Department	123,918	123,918	114,055	114,055
<i>Total Health</i>	<u>4,420,090</u>	<u>4,688,151</u>	<u>4,653,595</u>	<u>5,199,688</u>
<i>Human Services</i>				
County Home Farm	28,711	28,711	28,711	28,711
Veteran's Services	5,135	5,135	5,135	-
Job & Family Services	2,959,305	2,802,565	2,802,565	2,704,180
Child Support Enforcement	6,908	6,908	6,908	6,908
Childrens Services	1,692,340	1,793,298	1,854,344	1,816,338
ACBDD (Beacon School)	7,123,769	7,328,209	7,215,380	7,280,321
<i>Total Human Services</i>	<u>11,816,168</u>	<u>11,964,826</u>	<u>11,913,043</u>	<u>11,836,458</u>
<i>Conservation and Recreation</i>				
Athens County Bikeway	486,948	902,055	913,068	919,742
Ferndale Park	61,126	61,126	61,126	61,126
<i>Total Conservation &amp; Recreation</i>	<u>548,074</u>	<u>963,181</u>	<u>974,194</u>	<u>980,868</u>
<b>Total Governmental Funds Capital Assets</b>	<u><u>\$ 112,751,350</u></u>	<u><u>\$ 114,552,313</u></u>	<u><u>\$ 117,330,476</u></u>	<u><u>\$ 118,972,135</u></u>

Source: Athens County Auditor



	2016	2017	2018	2019	2020	2021
\$	6,224,363	\$ 6,281,363	\$ 6,344,858	\$ 7,764,213	\$ 7,764,213	\$ 8,006,189
	80,616	240,439	606,879	606,879	71,921	71,921
	22,425	22,425	22,425	22,425	22,425	22,425
	85,398	91,409	176,699	182,699	153,511	153,511
	139,602	139,602	27,065	27,065	27,065	27,065
	805,908	805,908	799,278	744,673	749,673	740,104
	27,689	27,689	33,439	33,439	33,439	27,689
	29,810	29,810	29,810	29,810	29,810	21,476
	111,967	111,967	111,967	518,136	642,822	723,098
	603,276	1,759,487	1,809,009	1,888,409	1,918,586	1,745,258
	8,131,054	9,510,099	9,961,429	11,817,748	11,413,465	11,538,736
	92,799	102,799	102,799	105,394	122,794	122,794
	21,000	21,000	21,000	21,000	21,000	21,000
	40,446	40,446	27,460	27,460	27,460	27,460
	12,634	12,634	12,634	12,634	12,634	12,634
	32,883	32,883	32,883	32,883	32,883	43,583
	199,762	209,762	196,776	199,371	216,771	227,471
	1,915,829	2,445,542	2,738,511	2,888,035	3,002,773	3,019,861
	419,409	419,409	396,909	421,219	371,215	313,178
	2,244,173	2,684,387	2,203,155	2,347,523	2,432,116	2,649,009
	4,579,411	5,549,338	5,338,575	5,656,777	5,806,104	5,982,048
	7,701,020	8,039,918	8,191,637	9,546,850	10,308,654	9,514,009
	6,495	6,495	6,495	13,763	13,763	13,763
	82,256,239	83,269,323	84,841,803	89,772,264	91,402,690	93,757,849
	89,963,754	91,315,736	93,039,935	99,332,877	101,725,107	103,285,621
	726,700	737,435	737,435	737,435	765,275	765,275
	3,082,474	3,438,485	3,500,197	3,721,324	6,192,311	6,424,301
	240,141	99,263	-	-	-	-
	114,055	114,055	127,671	127,457	597,457	597,457
	4,163,370	4,389,238	4,365,303	4,586,216	7,555,043	7,787,033
	28,711	28,711	28,711	28,711	28,355	28,355
	-	-	-	-	-	-
	2,704,672	4,719,266	4,737,925	6,231,568	6,428,394	6,702,276
	6,908	6,908	6,908	6,908	6,908	-
	1,803,003	1,774,903	1,802,555	1,802,555	1,770,319	1,776,819
	7,443,471	8,040,906	8,055,532	6,832,185	7,109,189	6,631,422
	11,986,765	14,570,694	14,631,631	14,901,927	15,343,165	15,138,872
	994,020	1,079,548	1,229,132	1,409,078	1,542,130	1,799,467
	61,126	71,098	71,098	71,098	76,823	76,823
	1,055,146	1,150,646	1,300,230	1,480,176	1,618,953	1,876,290
\$	120,079,262	\$ 126,695,513	\$ 128,833,879	\$ 137,975,092	\$ 143,678,608	\$ 145,836,071

