



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

ATHENS COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2023



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Columbus, Ohio 43215
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Board of Commissioners
Athens County
15 S. Court St. Room 330
Athens, OH 45701

We have reviewed the *Independent Auditor's Report* of Athens County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2023 through December 31, 2023. 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.

The Auditor of State is conducting an investigation, which is on-going as of the date of this report. Dependent on the outcome of the investigation, results may be reported on at a later date.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 15, 2024

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ATHENS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	2023 Provided Through to Subrecipients	2023 Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A	\$0	\$8,735
National School Lunch Program	10.555	N/A	0	20,071
COVID-19: National School Lunch Program	10.555	N/A	0	6,184
Total Child Nutrition Cluster			<u>0</u>	<u>34,990</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-6898	0	624,016
	10.561	G-2425-11-6108	0	275,297
Total SNAP Cluster			<u>0</u>	<u>899,313</u>
<i>Passed Through Ohio Department of Natural Resources</i>				
Forest Service Schools and Roads Cluster				
Schools and Roads - Grants to States	10.665	N/A	13,445	26,889
<i>Direct from Federal Government</i>				
Water and Water Disposal Systems for Rural Communities				
	10.760	N/A	0	5,566,716
<i>Direct from Federal Government</i>				
Communities Facilities Loans and Grants Cluster				
Community Facilities Loans and Grant:	10.766	N/A	0	50,000
Total U.S. Department of Agriculture			13,445	6,577,908
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants - State's Program	14.228	B-D-21-1AE	0	125,000
Community Development Block Grants - State's Program	14.228	B-W-22-1AE-1	0	440,898
Community Development Block Grants - State's Program	14.228	B-F-22-1AE-1	0	22,901
COVID-19 Community Development Block Grants - State's Program	14.228	B-D-22-1AE-4	0	1,706,081
Community Development Block Grants - State's Program	14.228	B-X-19-1AE-1	0	15,617
Community Development Block Grants - State's Program	14.228	B-F-20-1AE-1	0	113,210
Community Development Block Grants - State's Program	14.228	B-W-20-1AE-1	0	450,712
Total Community Development Block Grants - State's Program			<u>0</u>	<u>2,874,419</u>
Home Investment Partnership Program	14.239	B-C-20-1AE-1	0	20,116
Home Investment Partnership Program	14.239	B-C-22-1AE-1	0	125,479
Home Investment Partnership Program	14.239	B-C-20-1AE-2	0	100,060
Total Home Investment Partnerships Program			<u>0</u>	<u>245,655</u>
Total U.S. Department of Housing and Urban Development			0	3,120,074
U.S. DEPARTMENT OF INTERIOR				
<i>Direct Federal</i>				
Payments in Lieu of Taxes	15.226	N/A	0	25,221
<i>Passed Through Ohio Department of Natural Resources</i>				
National Forest Acquired Lands	15.438	N/A	11,785	29,623
Total U.S. Department of Interior			11,785	54,844
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2023-VOCA-135105165	0	52,308
Crime Victim Assistance	16.575	2024-VOCA-135500219	0	12,145
Crime Victim Assistance	16.575	VOCA	0	40,000
Crime Victim Assistance	16.575	2023-VOCA-135103679	0	43,778
Crime Victim Assistance	16.575	2024-VOCA-135499294	0	16,410
Total Crime Victim Assistance			<u>0</u>	<u>164,641</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Violence Against Women Formula Grant				
	16.588	2022-WF-VA5-8417	0	41,237
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JG-B01-6580	0	2,496
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-JG-B01-6580	0	14,997
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>0</u>	<u>17,493</u>
Total U.S. Department of Justice			0	223,371

The accompanying notes are an integral part of this Schedule.

ATHENS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	2023 Provided Through to Subrecipients	2023 Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed through Ohio Department of Job and Family Services</i>				
Unemployment Insurance	17.225	N/A	0	15,147
<i>Pass through Perry County Department of Job and Family Services (WIOA Area 14)</i>				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	N/A	0	922,549
WIOA Youth Activities	17.259	N/A	0	986,959
WIOA Dislocated Workers Formula Grant	17.278	N/A	0	420,535
Total Workforce Innovation and Opportunity Act (WIOA) Cluster:			0	2,330,043
WIOA National Dislocated Workers Grants/WIA National Emergency Grants	17.277	N/A	#	180,243
Apprenticeship USA Grants	17.285	N/A	0	46,135
Total U.S. Department of Labor			0	2,571,568
U.S. DEPARTMENT OF TRANSPORTATION				
Federal Highway Administration				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 117461 and PID 115576	0	2,085,000
			0	2,085,000
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster- State and Community Highway Safety	20.600	STEP-2023-Athens Co. Sheriff's Office-00038	0	19,323
Total Highway Safety Cluster- State and Community Highway Safety			0	19,323
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2023-Athens Co. Sheriff's Office-00037	0	21,892
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			0	21,892
<i>Passed Through Ohio Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	0	14,793
Total U.S. Department of Transportation			0	2,141,008
U.S. DEPARTMENT OF TREASURY				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds				
Passed Through Ohio Department of Job and Family Services	21.027	N/A	0	7,562,016
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	JFSSSTFO	0	70,327
Total U.S. Department of Treasury			0	7,632,343
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education</i>				
Adult Education - Basic Grants to States	84.002A	N/A	0	71,946
Special Education Cluster:				
Special Education - Grants to States	84.027A	N/A	0	24,072
Special Education - Preschool Grants	84.173A	N/A	0	2,789
Total Special Education Cluster			0	26,861
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	84.181A	N/A	0	9,317
Special Education - Grants for Infants and Families	84.181X	N/A	0	18,324
Total Special Education - Grants for Infants and Families			0	27,641
<i>Passed Through Ohio Department of Education</i>				
COVID-19 : Education Stabilization Fund	84.425C	N/A	0	32,851
Total U.S. Department of Education			0	159,299
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
Help America Vote Act (HAVA) Election Security Grants	90.404	EACELSEC18OH	0	6,475
Total U.S. Election Assistance Commission			0	6,475

ATHENS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	2023 Provided Through to Subrecipients	2023 Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2223-11-6899	0	56,264
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2425-11-6108	0	26,790
Total Promoting Safe and Stable Families			0	83,054
Temporary Assistance for Needy Families- Kinship Caregiver	93.558	G-2223-11-6898	0	116,841
Temporary Assistance for Needy Families	93.558	G-2223-11-6898	0	3,843,730
Temporary Assistance for Needy Families	93.558	G-2425-11-6108	0	168,940
Temporary Assistance for Needy Families - Independent Living	93.558	G-2223-11-6898	0	1,950
Temporary Assistance for Needy Families - Independent Living	93.558	G-2425-11-6108	0	600
Total Temporary Assistance for Needy Families			0	4,132,061
Child Support Enforcement	93.563	G-2223-11-6898	0	1,441,613
Child Support Enforcement	93.563	G-2425-11-6108	0	609,042
Total Child Support Enforcement			0	2,050,655
Child Care and Development Block Grant- CCDF Cluster	93.575	G-2223-11-6898	0	75,586
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-06-0101	0	3,554
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425	0	79,961
Total Stephanie Tubbs Jones Child Welfare Services Program			0	83,515
Foster Care - Title IV-E	93.658	G-2223-06-0101	0	718,512
Foster Care - Title IV-E	93.658	G-2425	0	206,990
Total Foster Care - Title IV-E			0	925,502
Adoption Assistance	93.659	G-2223-06-0101	0	1,447,038
Adoption Assistance	93.659	G-2425	0	390,502
Total Adoption Assistance			0	1,837,540
Social Services Block Grant	93.667	G-2223-11-6898	0	257,009
Social Services Block Grant	93.667	G-2425-11-6108	0	24,126
Social Services Block Grant	93.667	G-2022	0	3,397
Total Social Services Block Grant			0	284,532
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	200IOHSOSR	0	31,951
Total Social Services Block Grant			0	316,483
Total Social Services Block Grant			0	601,015
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-6898	0	55,454
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6108	0	24,893
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			0	80,347
Elder Abuse Prevention Interventions Program	93.747	N/A	0	8,510
COVID-19: Elder Abuse Prevention Interventions Program	93.747	N/A	0	37,966
Total Elder Abuse Prevention Interventions Program			0	46,476
Children's Health Insurance Program	93.767	G-2223-11-6898	0	36,323
Children's Health Insurance Program	93.767	G-2425-11-6108	0	11,553
Total Children's Health Insurance Program			0	47,876
Medicaid Cluster:				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2223-11-6898	0	1,509,005
Medical Assistance Program	93.778	G-2425-11-6108	0	513,236
Medical Assistance Program	93.778	G-2223-11-6898	0	3,655
Total Medicaid Cluster			0	2,025,896
Total U.S. Department of Health and Human Services			0	11,704,991
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety</i>				
Disaster Grants - Public Assistance	97.036	FEMA-DR-4424-OH	0	76,937
<i>Passed through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grant	97.042	EMC-2022-EP-00002	0	52,904
COVID-19 Emergency Management Performance Grant	97.042	EMC-2021-EP-00007	0	22,139
Total Emergency Management Performance Grant			0	75,043
Total U.S. Department of Homeland Security			0	151,980
Total Schedule of Expenditures of Federal Awards			\$25,230	\$34,343,861

The accompanying notes are an integral part of this Schedule.

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 fiscal year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements for 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.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

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 allowable or may be limited to as to reimbursement.

NOTE 3 – 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 4 – SUBRECIPIENTS

The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note 2 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 5 – 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 6 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The county has 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, 2023, the gross amount of loans outstanding under this program was \$1,043,455.

NOTE 7 – 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.

INDEPENDENT AUDITORS' 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

To the Board of County Commissioners
Athens County, Ohio:

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 (Government Auditing Standards), the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the "County"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 the entity'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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-003.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
June 28, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of County Commissioners
Athens County, Ohio:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Athens County, Ohio's (the "County"), 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 the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2023.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 the 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 the County's federal programs.

Auditors' 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 the 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 the 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 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 the 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 the 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.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not

be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated June 28, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
June 28, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued :	Unmodified
Internal control over financial reporting	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal Control over major program:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weaknesses?	None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

- ALN 14.228 – Community Development Block Grant (CDBG)*
- ALN 20.205 – Highway Planning and Construction Program*
- ALN 21.027 – Coronavirus State and Local Fiscal Recovery Act*
- ALN 93.558– Temporary Assistance for Needy Families (TANF)*
- ALN 93.778 – Medicaid Cluster - Medical Assistance Program*

Dollar threshold to distinguish between Type A and Type B Programs: \$1,030,316

Auditee qualified as low-risk auditee? No

Section II - Financial Statement Findings

Finding Number 2023-001 – Significant Deficiency – Payroll Withholdings

During our audit we noted late remittances of payroll withholdings for city income tax, deferred compensation, school district income tax, and retirement. This led to the County being assessed and paying late fees and interest.

The late payments were allowed to go unnoticed by the County due to turnover in the personnel that processed payroll and due to insufficient monitoring controls in place over the payroll withholding accounts. The County does not have a process to reconcile the payroll withholding accounts. If these reconciliations were performed, the County would discover late withholding payments prior to late fees and penalties being assessed.

We recommend the County implement procedures to monitoring the payroll withholding process and to reconcile the payroll withholding accounts monthly.

Officials Response: See corrective action plan.

Finding Number 2023-002 – Significant Deficiency – User Access Controls

During our evaluation of the County's general computer controls we noted multiple issues with user access rights in MUNIS. Many users have access to perform duties that are outside of their job descriptions. For example, every user with access to enter requisitions in the system also had access to create new vendors and modify existing vendors.

Improper access rights in MUNIS could lead to unauthorized transactions and/or misappropriation of assets.

We recommend the County conduct a thorough review of access rights in MUNIS and other IT systems of the County to ensure that user access is limited to the rights a privileges necessary for each user to perform their job.

Officials Response: See corrective action plan.

Finding Number 2023-003 – Noncompliance – Athens County Port Authority

Ohio Rev. Code § 5705.28(B)(2)(c) requires a comparable, but somewhat streamlined budget process for entities that do not levy taxes which requires entities to follow §§ 5705.36, .38, .40, .41, .43, .44, and .45. However, documents prepared in accordance with these sections need not be filed with the county auditor or county budget commission.

Ohio Rev. Code § 5705.41(B) provides that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated as provided in such chapter.

Ohio Rev. Code § 5705.36(A)(1) provides that on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority.

Ohio Rev. Code § 5705.38(A) provides that on or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure, and thereafter during the year it may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Athens County Port Authority (the Authority) did not have approved appropriations or estimated resources. As such, all expenditures of the Authority's business-type activities fund were in excess of appropriations. Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Authority's Board should approve an appropriation measure and estimated resources each year. The Board should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Authority's Treasurer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials Response: See corrective action plan.

Section III – Federal Award Findings and Questioned Costs

None noted



Jill A. Davidson

Athens County Auditor

SCHEDULE OF PRIOR AUDIT FINDINGS

2 CFR § 200.511(b)

December 31, 2023

Finding Number	Status	Explanation
2022-001	Corrected	n/a
2022-002	Not Corrected	The prior audit was not issued until November 28, 2023, so the Port Authority was not able to correct this for the year ended December 31, 2023.
2022-003	Corrected	n/a
2022-004	Corrected	n/a
2022-005	Corrected	n/a





Jill A. Davidson

Athens County Auditor

ATHENS COUNTY CORRECTIVE ACTION PLAN 2 CFR 200.511(c) DECEMBER 31, 2023

Finding Number: 2023-001 - Payroll Withholdings

Planned Corrective Action: The County Auditor will implement procedures and monitoring controls to ensure payroll withholdings are remitted timely. This will include reconciling payroll withholding accounts monthly.

Anticipated Completion Date: July 31, 2024

Responsible Contact Person: Jill A. Davidson, Athens County Auditor

Finding Number: 2023-002 - User Access Controls

Planned Corrective Action: The County Auditor arranged for the proper training from the ERP software provider (MUNIS), equipping staff to monitor and manage user access credentials effectively. Two trained employees are now systematically reviewing and adjusting access rights to ensure proper alignment with job descriptions. The County is committed to continuous improvement and will regularly review user access rights to maintain proper alignment with job responsibilities.

Anticipated Completion Date: October 30, 2024

Responsible Contact Person: Jill A. Davidson, Athens County Auditor

Finding Number: 2023-003 – Athens County Port Authority

Planned Corrective Action: The Port Authority already adopted a budget for 2024 and is in the process of developing a capital plan.

Anticipated Completion Date: August 31, 2024

Responsible Contact Person: Mollie Fitzgerald, Executive Director



Athens County, Ohio

JILL A. DAVIDSON
ATHENS COUNTY AUDITOR
15 S. COURT STREET, RM 330
ATHENS, OH 45701

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended
December 31, 2023

Photo Credit: Joel Prince
Athens County Convention & Visitors Bureau

ATHENS COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2023



Jill A. Davidson
Athens County Auditor

Tammi Goeglein
Chief Deputy Auditor

Scott Dunfee
GIS Administrator

Marsha Few
Real Estate Manager

Prepared by:
Athens County Auditor's Office

**ATHENS COUNTY, OHIO
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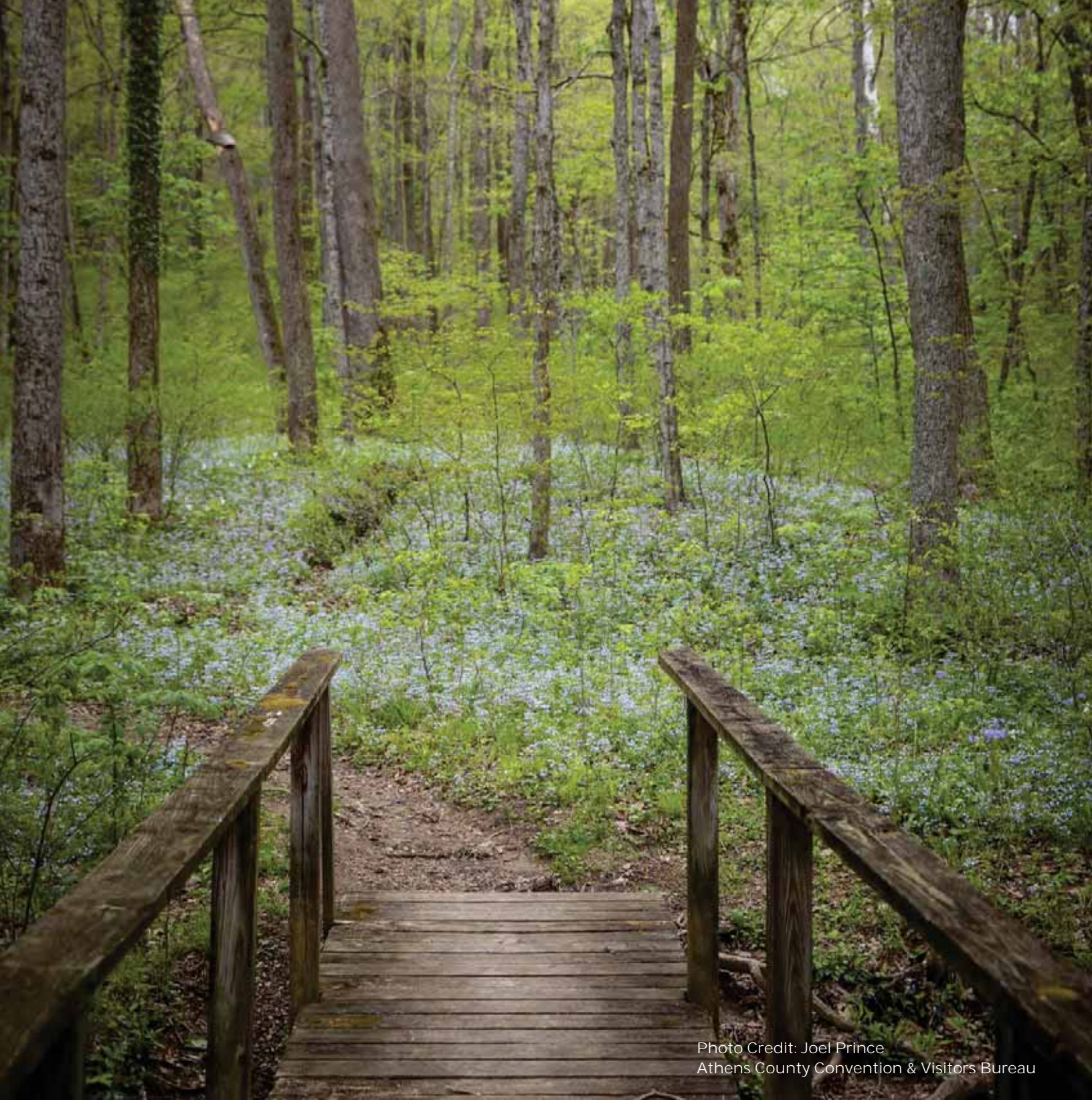


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Athens County Convention & Visitors Bureau



Jill A. Davidson

Athens County Auditor

June 28, 2024

Honorable Lenny Eliason
Honorable Charlie Adkins
Honorable Chris Chmiel

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-fourth Annual Comprehensive Financial Report (Report) for the year ended December 31, 2023.

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 2023. 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 an estimated population from the U.S. Census QuickFacts of 62,706. The City of Athens is the County seat with a more stable estimated population of 20,820.

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. The Athens County Board of Commissioners has contracted with FreedomLinux Technology Solutions for Information Technology Services for Athens County.

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 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 600 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. 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 7, 13, 32, 56, 78, 124, 144, 278, 329, 356, 377, 550, 681, 682, 685, 690 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 "Athens 2040 Comprehensive Plan", a city and economic development plan designed to boost the \$140 million tourism industry. In an effort to continually improve recreational experiences in Athens County, the City of Athens is a partner in the Baileys Trail System and the Outdoor Recreation Council of Appalachia (ORCA). The City Administration is dedicated to investing in and improving the "Gateway Corridors" into the city, most notably being the \$3.5 million Richland Avenue Pedestrian Passageway, the \$3 million Stimson Avenue Roundabout and North 1804 Way, the \$7 million Stimson Avenue streetscape and street improvements, and \$7.5 million for the Harrold Street Connector-Division Court-West Union Street improvements. The city has also secured \$4.9 million in state funding to rehabilitate the historic Athens Armory and is currently building a new \$12 million Fire Station Headquarters.

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 (ORCA) to deliver economic, health, social, environmental, and quality of life benefits to Ohioans. Currently there is 58 total trail miles open. The baileys trail is built for all skill levels of cyclists, hikers, runners, adaptive athletes, hunters and nature enthusiasts. Two trailheads are currently open, the Chauncey-Dover Park Trailhead and the Doanville-York Trailhead. A third trailhead is scheduled to be constructed in Buchtel. In 2023, volunteers gave over 2,000 hours to maintain the trails. Also, in 2023, the 1st Annual Baileys Dirt Fondo, a fundraiser for ORCA, was hosted with over 110 riders.