**Table 19**  
**Athens County, Ohio**  
*Assessed Valuation of Exempted Real Property*  
*January 1, 2020*

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<b><u>MUNICIPALITY</u></b>						
Athens City	\$ 409,810	\$ 16,903,170	\$ 5,748,450	\$ 277,850	\$ 16,646,690	\$ 7,522,210
Nelsonville City	570,380	122,700	5,590,110	-	1,792,370	8,891,620
Albany Corporation	-	40,460	10,520	22,170	285,790	154,010
Amesville Corporation	-	-	13,730	2,130	119,180	1,122,640
Buchtel Corporation	35,170	-	8,290	-	71,230	54,070
Chauncey Corporation	48,730	-	13,680	-	287,880	861,190
Coolville Corporation	-	30,800	34,500	59,350	96,290	1,015,950
Glouster Corpaoation	250	180	333,060	70,970	246,940	1,752,600
Jacksonville Corporation	9,010	-	-	2,390	122,070	-
Trimble Corporation	-	20	22,820	4,540	160,420	-
	<u>\$ 1,073,350</u>	<u>\$ 17,097,330</u>	<u>\$ 11,775,160</u>	<u>\$ 439,400</u>	<u>\$ 19,828,860</u>	<u>\$ 21,374,290</u>
<b><u>TOWNSHIPS</u></b>						
Athens Township	\$ 50	\$ 229,420	\$ 1,278,610	\$ 220,290	\$ 1,283,040	\$ 5,830,650
Alexander Township	-	591,640	18,230	31,940	280	2,559,340
Ames Township	-	32,540	730	31,630	34,240	-
Bern Township	-	200,680	-	52,130	-	4,160
Canaan Township	176,370	1,986,490	405,620	80,720	78,260	-
Carthage Township	-	468,540	5,120	125,220	-	-
Dover Township	4,458,460	18,910	953,760	66,900	66,820	6,150
Lee Township	-	24,540	51,420	132,260	35,170	32,770
Lodi Township	5,840	246,110	11,600	337,250	-	-
Rome Township	61,790	165,780	48,080	92,930	-	2,872,030
Troy Township	32,980	203,580	98,060	12,570	-	-
Trimble Township	2,026,380	2,787,950	15,680	1,036,530	56,680	2,197,810
Waterloo Township	94,920	3,019,810	56,270	110,170	-	-
York Township	3,813,420	947,960	58,480	111,820	-	1,270
	<u>\$ 10,670,210</u>	<u>\$ 10,923,950</u>	<u>\$ 3,001,660</u>	<u>\$ 2,442,360</u>	<u>\$ 1,554,490</u>	<u>\$ 13,504,180</u>
Total Athens County	<u>\$ 11,743,560</u>	<u>\$ 28,021,280</u>	<u>\$ 14,776,820</u>	<u>\$ 2,881,760</u>	<u>\$ 21,383,350</u>	<u>\$ 34,878,470</u>
<b><u>SCHOOL DISTRICTS</u></b>						
Athens CSD	\$ 4,917,050	\$ 17,974,900	\$ 7,994,500	\$ 493,520	\$ 18,258,410	\$ 14,220,200
Alexander LSD	100,760	3,923,740	148,040	620,910	321,240	2,746,120
Federal Hocking LSD	271,140	2,263,830	605,840	539,740	353,990	5,014,780
Trimble LSD	1,915,430	2,744,920	371,560	1,114,430	585,820	3,922,920
Nelsonville-York CSD	4,539,180	1,113,890	5,656,880	111,820	1,863,890	8,974,450
Warren LSD	-	-	-	1,340	-	-
	<u>\$ 11,743,560</u>	<u>\$ 28,021,280</u>	<u>\$ 14,776,820</u>	<u>\$ 2,881,760</u>	<u>\$ 21,383,350</u>	<u>\$ 34,878,470</u>
<b><u>Joint Vocational Schools</u></b>						
Tri-County J.V.S.	\$11,743,560	\$28,021,280	\$14,776,820	\$2,880,420	\$21,383,350	\$34,878,470
Washington County J.V.S.	-	-	-	1,340	-	-
	<u>\$11,743,560</u>	<u>\$28,021,280</u>	<u>\$14,776,820</u>	<u>\$2,881,760</u>	<u>\$21,383,350</u>	<u>\$34,878,470</u>

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$ 710,030	\$ 257,501,140	\$ 23,984,320	\$ 5,508,560	\$ 571,690	\$ 8,310,590	\$ 1,674,020	\$ 345,768,530
197,690	15,502,410	1,359,850	1,236,390	29,010	-	49,630	35,342,160
31,910	-	183,270	954,150	-	-	27,940	1,710,220
-	-	4,320	17,820	-	-	-	1,279,820
-	-	-	215,810	-	-	108,160	492,730
-	-	78,890	283,590	9,150	-	117,370	1,700,480
-	-	188,600	340,110	2,150	-	-	1,767,750
-	-	739,850	311,180	-	-	53,650	3,508,680
-	-	52,220	68,030	-	-	78,060	331,780
40	-	49,690	19,490	18,570	-	-	275,590
<u>\$ 939,670</u>	<u>\$ 273,003,550</u>	<u>\$ 26,641,010</u>	<u>\$ 8,955,130</u>	<u>\$ 630,570</u>	<u>\$ 8,310,590</u>	<u>\$ 2,108,830</u>	<u>\$ 392,177,740</u>
\$ 106,500	\$ 223,000	\$ 691,030	\$ 2,248,430	\$ 14,660	\$ -	\$ 1,427,580	\$ 13,553,260
-	56,810	583,200	1,203,930	234,810	-	522,920	5,803,100
190	-	-	111,240	13,820	-	6,540	230,930
-	-	-	79,810	2,600	-	-	339,380
140,610	-	118,230	106,490	51,600	-	11,400	3,155,790
-	-	63,290	269,510	35,520	-	563,040	1,530,240
331,400	-	500,350	173,660	56,570	-	2,943,510	9,576,490
26,640	3,823,620	325,600	129,850	-	-	1,340	4,583,210
-	-	-	84,180	15,810	-	87,480	788,270
7,450	-	81,350	168,260	49,130	-	72,790	3,619,590
56,210	-	90,210	542,910	51,650	-	42,000	1,130,170
591,380	-	-	137,570	16,640	-	518,060	9,384,680
49,130	-	68,430	320,130	12,830	-	18,610	3,750,300
94,200	3,271,700	70,080	401,700	133,770	-	209,440	9,113,840
<u>\$ 1,403,710</u>	<u>\$ 7,375,130</u>	<u>\$ 2,591,770</u>	<u>\$ 5,977,670</u>	<u>\$ 689,410</u>	<u>\$ -</u>	<u>\$ 6,424,710</u>	<u>\$ 66,559,250</u>
<u>\$ 2,343,380</u>	<u>\$ 280,378,680</u>	<u>\$ 29,232,780</u>	<u>\$ 14,932,800</u>	<u>\$ 1,319,980</u>	<u>\$ 8,310,590</u>	<u>\$ 8,533,540</u>	<u>\$ 458,736,990</u>
\$ 1,275,360	\$ 257,724,140	\$ 18,209,650	\$ 8,191,180	\$ 678,610	\$ 8,310,590	\$ 2,578,860	\$ 360,826,970
102,710	3,880,430	1,243,510	2,716,640	271,850	-	812,980	16,888,930
82,000	-	7,507,930	1,544,680	171,530	-	1,452,540	19,808,000
591,420	-	841,760	576,090	35,210	-	3,321,930	16,021,490
291,890	18,774,110	1,429,930	1,853,900	162,780	-	367,230	45,139,950
-	-	-	50,310	-	-	-	51,650
<u>\$ 2,343,380</u>	<u>\$ 280,378,680</u>	<u>\$ 29,232,780</u>	<u>\$ 14,932,800</u>	<u>\$ 1,319,980</u>	<u>\$ 8,310,590</u>	<u>\$ 8,533,540</u>	<u>\$ 458,736,990</u>
\$2,343,380	\$280,378,680	\$29,232,780	\$14,882,490	\$1,319,980	\$8,310,590	\$8,533,540	\$458,685,340
-	-	-	50,310	-	-	-	51,650
<u>\$2,343,380</u>	<u>\$280,378,680</u>	<u>\$29,232,780</u>	<u>\$14,932,800</u>	<u>\$1,319,980</u>	<u>\$8,310,590</u>	<u>\$8,533,540</u>	<u>\$458,736,990</u>