Ohio University acknowledges the important role it plays in fueling the local and regional economy and the access it brings to the surrounding community for necessities such as health care and education. Through research, innovation, engagement and experimental learning, Ohio University continues to make significant contributions to the region and State of Ohio while preparing students to be leaders of tomorrow and to serve their communities. OHIO, was designated a national Carnegie R1 research university in 2022, provides more than 20,000 students with opportunities to access a high-quality education not just in the

classroom, but also through hands-on service to the community. Research labs such as the Institute for Sustainable Energy and the Environment (ISEE), the institute for Corrosion and Multiphase Technology (ICMT) and the Edison Biotechnology Institute (EMI) are just some of the many institutes at OHIO working to provide students with firsthand experience and connections, as well as providing jobs to local research and aiming to create a more sustainable environment. More information on Ohio University and its contributions to the region and experimental learning, is available at <https://www.ohio.edu/forward>.

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 is the cornerstone of the historic Public Square in Nelsonville. It is dedicated to its role as a regional leader in the arts community, a center for public expression, and an economic development partner for Southeastern Ohio. The Ohio Water Development Authority approved a five-year, no-interest loan to support water system improvements in Nelsonville in August of 2022. The project involves the design of water system improvements including 27,700 feet of waterline to replace aging water lines and upgrades to two water storage tanks for water treatment. Phase 4 of the sewer expansion project is being considered for 2023. It would extend sewer service west of the corporation limit along portions of Haydenville Road and Scenic Lange. The EPA has offered the City grant funding to complete the project design and it is anticipated that construction will be funded utilizing their grant program.

Founded in 1968, Hocking College offers more than 60 associate degree and certificate programs to choose from and is accredited by the Higher Learning Commission. Hocking College serves more than 2,300 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. The Annual Rodeo on the Hocking was held on October 14, 2023. Some of the events included bull riding, tie down roping, team roping, break away roping, steer wrestling and cowgirl break away roping. The Hocking College Arena is a vision realized for the School of Natural Resources and the Equine Science Program.

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 Tupper's Plains-Chester Water District serve the rural areas of the County. The Trimble Township Waste Water Treatment facility serves Trimble Township and the villages of Glouster, Jacksonville and Trimble. The Albany Village Sewer System serves the Village of Albany and its local area. 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 1,200 properties. The first seven phases of the project are completed and about 732 homes have been connected. The project will be completed in 2024.

COUNTY GOVERNMENT INITIATIVES

In 2023, 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. Reporting of the changes to the countywide boundary data to the United States Census Bureau through the Boundary, Annexation, and Survey (BAS) program. The monitoring and updating of the Athens County parcel layer continues 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 and the OGRIP (Ohio Geographically Referenced Information Program) statewide parcel project. 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. A new Enterprise data management system has been deployed to enable multiple users editing and using the GIS database simultaneously to improve day to day operations functionality and efficiency. The GIS division is assisting the Villages of Albany and Chauncey with the creation of their zoning maps.

The County Engineer replaced four bridges in 2023. Thirty-five culverts were replaced on various county roads. There were 3.8 miles of county roads chip and sealed and 5.36 miles of roads paved.

The Auditor's office Real Estate Division uses the iasWorld® software 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 and the 2023 Triennial Update. The office continues to add new content to the website

which includes Eagleview pictometry and 2020 imagery as an option for the property owners to view on the website. The Auditor's office continues to utilize the latest technology to provide the residents of Athens County the best resources.

RELEVANT FINANCIAL POLICIES

Athens County is committed to sound financial planning, policies and procedures, and strives toward a cooperative and collaborative approach with the Board of County Commissioners and Athens County's elected officials. The continued support and commitment among the other 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 was extended through December 31, 2021. The Auditor of State conducted the audit for the period ending December 31, 2022. The Auditor of State then contracted the County's audit to a private independent public accounting firm for 2023. 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 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, 2022. 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 32nd 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 2023 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 Brandi Sanders 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.

A handwritten signature in blue ink, appearing to read "Jill A. Davidson", with a long horizontal flourish extending to the right.

Jill A. Davidson
Athens County Auditor



Government Finance Officers Association

Certificate of
Achievement
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Presented to

**Athens County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

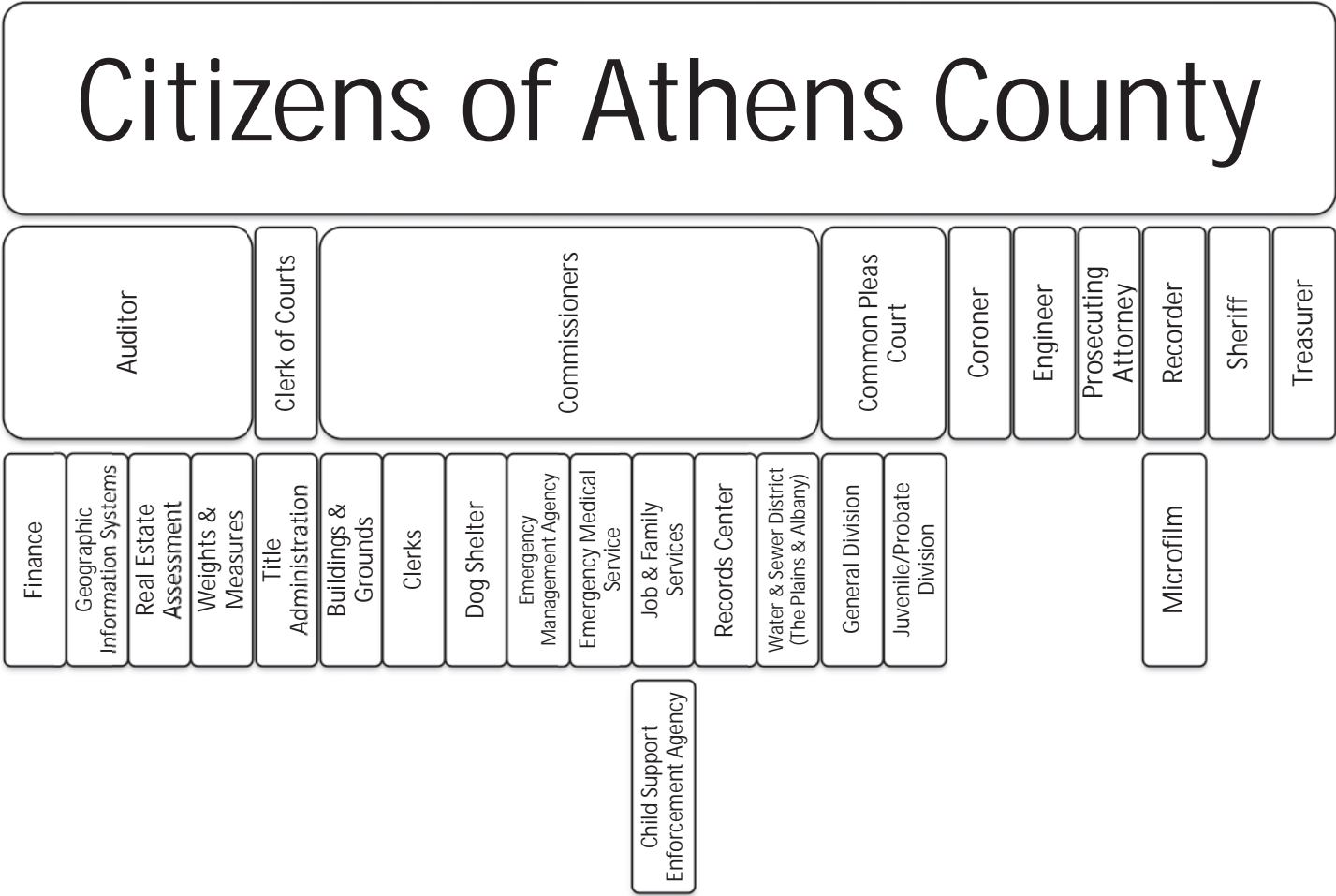
Christopher P. Morrill

Executive Director/CEO

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2023

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/22 to 12/31/26
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. Davidson	County Auditor	3/13/23 to 3/07/27
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	1/01/22 to 12/31/28
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



Ex Officio & Appointed Boards



FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To Athens County Commissioners
Athens County, Ohio:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the "County"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 the County, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Job and Family Services Fund, Road (MVGT) Fund, Childrens Services Fund, ACBDD (Beacon School) Fund, Ambulance Service Fund, and the American Rescue Plan Fund 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Audit Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

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 the 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.

Auditors' 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 GAAS 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 GAAS 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 the 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 the 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 liabilities/assets and pension and other post-employment benefit contributions, as 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 GAAS, 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 the County's basic financial statements. The 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 GAAS. 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 June 28, 2024 on our consideration of the 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 the 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 the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
June 28, 2024

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2023. 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 2023 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, 2023 by \$112,555,744.

The County's total net position increased \$17,591,414 or 18.52% from 2022 to 2023.

Program revenues for governmental activities accounted for \$50,338,264 or 50.63% of total governmental activities revenue. General revenues for governmental activities accounted for \$49,087,832 or 49.37% of total governmental activities revenue.

The County had \$92,745,860 in expenses related to governmental activities; \$50,338,264 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$49,087,832 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$13,020,694 or 99.97% of total business-type activities revenue. General revenues accounted for \$3,408 or 0.03% of the total business-type activities revenue.

The County had \$2,112,924 in expenses related to business-type activities; all of these expenses were offset by program specific charges for services.

Among major funds, the General Fund had \$21,180,355 in revenues, \$19,581,959 in expenditures, and \$994,596 in total other financing uses. The fund balance in the General Fund reflects an increase of \$603,800 from \$8,479,053 to \$9,082,853.

In 2023, the County's governmental activities outstanding bonds at year-end reflect a net increase of \$8,916,355 or 344.94% in the principal balance to \$11,501,261. The County's governmental activities related outstanding long-term notes decreased by \$61,000 or 31.77% to \$131,000. The County's governmental activities related outstanding long-term OPWC loans decreased by \$28,517 to a principal balance of \$414,694. Total debt outstanding increased in 2023 by \$8,826,838 to a principal balance of \$12,046,955.

In 2023, the County's business-type related outstanding bonds had a net decrease of \$416,978 or 2.37% to \$17,210,477, while the County's business-type activities related outstanding loans had a net decrease of \$5,940 to \$69,542. Total business-type activities related debt outstanding decreased in 2023 by \$422,918 to \$17,280,019.

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.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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 2023?" 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 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.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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.

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.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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.

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2023 compared to 2022:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<i>Assets:</i>						
Current and Other Assets	\$89,979,722	\$87,926,958	\$1,665,119	\$2,008,555	\$91,644,841	\$89,935,513
Capital Assets, Net	79,595,073	70,877,015	43,596,569	34,207,620	123,191,642	105,084,635
Total Assets	169,574,795	158,803,973	45,261,688	36,216,175	214,836,483	195,020,148
Deferred Outflows of Resources	23,937,093	6,669,181	1,922,231	1,706,038	25,859,324	8,375,219
<i>Liabilities:</i>						
Current and Other Liabilities	11,472,343	15,564,646	220,797	1,811,170	11,693,140	17,375,816
Long-Term Liabilities	74,083,554	26,842,078	19,936,138	19,826,144	94,019,692	46,668,222
Total Liabilities	85,555,897	42,406,724	20,156,935	21,637,314	105,712,832	64,044,038
Deferred Inflows of Resources	22,403,538	44,016,558	23,693	370,441	22,427,231	44,386,999
<i>Net Position:</i>						
Net Investment in Capital Assets	69,121,465	64,749,304	25,676,551	16,504,683	94,798,016	81,253,987
Restricted	45,992,161	37,625,440	0	0	45,992,161	37,625,440
Unrestricted	(29,561,173)	(23,324,872)	1,326,740	(590,225)	(28,234,433)	(23,915,097)
Total Net Position	\$85,552,453	\$79,049,872	\$27,003,291	\$15,914,458	\$112,555,744	\$94,964,330

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2023 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.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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

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 property taxes receivable. The increases are primarily due to cash holdings from bond issuance for construction projects and increased property tax values from the new valuation performed.

Capital assets increased as a result of the additions in construction in progress related to the new 911 building and the Albany Sewer Project.

Current liabilities decreased due to decreases in contracts payable and unearned revenue related to the American Rescue Plan funding. Long-term liabilities increased due to pension and OPEB liabilities calculated by the retirement systems.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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 \$112,555,744. By far, the largest portion of the County's net position 84.22% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position represents resources that are subject to restrictions on how they can be used. These resources accounted for \$45,992,161 or 40.86% of total net position. The remaining deficit balance of (\$29,561,173), 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 2023 by \$17,591,414. As of December 31, 2023, the County is able to report a positive net position of \$85,552,453 for governmental activities. For business-type activities, a positive net position of \$27,003,291 is reported.

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Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Table 2 shows the changes in net position for the year 2023. Revenue and expense comparisons to 2022 are presented to provide a comparative analysis of government-wide data with the prior year.

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<u>Revenues:</u>						
<i>Program Revenues:</i>						
Charges for Services	\$7,378,892	\$7,448,486	\$1,835,299	\$1,580,267	\$9,214,191	\$9,028,753
Operating Grants and Contributions	42,959,372	36,007,101	0	2,795	42,959,372	36,009,896
Capital Grants and Contributions	0	0	11,185,395	12,984,911	11,185,395	12,984,911
Total Program Revenues	50,338,264	43,455,587	13,020,694	14,567,973	63,358,958	58,023,560
<i>General Revenues:</i>						
Property Taxes	20,388,872	20,092,877	0	0	20,388,872	20,092,877
Sales Tax	12,682,984	12,341,159	0	0	12,682,984	12,341,159
Lodging Tax	7,380	0	0	0	7,380	0
Grants and Entitlements	9,752,497	2,127,996	0	0	9,752,497	2,127,996
Investment Earnings	3,229,218	(866,455)	0	0	3,229,218	(866,455)
Miscellaneous	3,026,881	2,643,782	3,408	10,722	3,030,289	2,654,504
Total General Revenues	49,087,832	36,339,359	3,408	10,722	49,091,240	36,350,081
Total Revenues	99,426,096	79,794,946	13,024,102	14,578,695	112,450,198	94,373,641
<u>Program Expenses:</u>						
<i>General Government:</i>						
Legislative and Executive	16,635,325	8,210,913	0	0	16,635,325	8,210,913
Judicial	4,158,104	2,883,859	0	0	4,158,104	2,883,859
Public Safety	12,113,774	8,408,227	0	0	12,113,774	8,408,227
Public Works	7,651,747	10,448,808	0	0	7,651,747	10,448,808
Health	6,747,829	3,848,206	0	0	6,747,829	3,848,206
Human Services	45,003,399	33,634,849	0	0	45,003,399	33,634,849
Conservation and Recreation	43,771	43,771	0	0	43,771	43,771
Economic Development and Assistance	0	0	0	0	0	0
Interest and Fiscal Charges	300,247	269,468	0	0	300,247	269,468
Issuance Costs	91,664	0	0	0	91,664	0
Plains Sewer	0	0	615,584	465,132	615,584	465,132
Albany Sewer	0	0	532,638	4,805,704	532,638	4,805,704
Plains Water	0	0	964,702	739,915	964,702	739,915
Total Expenses	92,745,860	67,748,101	2,112,924	6,010,751	94,858,784	73,758,852
Change in Net Position	6,680,236	12,046,845	10,911,178	8,567,944	17,591,414	20,614,789
<i>Transfers</i>	(177,655)	0	177,655	0	0	0
Net Position - January 1	79,049,872	67,003,027	15,914,458	7,346,514	94,964,330	74,349,541
Net Position - December 31	\$85,552,453	\$79,049,872	\$27,003,291	\$15,914,458	\$112,555,744	\$94,964,330

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Governmental Activities

The most significant program expenses for the County are Human Services, Legislative and Executive, Public Safety, Public Works. These programs account for 87.77% of the total governmental activities. Human Services, which is 48.52% 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. Legislative and Executive expenses, which accounts for 17.94% 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 13.06% of the total, represents costs associated with the operation of the Sheriff's Department and Emergency Medical Services. Public Works, which accounts for 8.25% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges.

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

The net position for the governmental activities increased \$6,502,581 or 8.23% in 2023. This is a decrease from last year when net position increased \$12,046,845 or 17.98%. Total revenues increased \$19,631,150 or 24.60% from last year and expenses increased \$24,997,759 or 36.90% from last year.

The major factors in the change in revenues are an increase in operating grants and contributions of \$6,952,271 or 19.31%, due to an increase in federal and state funding, an increase of \$7,624,501 or 358.29% in unrestricted grants related to ARPA Funding, and a \$341,825 or 2.77% increase in sales tax, which is the result of increased consumer spending in the County. Investment earnings increased \$4,095,673 or 472.69%.

Expenses increased by \$24,997,759 or 36.90% as an increase of \$11,368,550 or 33.80% in Human Services due to increases in expenses for JFS and DD programs; an increase of \$8,424,412 or 102.60% in Legislative and Executive as a result of General Fund expenses, a \$3,705,547 or 44.07% increase in Public Safety due primarily to increases in expenses related to the Sheriff's department, a \$2,797,061 or 26.77% decrease in Public Works mainly due to a decrease in Road (MVGT) contract expenses for road and bridge improvements. The primary reason for the increases in all the expense functions are an increase related to the net pension liability and net OPEB liability calculations.

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

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
<i>General Government:</i>				
Legislative and Executive	\$16,635,325	\$8,210,913	\$13,034,792	\$4,471,176
Judicial	4,158,104	2,883,859	2,953,037	1,711,258
Public Safety	12,113,774	8,408,227	8,651,434	6,493,541
Public Works	7,651,747	10,448,808	(1,974,999)	1,348,205
Health	6,747,829	3,848,206	3,884,263	1,335,925
Human Services	45,003,399	33,634,849	15,423,387	8,619,170
Conservation and Recreation	43,771	43,771	43,771	43,771
Interest and Fiscal Charges	300,247	269,468	300,247	269,468
Issuance Costs	91,664	0	91,664	0
Total Expenses	<u>\$92,745,860</u>	<u>\$67,748,101</u>	<u>\$42,407,596</u>	<u>\$24,292,514</u>

It should be noted that 54.28% 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 \$15,423,387 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 Childrens Services. For 2023, the net cost of providing these Human Services was only 34.27% of total cost.

For Legislative and Executive, the \$13,034,792 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 \$51,149,907 (7.89% is unassigned), an increase of \$9,289,231 or 22.19% from last year. Increases in the other governmental funds, General, American Rescue Plan, and ACBDD (Beacon School) more than offset decreases in the Road (MVGT), Job and Family Services, Childrens Services, and Ambulance Service, leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2023, the total fund balance in the General Fund was \$9,082,853 of which \$4,773,084 was unassigned. During the year, revenues exceeded expenditures by \$603,800. The increase is primarily the result of an increase in investment earnings during 2023, due to the County's investment portfolio increase in market value.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$57,132 or 16.64% in 2023 due to an increase in expenditures for provided services during the year. The Road (MVG) Fund balance decreased by \$161,371 or 5.17% due to decreased revenues for intergovernmental revenues for road construction projects. The Childrens Services Fund balance decreased by \$2,171,827 or 28.90% which is the result of a transfer out of \$2,500,000 to the Children Services Capital Projects Fund. The ACBDD (Beacon School) Fund balance increased by \$1,939,610 or 24.38%, due to an increase in grant revenues and a decrease in expenditures during the year. The Ambulance Service Fund balance decreased by \$240,195 or 169.84% due to increased expenditures for ambulance services during 2023. Finally, the American Rescue Plan Fund balance increased by \$192,764 or 117.15%, which is the result of the increase of market value of investments during 2023.

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. The County is in the process of extending services to the residents of Albany. Net position of the enterprise funds at year end was \$27,003,291, of which a positive balance of \$1,326,740 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 \$2,258,284 with \$105,043 of that unrestricted and \$24,195,824 of which a \$933,382 was unrestricted, respectively. During 2023, the Plains Sewer Fund net position decreased by \$171,516 or 7.06%, which is the result of increased expenses related to the calculation of pension and OPEB liabilities. The Albany Sewer Fund net position increased by \$11,404,885 or 89.16 % which is due to an increase in capital grants for the Albany Sewer Project.

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 \$17,247,395 representing no change from the original budgeted estimates of \$17,247,395.

There was a 13.60% 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 intergovernmental revenues.

For the General Fund, the final budget basis expenditures were \$21,312,439 representing an increase of \$967,810 or 4.76% from the original budget.

There was an 6.15% 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. The variance in the legislative and executive function is due to the County appropriating an amount for unanticipated costs that may arise during the year, which had little actual expenditures during 2023.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

Capital Assets and Debt Administration

Capital Assets – The County's net investment in capital assets for governmental and business-type activities as of December 31, 2023, amounts to \$94,798,016 (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 2023 fiscal year.

During 2023, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$100,989,709.

Long-Term Debt – At December 31, 2023, the County had total bonded debt outstanding of \$11,501,261. The County's long-term bonded debt increased by \$8,916,355 (344.94%), while its long-term notes decreased by \$61,000 (31.77%) during 2023.

Standard and Poor's rated the last general obligation bonds issued by the County as "AA2".