**Table 20**  
**Athens County, Ohio**  
*Athens County Taxes Collected*  
*(Collection Year 2021)*

Entity	Taxes <sup>(2)</sup>			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 3,004,223	\$ 34,403	\$ -	\$ 3,038,626
Children Services	5,920,617	67,021	-	5,987,638
ACBDD (Beacon School)	7,940,488	88,986	-	8,029,474
Ambulance Service	2,842,959	32,337	-	2,875,296
TB Levy	140,591	1,471	-	142,062
Senior Citizens	634,204	6,894	-	641,098
Senior Citizens Meals on Wheels	279,815	3,182	-	282,997
<b>Total County Offices and Agencies</b>	<b>20,762,897</b>	<b>234,294</b>	<b>-</b>	<b>20,997,191</b>
Health Department	1,202,752	13,741	-	1,216,493
317 Board	2,211,875	25,003	-	2,236,878
County Library	1,464,080	16,725	-	1,480,805
<sup>(1)</sup> Total Outside Agencies	4,878,707	55,469	-	4,934,176
Athens CSD	23,681,090	111,870	-	23,792,960
Nelsonville-York CSD	1,623,841	39,314	-	1,663,155
Alexander LSD	6,572,464	93,431	-	6,665,895
Federal Hocking LSD	4,780,066	83,534	-	4,863,600
Trimble LSD	1,186,766	22,233	-	1,208,999
Warren LSD	96,294	1,091	-	97,385
Tri-County JVS	2,844,190	28,518	-	2,872,708
Washington Co. JVS	5,151	66	-	5,217
<b>Total Schools</b>	<b>40,789,862</b>	<b>380,057</b>	<b>-</b>	<b>41,169,919</b>
Athens City	1,068,890	71	-	1,068,961
Nelsonville City	218,377	4,160	-	222,537
Albany Village	139,290	1,579	-	140,869
Amesville Village	36,603	499	-	37,102
Buchtel Village	85,318	2,551	-	87,869
Chauncey Village	50,511	1,320	-	51,831
Coolville Village	26,337	321	-	26,658
Glouster Village	199,121	2,771	-	201,892
Jacksonville Village	87,485	3,230	-	90,715
Trimble Village	55,914	894	-	56,808
<b>Total Municipalities</b>	<b>1,967,846</b>	<b>17,396</b>	<b>-</b>	<b>1,985,242</b>
Alexander Township	681,576	11,696	-	693,272
Ames Township	284,399	4,467	-	288,866
Athens Township	1,150,857	12,184	-	1,163,041
Bern Township	162,381	1,984	-	164,365
Canaan Township	444,694	2,066	-	446,760
Carthage Township	284,719	6,438	-	291,157
Dover Township	398,427	8,140	-	406,567
Lee Township	370,121	2,949	-	373,070
Lodi Township	333,436	5,471	-	338,907
Rome Township	441,829	10,640	-	452,469
Trimble Township	239,072	3,805	-	242,877
Troy Township	369,306	9,113	-	378,419
Waterloo Township	355,776	9,999	-	365,775
York Township	738,047	10,399	-	748,446
<b>Total Townships</b>	<b>6,254,640</b>	<b>99,351</b>	<b>-</b>	<b>6,353,991</b>
<b>County Wide Total</b>	<b>\$ 74,653,952</b>	<b>\$ 786,567</b>	<b>\$ -</b>	<b>\$ 75,440,519</b>

Source: Athens County Auditor

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

<sup>(2)</sup> Taxes are net of any fees (except for County & outside agency funds which report gross taxes) and include Homestead and Credits from the State.