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 2023 was 4.4%, which was slightly lower than the rate of 4.79% the previous year. This was slightly above both the national rate of 3.7%, and the state unemployment rate of 3.8% respectively, for 2023 based on the data resource provided by the Federal Reserve Bank of St. Louis.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. Over 66% of the taxable valuation is classed as Agricultural or Residential. The County's \$1,526,361,490 tax base has grown at an average annual rate of 3.6% over the last five years. This growth is attributed to the new construction the Tax Year 2020 sexennial reappraisal of property and the Tax Year 2023 Triennial update within the County to reflect current fair market values.

Permissive Sales Tax, while the largest source of revenue for the Athens County General Fund, also provides revenue for the 9-1-1 Emergency Communication Fund.

General Fund: 1%

9-1-1 Emergency Communications Fund: 0.50%

Total Permissive Sales Tax: 1.50%

The Average Annual Growth rate for the total tax collection (General Fund including 9-1-1) over the past five years is 9.87%. The portion funding the 9-1-1 Emergency Communication Fund has a much higher Average Annual Growth rate of 24.16% for the past five years due to a 0.25% levy increase that was effective in April 2021. The General Fund remains stable and strong with an increase of 2.43% over the 2022 collection.

Investment earnings in 2023 increased by \$4,095,673 or 472.69% from 2022. Total investment earnings for all funds totaled \$3,229,218 in 2023, up from (\$866,455)

in 2022 mainly due to an increase in the fair value of investments.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
(Unaudited)

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. Davidson, Athens County Auditor, 15 South Court Street, Room 330, Athens, Ohio 45701 or call (740)592-3223.

Athens County, Ohio
Statement of Net Position
December 31, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Athens Co. Port Authority	Athens County Land Reutilization Corporation Inc.
Assets					
Cash and Cash Equivalents	\$54,035,329	\$1,225,984	\$55,261,313	\$139,990	\$598,761
Cash and Cash Equivalents In Segregated Accounts	247,672	107,648	355,320	0	0
<i>Receivables:</i>					
Property Taxes	22,115,549	0	22,115,549	0	0
Sales Taxes	2,149,750	0	2,149,750	0	0
Accounts	736,747	165,369	902,116	0	0
Special Assessments	0	54,371	54,371	0	0
Accrued Interest	401,939	0	401,939	783	0
Loans	240,310	0	240,310	7,431	0
Lease	0	0	0	1,395,000	0
Intergovernmental	8,291,618	0	8,291,618	0	0
Material and Supplies Inventory	693,291	109,985	803,276	0	0
Net OPEB Asset	95,637	0	95,637	0	0
Prepaid Items	971,880	1,762	973,642	0	0
Assets Held for Resale	0	0	0	0	842,620
Nondepreciable Capital Assets	11,393,242	41,087,283	52,480,525	2,607,191	0
Depreciable Capital Assets, Net	68,201,831	2,509,286	70,711,117	1,213,883	2,063
<i>Total Assets</i>	<u>169,574,795</u>	<u>45,261,688</u>	<u>214,836,483</u>	<u>5,364,278</u>	<u>1,443,444</u>
Deferred Outflows of Resources	23,937,093	1,922,231	25,859,324	0	0
Liabilities					
Accounts Payable	1,141,249	187,477	1,328,726	36,832	4,720
Contracts Payable	4,037,680	1,206	4,038,886	0	19,297
Accrued Wages and Benefits	1,115,266	10,881	1,126,147	0	960
Matured Compensated Absences Payable	7,017	0	7,017	0	0
Intergovernmental Payable	309,879	2,791	312,670	0	1,031
Accrued Interest Payable	95,916	18,442	114,358	0	0
Deposits Held and Due to Others	4,667	0	4,667	0	0
Claims Payable	5,189	0	5,189	0	0
Unearned Revenue	4,755,480	0	4,755,480	0	0
<i>Long-Term Liabilities:</i>					
Due Within One Year	3,607,870	776,447	4,384,317	0	0
Due in More Than One Year:					
Net Pension Liability	54,837,688	735,948	55,573,636	0	0
Net OPEB Liability	1,180,970	15,176	1,196,146	0	0
Other Amounts Due in More Than One Year	14,457,026	18,408,567	32,865,593	0	0
<i>Total Liabilities</i>	<u>85,555,897</u>	<u>20,156,935</u>	<u>105,712,832</u>	<u>36,832</u>	<u>26,008</u>
Deferred Inflows of Resources	22,403,538	23,693	22,427,231	1,395,000	0
Net Position					
Net Investment in Capital Assets	69,121,465	25,676,551	94,798,016	3,821,074	2,063
<i>Restricted Net Position:</i>					
Road and Bridge Services	4,679,118	0	4,679,118	0	0
Children Services	5,943,224	0	5,943,224	0	0
Developmental Disabilities Services	6,110,778	0	6,110,778	0	0
American Rescue Plan	28,224	0	28,224	0	0
Capital Projects	7,353,847	0	7,353,847	0	0
<i>General Government:</i>					
Legislative and Executive	2,248,467	0	2,248,467	0	0
Judicial	423,595	0	423,595	0	0
Public Safety	11,354,888	0	11,354,888	0	0
Public Works	109,165	0	109,165	0	0
Health	1,505,803	0	1,505,803	0	0
Human Services	5,619,536	0	5,619,536	0	0
Economic Development and Assistance	316,470	0	316,470	0	0
Debt Service	203,409	0	203,409	0	0
OPEB	95,637	0	95,637	0	0
Unrestricted	(29,561,173)	1,326,740	(28,234,433)	111,372	1,415,373
<i>Total Net Position</i>	<u>\$85,552,453</u>	<u>\$27,003,291</u>	<u>\$112,555,744</u>	<u>\$3,932,446</u>	<u>\$1,417,436</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Activities
For the Year Ended December 31, 2023

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary Government				
Governmental Activities				
Current:				
General Government:				
Legislative and Executive	\$16,635,325	\$3,292,590	\$307,943	\$0
Judicial	4,158,104	698,206	506,861	0
Public Safety	12,113,774	672,996	2,789,344	0
Public Works	7,651,747	111,851	9,514,895	0
Health	6,747,829	2,256,026	607,540	0
Human Services	45,003,399	347,223	29,232,789	0
Conservation and Recreation	43,771	0	0	0
Interest and Fiscal Charges	300,247	0	0	0
Issuance Costs	91,664	0	0	0
<i>Total Governmental Activities</i>	<u>92,745,860</u>	<u>7,378,892</u>	<u>42,959,372</u>	<u>0</u>
Business-Type Activities				
Plains Sewer	615,584	490,332	0	52,676
Albany Sewer	532,638	524,804	0	11,132,719
Plains Water	964,702	820,163	0	0
<i>Total Business-Type Activities</i>	<u>2,112,924</u>	<u>1,835,299</u>	<u>0</u>	<u>11,185,395</u>
<i>Total Primary Government</i>	<u><u>\$94,858,784</u></u>	<u><u>\$9,214,191</u></u>	<u><u>\$42,959,372</u></u>	<u><u>\$11,185,395</u></u>
Component Units				
ATCO, Inc.	\$184	\$0	\$0	\$0
Athens County Port Authority	813,891	304,750	1,043,228	0
Athens County Land Reutilization Corporation	140,153	0	140,153	0
<i>Total Component Units</i>	<u><u>\$954,228</u></u>	<u><u>\$304,750</u></u>	<u><u>\$1,183,381</u></u>	<u><u>\$0</u></u>

General Revenues:
 Property Taxes Levied for:
 General Fund
 Children Services
 ACBDD
 Ambulance Services
 Senior Citizens Levy
 Human Services
 Lodging Taxes
 Sales Tax Levied for:
 General Fund
 911 Emergency Communications
 Grants and Entitlements not Restricted to Specific Programs
 Contributions and Donations
 Loss on Sale of Property
 Investment Earnings
 Miscellaneous

Total General Revenues

Transfers

Change in Net Position

Net Position at Beginning of Year

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 Units		
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority	Athens County Land Reutilization Corporation, Inc.
(\$13,034,792)	\$0	(\$13,034,792)	\$0	\$0	\$0
(2,953,037)	0	(2,953,037)	0	0	0
(8,651,434)	0	(8,651,434)	0	0	0
1,974,999	0	1,974,999	0	0	0
(3,884,263)	0	(3,884,263)	0	0	0
(15,423,387)	0	(15,423,387)	0	0	0
(43,771)	0	(43,771)	0	0	0
(300,247)	0	(300,247)	0	0	0
(91,664)	0	(91,664)	0	0	0
(42,407,596)	0	(42,407,596)	0	0	0
0	(72,576)	(72,576)	0	0	0
0	11,124,885	11,124,885	0	0	0
0	(144,539)	(144,539)	0	0	0
0	10,907,770	10,907,770	0	0	0
(42,407,596)	10,907,770	(31,499,826)	0	0	0
\$0	\$0	\$0	(\$184)	\$0	\$0
0	0	0	0	534,087	0
0	0	0	0	0	(275,928)
0	0	0	0	0	0
0	0	0	(184)	534,087	(275,928)
2,854,008	0	2,854,008	0	0	0
5,882,667	0	5,882,667	0	0	0
7,742,087	0	7,742,087	0	0	0
2,889,443	0	2,889,443	0	0	0
882,357	0	882,357	0	0	0
138,310	0	138,310	0	0	0
7,380	0	7,380	0	0	0
8,458,576	0	8,458,576	0	0	0
4,224,408	0	4,224,408	0	0	0
9,752,497	0	9,752,497	0	0	89,065
0	0	0	0	0	156,220
0	0	0	0	0	(62,746)
3,229,218	0	3,229,218	0	8,497	0
3,026,881	3,408	3,030,289	0	0	1,500
49,087,832	3,408	49,091,240	0	8,497	184,039
(177,655)	177,655	0	0	0	0
6,502,581	11,088,833	17,591,414	(184)	542,584	(91,889)
79,049,872	15,914,458	94,964,330	184	3,389,862	1,509,325
\$85,552,453	\$27,003,291	\$112,555,744	\$0	\$3,932,446	\$1,417,436

Athens County, Ohio
Balance Sheet
Governmental Funds
December 31, 2023

	General	Job & Family Services	Road (MVGT)	Childrens Services
<i>Assets</i>				
Cash and Cash Equivalents	\$3,784,104	\$313,841	\$2,018,989	\$5,498,975
Cash and Cash Equivalents In Segregated Accounts	66,450	0	0	3,597
<i>Receivables:</i>				
Property Taxes	3,137,000	0	0	5,200,000
Sales Tax	1,433,826	0	0	0
Accounts	37,202	0	0	0
Accrued Interest	401,939	0	0	0
Loans, net	0	0	0	0
Interfund	3,234,758	203,409	0	0
Intergovernmental	869,215	394,353	3,035,935	1,272,350
Materials and Supplies Inventory	24,610	11,894	395,391	820
Prepaid Items	391,677	27,814	11,642	73,473
<i>Total Assets</i>	<u>\$13,380,781</u>	<u>\$951,311</u>	<u>\$5,461,957</u>	<u>\$12,049,215</u>
<i>Liabilities</i>				
Accounts Payable	\$92,515	\$158,880	\$119,294	\$421,192
Contracts Payable	245,034	143,465	387,759	24,224
Accrued Wages Payable	298,394	172,423	60,235	199,560
Matured Compensated Absences Payable	1,753	517	0	2,012
Interfund Payable	6,032	92,143	0	52,107
Intergovernmental Payable	99,979	26,130	16,846	29,594
Deposits Held and Due To Others	4,667	0	0	0
Claims Payable	0	5,189	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>748,374</u>	<u>598,747</u>	<u>584,134</u>	<u>728,689</u>
Deferred Inflows of Resources	<u>3,549,554</u>	<u>66,423</u>	<u>1,918,459</u>	<u>5,978,442</u>
<u>Fund Balances</u>				
Nonspendable	613,135	39,708	407,033	74,293
Restricted	0	246,433	2,552,331	5,267,791
Committed	0	0	0	0
Assigned	3,696,634	0	0	0
Unassigned	4,773,084	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>9,082,853</u>	<u>286,141</u>	<u>2,959,364</u>	<u>5,342,084</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$13,380,781</u>	<u>\$951,311</u>	<u>\$5,461,957</u>	<u>\$12,049,215</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$10,106,128	\$505,656	\$5,519,084	\$25,804,539	\$53,551,316
0	0	0	177,625	247,672
7,679,896	5,103,653	0	995,000	22,115,549
0	0	0	715,924	2,149,750
0	696,732	0	2,813	736,747
0	0	0	0	401,939
0	0	0	240,310	240,310
0	0	0	40,000	3,478,167
388,031	83,371	0	2,248,363	8,291,618
0	260,576	0	0	693,291
61,224	81,860	0	324,190	971,880
<u>\$18,235,279</u>	<u>\$6,731,848</u>	<u>\$5,519,084</u>	<u>\$30,548,764</u>	<u>\$92,878,239</u>
\$23,070	\$22,394	\$21,185	\$251,469	\$1,109,999
167,973	0	714,195	2,355,030	4,037,680
150,041	111,090	0	123,523	1,115,266
0	0	0	2,735	7,017
0	1,475,000	0	1,852,885	3,478,167
42,966	35,114	0	59,250	309,879
0	0	0	0	4,667
0	0	0	0	5,189
0	0	4,755,480	0	4,755,480
<u>384,050</u>	<u>1,643,598</u>	<u>5,490,860</u>	<u>4,644,892</u>	<u>14,823,344</u>
<u>7,955,182</u>	<u>5,187,024</u>	<u>0</u>	<u>2,249,904</u>	<u>26,904,988</u>
61,224	342,436	0	324,190	1,862,019
5,921,105	0	0	20,417,991	34,405,651
3,913,718	0	0	287,249	4,200,967
0	0	28,224	2,922,495	6,647,353
0	(441,210)	0	(297,957)	4,033,917
<u>9,896,047</u>	<u>(98,774)</u>	<u>28,224</u>	<u>23,653,968</u>	<u>51,149,907</u>
<u>\$18,235,279</u>	<u>\$6,731,848</u>	<u>\$5,519,084</u>	<u>\$30,548,764</u>	<u>\$92,878,239</u>

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Athens County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2023*

Total Governmental Funds Balances		\$51,149,907
<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.		79,595,073
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	734,438	
Intergovernmental Revenue	<u>4,787,859</u>	
Total		5,522,297
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.		452,763
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	(11,501,261)	
Premium on Notes	(1,253)	
General Obligation Notes Payable	(131,000)	
OPWC Loans	(414,694)	
Accrued Interest Payable	(95,916)	
Capital Leases Payable	(2,628,192)	
Landfill Post-Closure Costs Payable	(866,661)	
Compensated Absences Payable	<u>(2,521,835)</u>	
Total		(18,160,812)
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	20,602,274	
Deferred Outflows - OPEB	3,334,819	
Deferred Inflows - Pension	(575,342)	
Deferred Inflows - OPEB	(445,505)	
Net Pension Liability	(54,837,688)	
Net OPEB Liability	(1,180,970)	
Net OPEB Asset	<u>95,637</u>	
Total		<u>(33,006,775)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$85,552,453</u></u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Job & Family Services	Road (MVGT)	Childrens Services
Revenues				
Property Taxes	\$2,846,351	\$0	\$0	\$5,896,690
Sales Tax	8,458,576	0	0	0
Lodging Taxes	7,380	0	0	0
Intergovernmental	2,538,773	12,743,201	6,343,427	7,808,123
Charges for Services	2,935,963	0	0	40,282
Licenses and Permits	3,961	0	0	0
Fines and Forfeitures	57,103	0	26,993	0
Interest	2,725,556	0	39,664	0
Net Increase in Fair Value	124,885	0	0	0
Other Revenues	1,481,807	214,066	78,635	207,961
<i>Total Revenues</i>	<u>21,180,355</u>	<u>12,957,267</u>	<u>6,488,719</u>	<u>13,953,056</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,690,727	0	0	0
Judicial	3,566,281	0	0	0
Public Safety	7,612,445	0	0	0
Public Works	315,154	0	6,503,317	0
Health	322,699	0	0	0
Human Services	732,588	12,838,741	0	13,581,683
Capital Outlay	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	232,649	5,372	28,517	39,538
Interest and Fiscal Charges	109,416	646	0	3,662
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>19,581,959</u>	<u>12,844,759</u>	<u>6,531,834</u>	<u>13,624,883</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,598,396</u>	<u>112,508</u>	<u>(43,115)</u>	<u>328,173</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	200,000	0
Transfers - Out	(994,596)	(169,640)	(318,256)	(2,500,000)
Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(994,596)</u>	<u>(169,640)</u>	<u>(118,256)</u>	<u>(2,500,000)</u>
<i>Net Change in Fund Balances</i>	603,800	(57,132)	(161,371)	(2,171,827)
Fund Balances (Deficits) at Beginning of Year	<u>8,479,053</u>	<u>343,273</u>	<u>3,120,735</u>	<u>7,513,911</u>
<i>Fund Balances at End of Year</i>	<u>\$9,082,853</u>	<u>\$286,141</u>	<u>\$2,959,364</u>	<u>\$5,342,084</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$7,759,568	\$2,841,741	\$0	\$1,022,788	\$20,367,138
0	0	0	4,224,408	12,682,984
0	0	0	0	7,380
4,020,116	347,551	7,713,609	11,654,438	53,169,238
2,382	2,008,757	0	1,811,135	6,798,519
0	0	0	200,874	204,835
0	0	0	291,442	375,538
0	0	130,228	9,267	2,904,715
0	0	185,965	0	310,850
52,010	50,024	210,133	732,245	3,026,881
<u>11,834,076</u>	<u>5,248,073</u>	<u>8,239,935</u>	<u>19,946,597</u>	<u>99,848,078</u>
0	0	8,047,171	1,212,756	15,950,654
0	0	0	433,497	3,999,778
0	0	0	4,129,612	11,742,057
0	0	0	3,599,277	10,417,748
0	5,460,159	0	602,864	6,385,722
9,908,545	0	0	7,012,542	44,074,099
0	0	0	6,043,927	6,043,927
0	0	0	436,609	742,685
0	28,109	0	83,025	224,858
0	0	0	91,664	91,664
<u>9,908,545</u>	<u>5,488,268</u>	<u>8,047,171</u>	<u>23,645,773</u>	<u>99,673,192</u>
<u>1,925,531</u>	<u>(240,195)</u>	<u>192,764</u>	<u>(3,699,176)</u>	<u>174,886</u>
0	0	0	9,092,000	9,292,000
0	0	0	(111,653)	(4,094,145)
14,079	0	0	3,902,411	3,916,490
<u>14,079</u>	<u>0</u>	<u>0</u>	<u>12,882,758</u>	<u>9,114,345</u>
1,939,610	(240,195)	192,764	9,183,582	9,289,231
<u>7,956,437</u>	<u>141,421</u>	<u>(164,540)</u>	<u>14,470,386</u>	<u>41,860,676</u>
<u>\$9,896,047</u>	<u>(\$98,774)</u>	<u>\$28,224</u>	<u>\$23,653,968</u>	<u>\$51,149,907</u>

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Athens County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023*

Net Change in Fund Balances - Total Governmental Funds \$9,289,231

*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	14,746,045	
Depreciation	(5,005,419)	
Total		9,740,626

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. (1,022,568)

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

Intergovernmental Revenue	21,734	
Property Taxes	(457,369)	
Total		(435,635)

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. 742,685

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in the governmental funds, an interest expenditure is reported when due. (76,016)

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	(137,226)	
Landfill Post-Closure	185,112	
Premium on Notes	627	
Total		48,513

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:
General Obligation Bonds Issued (9,292,000)

Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows. 2,604,435

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (5,101,453)

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 4,763

Change in Net Position of Governmental Activities \$6,502,581

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,775,000	\$2,775,000	\$2,846,351	\$71,351
Sales Tax	7,470,000	7,470,000	8,421,217	951,217
Intergovernmental	2,243,546	2,243,546	2,431,932	188,386
Charges for Services	2,479,256	2,479,256	2,475,446	(3,810)
Licenses and Permit	3,300	3,300	3,961	661
Fines and Forfeitures	53,200	53,200	54,116	916
Interest	1,050,193	1,050,193	1,940,751	890,558
Other	1,172,900	1,172,900	1,419,805	246,905
<i>Total Revenues</i>	17,247,395	17,247,395	19,593,579	2,346,184
Expenditures				
<i>Current:</i>				
General Government:				
Legislative and Executive	7,340,342	7,580,578	7,192,909	387,669
Judicial	3,487,241	3,958,463	3,575,331	383,132
Public Safety	7,749,148	8,004,309	7,565,063	439,246
Public Works	273,000	273,000	258,265	14,735
Health	409,867	411,058	329,651	81,407
Human Services	743,358	743,358	737,935	5,423
<i>Debt Service:</i>				
Principal Retirement	232,272	232,272	232,272	0
Interest and Fiscal Charges	109,401	109,401	109,401	0
<i>Total Expenditures</i>	20,344,629	21,312,439	20,000,827	1,311,612
Excess of Revenues Over (Under) Expenditures	(3,097,234)	(4,065,044)	(407,248)	3,657,796
Other Financing Sources (Uses)				
Advances - In	0	0	545,697	545,697
Transfers - Out	(892,837)	(947,994)	(899,316)	48,678
<i>Total Other Financing Sources (Uses)</i>	(892,837)	(947,994)	(353,619)	594,375
<i>Net Change in Fund Balance</i>	(3,990,071)	(5,013,038)	(760,867)	4,252,171
Fund Balances at Beginning of Year	4,406,482	4,406,482	4,406,482	0
Fund Balances at End of Year	\$416,411	(\$606,556)	\$3,645,615	\$4,252,171