**Table 21**  
**Athens County, Ohio**  
*Athens County State Payments and Special Assessments Collected*  
*(Collection Year 2021)*

Entity	State Payments			
	Gasoline	Motor Vehicle License	Local Government	Total
General Fund	\$ -	\$ 13,692	\$ 722,009	\$ 735,701
Co. Engineer	3,739,694	2,078,463	-	5,818,157
Total County Offices and Agencies	3,739,694	2,092,155	722,009	6,553,858
Athens City	-	99,092	438,384	537,476
Nelsonville City	-	39,808	70,150	109,958
Albany Village	-	6,365	19,478	25,843
Amesville Village	-	1,278	6,486	7,764
Buchtel Village	-	3,875	11,895	15,770
Chauncey Village	-	5,675	13,142	18,817
Coolville Village	-	3,825	13,763	17,588
Glouster Village	-	10,700	19,809	30,509
Jacksonville Village	-	23,321	9,900	33,221
Trimble Village	-	2,186	10,337	12,523
Total Municipalities	-	196,125	613,344	809,469
Alexander Township	138,871	26,201	15,747	180,819
Ames Township	138,871	15,922	12,464	167,257
Athens Township	158,103	44,250	52,112	254,465
Bern Township	138,871	13,636	12,215	164,722
Canaan Township	138,871	21,274	15,309	175,454
Carthage Township	138,871	24,798	17,029	180,698
Dover Township	138,871	28,397	19,729	186,997
Lee Township	138,871	19,875	13,806	172,552
Lodi Township	138,871	22,794	15,914	177,579
Rome Township	138,871	24,481	17,981	181,333
Trimble Township	138,871	20,182	16,751	175,804
Troy Township	138,871	27,130	17,449	183,450
Waterloo Township	138,871	23,678	15,781	178,330
York Township	138,871	20,331	20,191	179,393
Total Townships	1,963,426	332,949	262,478	2,558,853
County Wide Total	\$ 5,703,120	\$ 2,621,229	\$ 1,597,831	\$ 9,922,180
	Special Assessments <sup>(1)</sup>			
Plains Water & Sewer	\$ 29,814	Athens City		\$ 801,288
Buchtel Water & Sewer	2,016	Nelsonville City		2,952
Trimble Waste Water	114,723	Albany Village		3,883
Hocking Conservancy District	336,171	Amesville Village		-
Le-Ax Water	25,519	Buchtel Village		402
Margrets Creek	160,516	Coolville Village		110,020
Tuppers Plains Chester Water	699	Glouster Village		3,475
Sunday Creek Water	2,732	Jacksonville Village		8,828
Total Special Districts	\$ 672,190	Trimble Village		2,003
		Total Municipalities		\$ 932,851

Source: Athens County Auditor

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

**Table 22**  
**Athens County, Ohio**  
*Detail Sales Tax Receipts*  
*(Collection Year 2021)*  
*(cash basis of accounting)*

		General Fund		911 Emergency Communications		Total	
		Amount	% of Total	Amount	% of Total	Amount	% of Total
		Regular Sales	Local Stores (C & E, Cross Court, Etc.).	\$ 1,460,451	22.52%	\$ 566,962	18.89%
Direct Pay	Taxes paid directly to the State.	11,171	0.17%	4,264	0.14%	15,435	0.16%
Seller's Use	Out of State Retailers.	928,771	14.32%	596,067	19.86%	1,524,838	16.07%
Consumer's Use	Taxes due beyond what was paid to supplier.	117,439	1.81%	32,172	1.07%	149,611	1.58%
Motor Vehicle	From County Clerk of Courts.	976,787	15.06%	456,217	15.20%	1,433,004	15.11%
Watercraft and Outboard Motors	From County Clerk of Courts.	7,572	0.12%	6,799	0.23%	14,371	0.15%
Liquor Control	State or Agency Liquor Stores.	35,342	0.55%	17,725	0.59%	53,067	0.56%
Voluntary Payments	Payments made by nonregistered consumers.	19,759	0.31%	373	0.01%	20,132	0.21%
Assessment Payments	From Tax Assessments.	11,932	0.19%	9,229	0.31%	21,161	0.22%
Audit Payments	From Audits.	9,470	0.15%	5,145	0.17%	14,615	0.15%
Sales Tax on Motor Fuel	Tax Due on Motor Fuel Tax Refunds.	866	0.01%	115	0.00%	981	0.01%
Certified Assessment Payments	From Certified Tax Assessments	15,768	0.24%	6,566	0.22%	22,334	0.24%
Statewide Master	Chain Stores (Wal-Mart, Lowes, Etc.).	2,526,128	38.95%	1,104,706	36.81%	3,630,834	38.27%
Streamlined Sales-Intrastate	Streamlined Tax Agreement Payments	5,371	0.08%	51,692	1.72%	57,063	0.60%
Streamlined Sales-Interstate	Streamlined Tax Agreement Payments	8,690	0.13%	32,440	1.08%	41,130	0.43%
Streamlined Use	Streamlined Tax Agreement Payments	-	0.00%	11	0.00%	11	0.00%
Use Tax from Ohio IT 1040	State Income Tax Payments	2,720	0.04%	317	0.01%	3,037	0.03%
Non-Resident Motor Vehicle	Non-Ohio resident purchases of motor vehicles.	2,670	0.04%	1,644	0.05%	4,314	0.05%
Non-Resident Watercraft	Non-Ohio resident purchases of watercraft.	32	0.00%	-	0.00%	32	0.00%
Transient Sales	Payments made from transient sales.	342,791	5.29%	109,004	3.63%	451,795	4.76%
Amnesty 2012	Use Tax Amnesty Payments	590	0.01%	-	0.00%	590	0.01%
Cigarettes	Use Tax on Cigarettes	-	0.00%	-	0.00%	-	0.00%
Amnesty 2018	Use Tax Amnesty Payments	886	0.01%	-	0.00%	886	0.01%
Total Receipts		<u>6,485,206</u>	100.00%	<u>3,001,448</u>	99.99%	<u>9,486,654</u>	100.00%
Adjustments		-		-		-	
Less Refund		<u>(4,530)</u>		<u>(6,631)</u>		<u>(11,161)</u>	
Aggregate Tax Receipts		<u>6,480,676</u>		<u>2,994,817</u>		<u>9,475,493</u>	
Less 1% Administrative Fee		<u>(64,807)</u>		<u>(29,948)</u>		<u>(94,755)</u>	
Total Tax Allocation		<u>\$ 6,415,869</u>		<u>\$ 2,964,869</u>		<u>\$ 9,380,738</u>	

Source: Ohio Department of Taxation

# ATHENS COUNTY, OHIO

REVISED SINGLE AUDIT

FOR THE YEAR ENDED  
DECEMBER 31, 2021

**ATHENS COUNTY, OHIO**

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ATHENS COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM / CLUSTER TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER / ADDITIONAL AWARD IDENTIFICATION	PASSED THROUGH TO SUBRECIPIENTS	CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Education:</i>				
<b>Child Nutrition Cluster:</b>				
School Breakfast Program	10.553	EDU01-3L70		\$ 13,451
COVID-19 School Breakfast Program	10.553	COVID-19, EDU01-3L70		260
<b>Total School Breakfast Program</b>				<u>13,711</u>
National School Lunch Program	10.555	EDU01-3L60		20,779
COVID-19 National School Lunch Program	10.555	COVID-19, EDU01-3L60		1,305
<b>Total National School Lunch Program</b>				<u>22,084</u>
<b>Total Child Nutrition Cluster</b>				<u>35,795</u>
<i>Passed through Ohio Department of Job and Family Services:</i>				
<b>SNAP Cluster:</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5898		306,203
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-6898		104,699
<b>Total SNAP Cluster</b>				<u>410,902</u>
<i>Passed through Ohio Department of Education:</i>				
COVID-19 Pandemic EBT Administrative Costs	10.649	COVID-19, N/A		614
<i>Passed through Ohio Department of Natural Resources:</i>				
<b>Forest Service Schools and Roads Cluster:</b>				
Schools and Roads- Grants to States	10.665	N/A	11,828	23,656
<b>Total Forest Service Schools and Roads Cluster</b>			<u>11,828</u>	<u>23,656</u>
<i>Direct from the US Dept. of Agriculture:</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	N/A		14,600,336
Emergency Watershed Protection Program	10.923	N/A		113,293
<b>Total U.S. Department of Agriculture</b>			<u>11,828</u>	<u>15,184,596</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Development Services Agency:</i>				
Community Development Block Grants/State's Program	14.228	B-C-18-1AE-1		1,611
Community Development Block Grants/State's Program	14.228	B-C-20-1AE-1		125,094
Community Development Block Grants/State's Program	14.228	B-X-19-1AE-1		15,617
Community Development Block Grants/State's Program	14.228	B-F-20-1AE-1		121,895
Community Development Block Grants/State's Program	14.228	B-D-20-1AE-4		300,000
<b>Total Community Development Block Grants/State's Program</b>				<u>564,217</u>
Home Investment Partnerships Program	14.239	B-C-18-1AE-2		78,809
Home Investment Partnerships Program	14.239	B-C-20-1AE-2		68,250
<b>Total Home Investment Partnerships Program</b>				<u>147,059</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>711,276</u>
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<i>Passed Through Ohio Department of Natural Resources:</i>				
Payments in Lieu of Taxes	15.226	N/A		23,794
National Forest Acquired Lands	15.438	N/A	9,862	19,724
<b>Total U.S. Department of Interior</b>			<u>9,862</u>	<u>43,518</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed Through the Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	2021-VOCA-133914494		65,370
Crime Victim Assistance	16.575	2022-VOCA-134713277		14,037
Crime Victim Assistance	16.575	2021-VOCA-133873330		34,297
Crime Victim Assistance	16.575	2022-VOCA-134713675		6,599
Crime Victim Assistance	16.575	2021-VOCA-133917459		86,355
Crime Victim Assistance	16.575	2022-VOCA-134713747		21,328
<b>Total Crime Victim Assistance</b>				<u>227,986</u>
<i>Passed Through the Office of Criminal Justice Services:</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19, 2020-CE-OTH-2275		12,000
Violence Against Women Formula Grants	16.588	2019-WF-VA5-8417A		19,999
Violence Against Women Formula Grants	16.588	2020-WF-VA5-8417		39,998
<b>Total Violence Against Women Formula Grants</b>				<u>59,997</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-B01-6580		10,000
<b>Total U.S. Department of Justice</b>				<u>309,983</u>