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,830,847	\$13,930,847	\$12,433,777	(\$1,497,070)
Other	285,000	285,000	214,066	(70,934)
<i>Total Revenue</i>	<u>13,115,847</u>	<u>14,215,847</u>	<u>12,647,843</u>	<u>(1,568,004)</u>
Expenditures				
<i>Current:</i>				
Human Services	13,001,920	14,226,920	12,626,347	1,600,573
<i>Total Expenditures</i>	<u>13,001,920</u>	<u>14,226,920</u>	<u>12,626,347</u>	<u>1,600,573</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>113,927</u>	<u>(11,073)</u>	<u>21,496</u>	<u>32,569</u>
Other Financing Sources (Uses)				
Transfers In	57,714	57,714	0	(57,714)
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(111,926)</u>	<u>(111,926)</u>	<u>(169,640)</u>	<u>(57,714)</u>
<i>Net Change in Fund Balance</i>	2,001	(122,999)	(148,144)	(25,145)
Fund Balances (Deficit) at Beginning of Year	<u>461,985</u>	<u>461,985</u>	<u>461,985</u>	<u>0</u>
Fund Balances at End of Year	<u>\$463,986</u>	<u>\$338,986</u>	<u>\$313,841</u>	<u>(\$25,145)</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,860,030	\$6,860,030	\$7,248,537	\$388,507
Fines and Forfeitures	30,023	30,023	26,993	(3,030)
Interest	29,083	29,083	39,664	10,581
Other	71,570	71,570	78,635	7,065
<i>Total Revenues</i>	<u>6,990,706</u>	<u>6,990,706</u>	<u>7,393,829</u>	<u>403,123</u>
Expenditures				
<i>Current:</i>				
Public Works	5,393,915	7,174,646	6,353,125	821,521
<i>Debt Service:</i>				
Principal Retirements	28,518	28,518	28,517	1
Total Public Works	<u>5,422,433</u>	<u>7,203,164</u>	<u>6,381,642</u>	<u>821,522</u>
<i>Total Expenditures</i>	<u>5,422,433</u>	<u>7,203,164</u>	<u>6,381,642</u>	<u>821,522</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,568,273</u>	<u>(212,458)</u>	<u>1,012,187</u>	<u>1,224,645</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	200,000	200,000	200,000	0
Transfers Out	(353,092)	(353,092)	(318,256)	34,836
<i>Total Other Financing Sources (Uses)</i>	<u>(153,092)</u>	<u>(153,092)</u>	<u>(118,256)</u>	<u>34,836</u>
<i>Net Change in Fund Balance</i>	1,415,181	(365,550)	893,931	1,259,481
Fund Balances at Beginning of Year, Restated	<u>1,125,058</u>	<u>1,125,058</u>	<u>1,125,058</u>	<u>0</u>
Fund Balances at End of Year	<u>\$2,540,239</u>	<u>\$759,508</u>	<u>\$2,018,989</u>	<u>\$1,259,481</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)
Childrens Services Fund
For the Year Ended December 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$5,055,000	\$5,055,000	\$5,896,690	\$841,690
Intergovernmental	5,631,782	5,631,782	7,596,447	1,964,665
Charges for Services	104,000	104,000	40,282	(63,718)
Other	125,000	125,000	194,531	69,531
<i>Total Revenues</i>	<u>10,915,782</u>	<u>10,915,782</u>	<u>13,727,950</u>	<u>2,812,168</u>
Expenditures				
<i>Current:</i>				
Human Services	14,657,499	14,695,098	13,467,473	1,227,625
<i>Total Expenditures</i>	<u>14,657,499</u>	<u>14,695,098</u>	<u>13,467,473</u>	<u>1,227,625</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,741,717)</u>	<u>(3,779,316)</u>	<u>260,477</u>	<u>4,039,793</u>
Other Financing Uses				
Transfers Out	0	(2,500,000)	(2,500,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(3,741,717)</u>	<u>(6,279,316)</u>	<u>(2,239,523)</u>	<u>4,039,793</u>
Fund Balances at Beginning of Year	<u>7,738,498</u>	<u>7,738,498</u>	<u>7,738,498</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$3,996,781</u></u>	<u><u>\$1,459,182</u></u>	<u><u>\$5,498,975</u></u>	<u><u>\$4,039,793</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)
ACBDD (Beacon School) Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive (Negative)
Revenues				
Property Taxes	\$7,676,869	\$7,676,869	\$7,759,568	\$82,699
Intergovernmental	2,914,632	2,914,632	3,907,371	992,739
Charges for Services	5,268	5,268	2,382	(2,886)
Other	37,314	37,314	53,246	15,932
<i>Total Revenues</i>	<u>10,634,083</u>	<u>10,634,083</u>	<u>11,722,567</u>	<u>1,088,484</u>
Expenditures				
<i>Current:</i>				
Human Services	14,379,425	14,640,918	9,976,238	4,664,680
<i>Total Expenditures</i>	<u>14,379,425</u>	<u>14,640,918</u>	<u>9,976,238</u>	<u>4,664,680</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,745,342)</u>	<u>(4,006,835)</u>	<u>1,746,329</u>	<u>5,753,164</u>
Other Financing Sources				
Transfers In	0	0	14,079	14,079
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>14,079</u>	<u>14,079</u>
<i>Net Change in Fund Balance</i>	<u>(3,745,342)</u>	<u>(4,006,835)</u>	<u>1,760,408</u>	<u>5,767,243</u>
Fund Balances at Beginning of Year	<u>4,432,002</u>	<u>4,432,002</u>	<u>4,432,002</u>	<u>0</u>
Fund Balances at End of Year	<u>\$686,660</u>	<u>\$425,167</u>	<u>\$6,192,410</u>	<u>\$5,767,243</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,815,180	\$2,815,181	\$2,841,741	\$26,560
Intergovernmental	156,900	307,873	347,551	39,678
Charges for Services	1,920,000	1,920,000	2,049,630	129,630
Other	0	308	50,024	49,716
<i>Total Revenues</i>	4,892,080	5,043,362	5,288,946	245,584
Expenditures				
<i>Current:</i>				
Health	5,548,255	5,626,654	5,467,465	159,189
Debt Service:				
Interest and Fiscal Charges	56,109	28,109	28,109	0
<i>Total Expenditures</i>	5,604,364	5,654,763	5,495,574	159,189
<i>Excess of Revenues Over (Under) Expenditures</i>	(712,284)	(611,401)	(206,628)	404,773
Other Financing Uses				
Advances Out	(175,000)	(175,000)	(175,000)	0
<i>Total Other Financing Uses</i>	(175,000)	(175,000)	(175,000)	0
<i>Net Change in Fund Balance</i>	(887,284)	(786,401)	(381,628)	404,773
Fund Balances at Beginning of Year	887,284	887,284	887,284	0
Fund Balances at End of Year	\$0	\$100,883	\$505,656	\$404,773

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$151,593	\$151,593
Other	0	0	210,133	210,133
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>361,726</u>	<u>361,726</u>
Expenditures				
<i>Current:</i>				
General Government:				
Legislative and Executive	4,000,000	9,867,581	7,562,016	2,305,565
<i>Total Expenditures</i>	<u>4,000,000</u>	<u>9,867,581</u>	<u>7,562,016</u>	<u>2,305,565</u>
<i>Net Change in Fund Balance</i>	(4,000,000)	(9,867,581)	(7,200,290)	2,667,291
Fund Balances at Beginning of Year	<u>12,719,374</u>	<u>12,719,374</u>	<u>12,719,374</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$8,719,374</u></u>	<u><u>\$2,851,793</u></u>	<u><u>\$5,519,084</u></u>	<u><u>\$2,667,291</u></u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Business-Type Activities Enterprise Funds			Governmental Activities	
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Assets					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$555,175	\$278,579	\$392,230	\$1,225,984	\$484,013
Cash and Cash Equivalents in Segregated Accounts	39,238	0	68,410	107,648	0
<i>Receivables:</i>					
Accounts	41,290	67,647	56,432	165,369	0
Special Assessments	54,371	0	0	54,371	0
Materials and Supplies Inventory	0	0	109,985	109,985	0
Prepaid Items	1,223	0	539	1,762	0
<i>Total Current Assets</i>	<u>691,297</u>	<u>346,226</u>	<u>627,596</u>	<u>1,665,119</u>	<u>484,013</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	7,500	41,057,542	22,241	41,087,283	0
Depreciable Capital Assets, Net	2,270,659	0	238,627	2,509,286	0
<i>Total Noncurrent Assets</i>	<u>2,278,159</u>	<u>41,057,542</u>	<u>260,868</u>	<u>43,596,569</u>	<u>0</u>
<i>Total Assets</i>	<u>2,969,456</u>	<u>41,403,768</u>	<u>888,464</u>	<u>45,261,688</u>	<u>484,013</u>
Deferred Outflows of Resources	1,785,709	0	136,522	1,922,231	0
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	14,106	33,140	140,231	187,477	31,250
Contracts Payable	1,206	0	0	1,206	0
Accrued Wages and Benefits	5,143	1,824	3,914	10,881	0
Compensated Absences Payable	5,544	0	13,275	18,819	0
Intergovernmental Payable	1,988	255	548	2,791	0
Accrued Interest Payable	817	17,625	0	18,442	0
General Obligations Bonds Payable	55,377	0	0	55,377	0
Revenue Bonds Payable	0	696,000	0	696,000	0
OWDA Loans Payable	6,251	0	0	6,251	0
<i>Total Current Liabilities</i>	<u>90,432</u>	<u>748,844</u>	<u>157,968</u>	<u>997,244</u>	<u>31,250</u>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	430,666	0	305,282	735,948	0
Net OPEB Liability	8,881	0	6,295	15,176	0
Compensated Absences Payable	3,176	0	0	3,176	0
Asset Retirement Obligation	1,883,000	0	0	1,883,000	0
OWDA Loans Payable	63,291	0	0	63,291	0
Revenue Bonds Payable	0	16,459,100	0	16,459,100	0
<i>Total Long-Term Liabilities</i>	<u>2,389,014</u>	<u>16,459,100</u>	<u>311,577</u>	<u>19,159,691</u>	<u>0</u>
<i>Total Liabilities</i>	<u>2,479,446</u>	<u>17,207,944</u>	<u>469,545</u>	<u>20,156,935</u>	<u>31,250</u>
Deferred Inflows of Resources	17,435	0	6,258	23,693	0
Net Position					
Net Investment in Capital Assets	2,153,241	23,262,442	260,868	25,676,551	0
Unrestricted	105,043	933,382	288,315	1,326,740	452,763
<i>Total Net Position</i>	<u>\$2,258,284</u>	<u>\$24,195,824</u>	<u>\$549,183</u>	<u>\$27,003,291</u>	<u>\$452,763</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, 2023