-continued

ATHENS COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM / CLUSTER TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER / ADDITIONAL AWARD IDENTIFICATION	PASSED THROUGH TO SUBRECIPIENTS	CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed Through Perry County Department of Job and Family Services (WIOA Area 14):</i>				
Unemployment Insurance	17.225	N/A		6,582
<b>WIOA Cluster:</b>				
WIOA Adult Program	17.258	N/A		265,291
WIOA Youth Activities	17.259	N/A	241,811	509,955
WIOA Dislocated Worker Formula Grants	17.278	N/A		165,775
<b>Total WIOA Cluster</b>				941,021
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	N/A	21,318	61,456
Apprenticeship USA Grants	17.285	N/A		7,613
<b>Total U.S. Department of Labor</b>			263,129	1,016,672
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation:</i>				
<b>Highway Planning and Construction Cluster:</b>				
Highway Planning and Construction	20.205	115266		152,068
Highway Planning and Construction	20.205	113516		5,040
<b>Total Highway Planning and Construction Cluster</b>				157,108
<i>Passed Through Ohio Department of Public Safety:</i>				
<b>Highway Safety Cluster:</b>				
State and Community Highway Safety	20.600	STEP-2021-Athens Co. Sheriff's Offi-00023		11,440
State and Community Highway Safety	20.600	STEP-2022-Athens Co. Sheriff's Offi-00038		3,098
<b>Total State and Community Highway Safety</b>				14,538
National Priority Safety Programs	20.616	DDEP-2021-Athens Co. Sheriff's Offi-00023		747
<b>Total Highway Safety Cluster</b>				15,285
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2021-Athens Co. Sheriff's Offi-00023		14,743
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2022-Athens Co. Sheriff's Offi-00038		4,358
<b>Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>				19,101
<i>Passed Through the Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP		11,903
<b>Total U.S. Department of Transportation</b>				203,397
<b>U.S. DEPARTMENT OF TREASURY</b>				
<i>Passed through Ohio Department of Education:</i>				
COVID-19 Coronavirus Relief Fund - BroadbandOhio Connectivity	21.019	COVID-19, N/A		2,040
COVID-19 Coronavirus Relief Fund - Other Education Entities	21.019	COVID-19, N/A		7,839
<b>Total COVID-19 Coronavirus Relief Fund</b>				9,879
<b>Total U.S. Department of Treasury</b>				9,879
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through Ohio University:</i>				
Adult Education - Basic Grants to States	84.002	N/A		45,315
<i>Passed Through Ohio Department of Education:</i>				
<b>Special Education Cluster (IDEA):</b>				
Special Education_ Grants to States	84.027	3M20		25,628
Special Education_Preschool Grants	84.173	3C50		2,786
<b>Total Special Education Cluster (IDEA)</b>				28,414
<i>Passed through the Ohio Department of Health:</i>				
Special Education-Grants for Infants and Families	84.181	H181A190024		30,434
<i>Passed Through Ohio Department of Education:</i>				
COVID-19 Education Stabilization Fund	84.425C	COVID-19, N/A		32,707
<b>Total U.S. Department of Education</b>				136,870
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
<i>Passed Through Ohio Secretary of State:</i>				
2018 HAVA Election Security Grants	90.404	N/A		18,137
<b>Total U.S. Election Assistance Commission</b>				18,137

-continued

ATHENS COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM / CLUSTER TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER / ADDITIONAL AWARD IDENTIFICATION	PASSED THROUGH TO SUBRECIPIENTS	CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2021-11-5899		64,688
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2223-11-6899		29,348
<b>Total MaryLee Allen Promoting Safe and Stable Families Program</b>				<u>94,036</u>
Temporary Assistance for Needy Families	93.558	G-2021-11-5898	168,999	4,298,978
Temporary Assistance for Needy Families	93.558	G-2223-11-6898		107,426
Temporary Assistance for Needy Families	93.558	G-2021-11-5899		4,850
<b>Total Temporary Assistance for Needy Families</b>			<u>168,999</u>	<u>4,411,254</u>
Child Support Enforcement	93.563	G-2021-11-5899		1,130,055
Child Support Enforcement	93.563	G-2223-11-6899		427,693
<b>Total Child Support Enforcement</b>				<u>1,557,748</u>
<b>CCDF Cluster:</b>				
Child Care and Development Block Grant	93.575	G-2021-11-5898		40,808
<b>Total CCDF Cluster</b>				<u>40,808</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-06-0176/G-2021-06-0115		116,614
Foster Care Title IV-E	93.658	G-2021-06-0176/G-2021-06-0115		1,092,450
Foster Care Title IV-E	93.658	G-2223-11-6899		397,786
<b>Total Foster Care Title IV-E</b>				<u>1,490,236</u>
Adoption Assistance	93.659	G-2021-06-0176		1,351,087
Adoption Assistance	93.659	G-2223-11-6899		414,597
<b>Total Adoption Assistance</b>				<u>1,765,684</u>
Social Services Block Grant	93.667	G-2021-11-5898		318,547
Social Services Block Grant	93.667	G-2223-11-6898		35,214
Social Services Block Grant	93.667	G-2021-06-0176		1,861
Social Services Block Grant	93.667	N/A		47,259
<b>Total Social Services Block Grant</b>				<u>402,881</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5898		50,933
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6899		12,083
<b>Total John H. Chafee Foster Care Program for Successful Transition to Adulthood</b>				<u>63,016</u>
Elder Abuse Prevention Interventions Program	93.747	N/A		34,273
Children's Health Insurance Program	93.767	G-2021-11-5898		47,081
Children's Health Insurance Program	93.767	G-2223-11-6898		29,143
<b>Total Children's Health Insurance Program</b>				<u>76,224</u>
<b>Medicaid Cluster:</b>				
Medical Assistance Program	93.778	G-2021-11-5898	11,403	909,525
Medical Assistance Program	93.778	G-2223-11-6898		321,656
Medical Assistance Program	93.778	G-2021-06-0176		1,094
Medical Assistance Program	93.778	N/A		185,611
<b>Total Medicaid Cluster</b>			<u>11,403</u>	<u>1,417,886</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>180,402</u>	<u>11,470,660</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through the Ohio Department of Natural Resources</i>				
Boating Safety Financial Assistance	97.012	3320FAS200139		75,000
<i>Passed Through Ohio Emergency Management Agency</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-DR-J4360-OH		8,813
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-DR-4424-OH		256,450
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-DR-4507-OH		16,482
<b>Total Disaster Grant - Public Assistance</b>				<u>281,745</u>
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005		6,478
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004		17,546
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002		36,569
Emergency Management Performance Grants	97.042	EMC-2020-EP-00014		4,418
<b>Total Emergency Management Performance Grants</b>				<u>65,011</u>
<b>Total U.S. Department of Homeland Security</b>				<u>421,756</u>
<b>Total Federal Financial Assistance</b>			<u>\$ 465,221</u>	<u>\$ 29,526,744</u>

The accompanying notes are an integral part of this schedule.

**ATHENS COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR § 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**NOTE 1 – BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Athens County (the County) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be limited to as to reimbursement.

**NOTE 2 – DE MINIMIS INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 - SUBRECIPIENTS**

The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note 1 describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE 4 – CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE 5 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The County has a revolving loan program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. This schedule reports loans made and administrative costs as disbursements. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans, however are not included as disbursement on this schedule.

These loans are collateralized by mortgages on the property or asset acquired. At December 31, 2021, the amount of loans outstanding under this program was \$228,939.

**NOTE 6 – MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**NOTE 7 – FEDERAL LOAN**

The County was approved by the U.S. Department of Agriculture Rural Utility Services to receive a loan totaling \$17,518,000 for ALN 10.760 water and waste disposal systems for rural communities. The amount listed on the schedule includes unspent loan proceeds plus current year expenditures. The balance of the loan outstanding to the U.S. Department of Agriculture is \$17,518,000 as of December 31, 2021.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements, and have issued our report thereon dated July 26, 2022, wherein we noted as described in Note 5, Athens County restated the beginning net position of multiple funds to properly account for prior year capital assets, payables and receivables and beginning budgetary fund balance for the general fund. In addition as described in Note 24 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Athens County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Athens County's internal control. Accordingly, we do not express an opinion on the effectiveness of Athens County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Athens County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Athens County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Athens County's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Athens County's response to the findings identified in our audit and described in the accompanying corrective action plan. Athens County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Athens County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.  
July 26, 2022

**Independent Auditor's Report on Compliance for Each Major Federal Program  
and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards  
Required by the Uniform Guidance**

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Athens County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Athens County's major federal programs for the year ended December 31, 2021. Athens County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings.

In our opinion, Athens County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of Athens County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Athens County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Athens County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Athens County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Athens County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Athens County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Athens County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Athens County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings as items 2021-002 and 2021-003. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Athen County's responses to the noncompliance findings identified in our audit described in the accompanying corrective action plan. Athen County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

**Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2021-002 and 2021-003 to be material weaknesses.



Athens County

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Athen County's responses to the internal control over compliance findings identified in our audit described in the accompanying corrective action plan. Athen County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

**Report Revision and Reissuance**

Subsequent to the original issuance of the 2021 audit report, it was determined that a federal program was omitted on the originally provided schedule of expenditures of federal awards (SEFA). The omitted program should have been evaluated and tested as a major federal program. Accordingly, management revised the 2021 SEFA to include the expenditures of the originally omitted program on the SEFA. Julian & Grube, Inc., performed the appropriate procedures over the originally omitted program. Other changes to the various reports that have been made are as follows:

- Modification of the title page from Single Audit to Revised Single Audit.
- Modifications to the Schedule of Expenditures of Federal Awards, the Notes to the Schedule of Expenditures of Federal Awards 2 *CFR* 200.510(b)(6), the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, the Schedule of Findings 2 *CFR* § 200.515, and the Corrective Action Plan 2 *CFR* § 200.511(c).
- Add the Summary Schedule of Prior Audit Findings 2 *CFR* § 200.511(b).

Modification of the Table of Contents, as applicable, for the items listed above.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements. We issued our unmodified report thereon dated July 26, 2022. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures to the audited financial statements subsequent to July 26, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Management has revised and reissued this Schedule. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Julian & Grube, Inc.

July 26, 2022, except as described above and finding 2021-002, which is as of September 1, 2023.

**ATHENS COUNTY, OHIO**

**SCHEDULE OF FINDINGS**

*2 CFR § 200.515*

**DECEMBER 31, 2021**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	Yes
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material weaknesses in internal control reported for major federal programs?</i>	Yes
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Program's Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	Yes
<i>(d)(1)(vii)</i>	<i>Major Programs (listed):</i>	Water and Waste Disposal Systems for Rural Communities (ALN 10.760); Foster Care Title IV-E (ALN 93.658); Adoption Assistance (ALN 93.659)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	No

**ATHENS COUNTY, OHIO**

**SCHEDULE OF FINDINGS**

*2 CFR § 200.515*

**DECEMBER 31, 2021**

<b>2. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>	
Finding Number	2021-001

**Significant Deficiency – Fund Balance Restatements**

Sound financial reporting is the responsibility of the Board of Commissioners and management and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

In order to properly state financial statement amounts, Athens County recorded some material and immaterial restatements to the beginning net position of the Plains Sewer, Albany Sewer, Buchtel Water (non-major enterprise fund), and Buchtel Sewer (non-major enterprise fund), and the Undivided Tax (custodial fund) funds. An adjustment was also made to the beginning cash balance in the Budget to Actual statements for the General fund due to the closure of purchase orders and lapsed encumbrances. See Note 5 to the financial statements for these adjustments. These restatements were noted and corrected by the County during the process of compiling the information and support for the 2021 financial statements.

The audited financial statements, related notes, and County records have been adjusted for the restatements identified by the County.

Failure to correctly record activity may not only impact the users’ understanding of the financial operations, it may also inhibit the Board of Commissioners ability to make sound financial decisions and result in material misstatements of the financial statements.

We recommend the County implement additional controls over financial reporting to ensure accurate financial reports throughout the year and at year end.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>			
--	--	--	--

Finding Number	2021-002		
CFDA Title and Number	Water and Waste Disposal Systems for Rural Communities, ALN 10.760		
Federal Award Identification Number/Year	2021		
Federal Agency	U.S. Department of Agriculture		
Compliance Requirement	Other		
Pass-Through Entity	N/A		
Repeat Finding from Prior Audit	Yes	Prior Finding Number	2020-001

**Material Weakness/Noncompliance – Other**

2 CFR §200.510(b) states, in part, that the auditee must prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended. At a minimum, the schedule must:

**ATHENS COUNTY, OHIO**

**SCHEDULE OF FINDINGS**

*2 CFR § 200.515*

**DECEMBER 31, 2021**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>	
Finding Number	2021-002 – (Continued)

- a. List individual federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- b. For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- c. Provide total Federal awards expended for each individual Federal program and the Assistance Listing Number (ALN) or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- d. Include the total amount provided to subrecipients from each Federal program.
- e. For loan or loan guarantee programs described in §200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- f. Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414.

Subsequent to the original issuance of the 2021 audit report dated July 26, 2022 it was discovered that the revenue bond purchased by the County for the US 50 Corridor Sewer Project was a federal loan from the U.S. Department of Agriculture. The County’s originally provided SEFA for 2021 was materially misstated by the exclusion of unspent loan proceeds and current year expenditures from the Water and Waste Disposal Systems for Rural Communities Program (ALN 10.760), in the amount of \$14,600,336.

The County did not properly identify/communicate the federal designation of the loan. Inaccurate completion of the SEFA could lead to inaccurate reporting of federal expenditures by the County and could jeopardize future federal funding.

We recommend that the County review its process for identifying federal awards and loans to minimize the likelihood of errors in the reporting process.

Finding Number	2021-003		
CFDA Title and Number	Water and Waste Disposal Systems for Rural Communities, ALN 10.760		
Federal Award Identification Number/Year	2021		
Federal Agency	U.S. Department of Agriculture		
Compliance Requirement	Reporting		
Pass-Through Entity	N/A		
Repeat Finding from Prior Audit	Yes	Prior Finding Number	2020-002

**Noncompliance – Reporting**

2 CFR § 400.1 gives regulatory effect to the U.S. Department of Agriculture (USDA) for 2 CFR § 200.328 which states, in part, that there are two types of reporting requirements for the Water and Waste Disposal System for Rural Communities program that recipients must report to the USDA: (1) Form RD 442-2, Statement of Budget, Income and Equity, and (2) Form RD 442-3, Balance Sheet.

**ATHENS COUNTY, OHIO**

**SCHEDULE OF FINDINGS**

*2 CFR § 200.515*

**DECEMBER 31, 2021**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>	
Finding Number	2021-003 – (Continued)

- Form RD 442-2, Statement of Budget, Income and Equity covers financial operations relating to the borrower’s water or waste disposal project. A borrower may submit this financial data on other forms, provided the forms are in a similar format and signed and dated by the organization’s official to certify the correctness of the information. The initial form is required to be completed 30 days prior to the beginning of each fiscal year and no later than 20 days after the end of each of the 1st 3 quarters. For the 4th quarter, an independently audited Statement of Income containing budget and actual data may substitute for page 1 of the form, however page 2 must be completed for all borrowers required to submit Management Reports. Furthermore, quarter 4 is required to be completed no later than 60 days following the end of each fiscal year.
- Form RD 442-3, Balance Sheet presents the financial status of the borrower’s water or waste disposal project. A borrower may submit this financial data on other forms, provided the forms are in a similar format and signed and dated by the organization’s official to certify the correctness of the information. An annual audit may be submitted in lieu of this form. The form is required to be completed no later than 60 days following the end of each fiscal year.

The County did not file any required forms/reports with the USDA for fiscal year 2021.

By not having proper controls/procedures in place the County did not file the required forms/reports and is in noncompliance with the requirements set forth by the USDA. This could result in the USDA not being fully aware of how the County is utilizing the funding in determining if the County is following other requirements and using the funding properly.

We recommend the County put in place internal controls/procedures to better enable them to report timely and have an additional qualified individual review any forms/reports created before they are submitted to the USDA.



# Jill A. Davidson

Athens County Auditor

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
*2 CFR § 200.511(b)*  
**DECEMBER 31, 2021**

<b>Finding Number</b>	<b>Year Initially Occurred</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2020-001	2020	<u>Material Weakness/Noncompliance- Other-</u> The County did not properly identify/communicate the federal designation of a USDA loan.	Not Corrected	Repeated as find 2021-002.
2020-002	2020	<u>Noncompliance- Reporting-</u> The County did not file any forms/reports with the USDA.	Not Corrected	Repeated as find 2021-003.





# Jill A. Davidson

## Athens County Auditor

### CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2021

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2021-001	<p>Most of these restatements are the result of the application of Generally Accepted Accounting Principles (GAAP). We have maintained the County's cash records properly and accurately. We contract with an accounting firm to provide assistance and guidance in preparing the GAAP financial statements. These restatements were the result of reclassifications to correct GAAP adjustments made in the prior year's Annual Comprehensive Financial Report. These issues were found by our staff and the GAAP conversion team and were correctly reported in this year's ACFR. We have still spoken with our GAAP convertor concerning these issues and asked that additional review procedures be put into practice to address potential GAAP adjustment errors, and ensure that these issues do not arise in future GAAP reports, to eliminate restatements. The County is confident that these issues will be resolved and the future ACFR's will not have the need for these type of prior period adjustments.</p> <p>The restatement of the Budget to Actual information is the result of an issue with the County's new accounting system and how it handled lapsing encumbrances during 2020. The restatement was found during the compiling of the ACFR and the Budget to Actual information provided was corrected. The County has adopted new procedures in the processing of lapsing encumbrances at year end, which will eliminate the potential for these types of adjustments in future years.</p> <p>We continue to strive for a higher standard in our financial reporting and we appreciate your comments and suggestions that have been made to assist us in that effort.</p>	December, 31, 2022	Jill Davidson (Thompson), County Auditor
2021-002	The County has implemented additional procedures for identifying federal awards and loans.	September 1, 2023	Jill Davidson (Thompson), County Auditor
2021-003	The County will implement internal controls/procedures to ensure forms/reports are completed accurately and in a timely manner.	September 1, 2023	Lenny Eliason, County Commissioner



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# OHIO AUDITOR OF STATE KEITH FABER



**ATHENS COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 10/5/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)