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities Internal Service Funds
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds		
Operating Revenues					
Charges for Services	\$490,332	\$524,804	\$820,163	\$1,835,299	\$8,860
Other	3,405	0	3	3,408	397,213
<i>Total Operating Revenues</i>	<u>493,737</u>	<u>524,804</u>	<u>820,166</u>	<u>1,838,707</u>	<u>406,073</u>
Operating Expenses					
Personal Services	139,615	44,800	99,118	283,533	0
Fringe Benefits	123,718	20,737	35,355	179,810	408,421
Contractual Services	247,300	161,599	698,220	1,107,119	0
Materials and Supplies	24,622	1,374	83,129	109,125	0
Depreciation	66,235	0	31,224	97,459	0
Other Expenses	9,380	86,726	17,656	113,762	6,542
<i>Total Operating Expenses</i>	<u>610,870</u>	<u>315,236</u>	<u>964,702</u>	<u>1,890,808</u>	<u>414,963</u>
<i>Operating Income (Loss)</i>	<u>(117,133)</u>	<u>209,568</u>	<u>(144,536)</u>	<u>(52,101)</u>	<u>(8,890)</u>
Non-Operating Revenue (Expenses)					
Interest Income	0	0	0	0	13,653
Interest and Fiscal Charges	(4,714)	(217,402)	0	(222,116)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(4,714)</u>	<u>(217,402)</u>	<u>0</u>	<u>(222,116)</u>	<u>13,653</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	<u>(121,847)</u>	<u>(7,834)</u>	<u>(144,536)</u>	<u>(274,217)</u>	<u>4,763</u>
Transfers In	27,655	280,000	0	307,655	0
Transfers Out	(130,000)	0	0	(130,000)	0
Capital Grants	52,676	11,132,719	0	11,185,395	0
<i>Income After Transfers and Capital Contributions</i>	<u>(171,516)</u>	<u>11,404,885</u>	<u>(144,536)</u>	<u>11,088,833</u>	<u>4,763</u>
<i>Net Position at Beginning of Year</i>	<u>2,429,800</u>	<u>12,790,939</u>	<u>693,719</u>	<u>15,914,458</u>	<u>448,000</u>
<i>Net Position at End of Year</i>	<u>\$2,258,284</u>	<u>\$24,195,824</u>	<u>\$549,183</u>	<u>\$27,003,291</u>	<u>\$452,763</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities Enterprise Funds			Total	Governmental Activities
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds		Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from (for) Operating Activities					
Cash Received from Customers	\$436,332	\$373,133	\$833,320	\$1,642,785	\$8,860
Cash Received from Special Assessments	24,335	0	0	24,335	0
Other Cash Receipts	3,636	0	0	3,636	397,213
Cash Payments to Employees for Services	(253,149)	(65,949)	(126,748)	(445,846)	(399,307)
Cash Payments for Supplies & Materials	(24,622)	(1,374)	(73,490)	(99,486)	0
Cash Payments for Contractual Services	(199,378)	(1,716,839)	(644,997)	(2,561,214)	0
Other Cash Payments	(9,380)	(86,726)	(17,656)	(113,762)	(6,542)
<i>Net Cash from (for) Operating Activities</i>	<u>(22,226)</u>	<u>(1,497,755)</u>	<u>(29,571)</u>	<u>(1,549,552)</u>	<u>224</u>
Cash Flows from Non-Capital Financing Activities					
Transfers In	27,655	280,000	0	307,655	0
Transfers Out	(130,000)	0	0	(130,000)	0
<i>Net Cash for (from) Noncapital Financing Activities</i>	<u>(102,345)</u>	<u>280,000</u>	<u>0</u>	<u>177,655</u>	<u>0</u>
Cash Flows from (for) Capital and Related Financing Activities					
Interest Paid on Bonds, Loans & Notes	(5,511)	(218,975)	0	(224,486)	0
Principal Paid on Bonds, Loans & Notes	(60,019)	(362,900)	0	(422,919)	0
Cash Paid to Acquire/Construct Capital Assets	(1,544)	(9,608,262)	(23,732)	(9,633,538)	0
Cash Received from Capital Grants	52,676	11,254,573	0	11,307,249	0
<i>Net Cash from (for) Capital and Related Financing Activities</i>	<u>(14,398)</u>	<u>1,064,436</u>	<u>(23,732)</u>	<u>1,026,306</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	0	0	0	0	13,653
<i>Net Increase (decrease) in Cash and Cash Equivalents</i>	<u>(138,969)</u>	<u>(153,319)</u>	<u>(53,303)</u>	<u>(345,591)</u>	<u>13,877</u>
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>733,382</u>	<u>431,898</u>	<u>513,943</u>	<u>1,679,223</u>	<u>470,136</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$594,413</u></u>	<u><u>\$278,579</u></u>	<u><u>\$460,640</u></u>	<u><u>\$1,333,632</u></u>	<u><u>\$484,013</u></u>
Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities					
Operating Income (Loss)	(\$117,133)	\$209,568	(\$144,536)	(52,101)	(\$8,890)
<i>Adjustments:</i>					
Depreciation	66,235	0	31,224	97,459	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	1,885	33,373	16,058	51,316	0
Interfund Receivable	(264)	0	30,146	29,882	0
Deferred Outflows of Resources	(25,983)	0	(76,468)	(102,451)	0
Material & Supply Inventory	(50,676)	0	(109,985)	(160,661)	0
Special Assessments Receivable					0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	14,106	(67,610)	139,176	85,672	9,114
Contracts Payable	1,206	(1,672,674)		(1,671,468)	0
Accrued Wages and Benefits	(617)	(361)	(786)	(1,764)	0
Compensated Absences Payable	(1,407)	0	3,936	2,529	0
Intergovernmental Payable	(282)	(51)	(110)	(443)	0
Prepaid Items	0	0	7,195	7,195	0
Net Pension Liability	293,374	0	218,657	512,031	0
Deferred Inflows of Resources	(202,670)	0	(144,078)	(346,748)	0
<i>Net Cash from (for) Operating Activities</i>	<u><u>(\$22,226)</u></u>	<u><u>(\$1,497,755)</u></u>	<u><u>(\$29,571)</u></u>	<u><u>(\$1,549,552)</u></u>	<u><u>\$224</u></u>

Athens County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	Private Purpose Trust Funds	Custodial Funds
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$32,850	\$16,064,507
Cash and Cash Equivalents in Segregated Accounts	425	387,416
Intergovernmental Receivable	0	3,635,682
Property Taxes Receivable	0	62,661,791
Prepaid Items	0	21,447
Special Assessments Receivable	0	1,759,831
<i>Total Assets</i>	<u>33,275</u>	<u>84,530,674</u>
Liabilities		
Accounts Payable	3,691	348,850
Contracts Payable	0	116,497
Intergovernmental Payable	0	104,589
Matured Compensated Absences	0	642
<i>Total Liabilities</i>	<u>3,691</u>	<u>570,578</u>
Deferred Inflows of Resources		
Property Taxes not Levied to Finance Current Year Operations	0	57,404,148
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>57,404,148</u>
Net Position		
Held in Trust for Other Individuals and Organizations	29,584	0
Restricted for Individuals, Organizations and Other Governments	0	26,555,948
<i>Total Net Position</i>	<u><u>\$29,584</u></u>	<u><u>\$26,555,948</u></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, 2023

	Private Purpose Trust Funds	Custodial Funds
Additions		
Interest, Dividends, and Other Investment Income	\$8	\$0
Intergovernmental	0	2,207,216
Amounts Received as Fiscal Agent	0	18,437,559
Licenses and Permits and Fees for Other Governments	0	9,796,738
Fines and Forfeitures for Other Governments	0	2,128,445
Property Tax Collections for Other Governments	0	58,130,544
Excise Tax Collections for Other Governments	0	2,042,842
Sheriff Sale Collections for Other Governments	0	520,984
Lodging Tax Collections for Other Governments	0	810,027
Miscellaneous	16,384	0
<i>Total Additions</i>	16,392	94,074,355
Deductions		
Distributions as Fiscal Agent	0	18,741,042
Distributions of State Funds to Other Governments	0	2,255,957
Distributions to the State Ohio	0	162,581
Licenses and Permits and Fees Distributions for Other Governments	0	9,635,126
Fines and Forfeitures Distributions to Other Governments	0	2,112,063
Property Tax Distributions to Other Governments	0	57,107,652
Excise Tax Distributions to Other Governments	0	2,007,561
Sheriff Sale Distributions to Other Governments	0	596,934
Lodging Tax Distributions to Other Governments	0	657,504
Payments in Accordance with Trust Agreement	21,814	0
<i>Total Deductions</i>	21,814	93,276,420
<i>Change in Net Position</i>	(5,422)	797,935
<i>Net Position at Beginning of Year</i>	35,006	25,758,013
<i>Net Position at End of Year</i>	<u>\$29,584</u>	<u>\$26,555,948</u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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 the Athens County Port Authority, and the Athens County Land Reutilization Corporation, Inc. as discretely presented component units in the basic financial statements as stated in Note 2.

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

- 317 Board (Alcohol, Drug Addiction and Mental Health Services)
- Athens-Hocking Solid Waste District
- County Risk Sharing Authority (CORSA)
- County Employee Benefits Consortium of Ohio, Inc. (CEBCO)
- Area Agency on Aging, District 7
- Athens County Family and Children First Council
- Mid-East Ohio Regional Council (MEORC)
- Regional Child Abuse Prevention Council
- Outdoor Recreation Council of Appalachia (ORCA)
- Southern Ohio Council of Governments
- Corrections Commission of Southeastern Ohio

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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

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

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, 2023. 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, developmental disabilities and parents of persons with 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. ATCO, Inc., ceased operations during 2023 and will no longer be a component unit of the County.

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

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

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 45764.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS - Continued

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.

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from the Athens County Treasurer, 15 S. Court St. Room 334, Athens, Ohio 45701.

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 to plan, fund and evaluate a community-based system of care for individuals in need of behavioral health or substance abuse disorder recovery services. 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 planning, implementing, and the oversight of a 15-year comprehensive management plan. The goal of the solid waste district is to reduce, reuse and recycle solid waste that is generated in the District and to develop plans and programs and evaluate its successes. The District provides information and opportunities, expertise to business and residents and provides programs that support sustainable materials management to reduce the environmental impact of waste. The District board is composed of the three commissioners 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) 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. CORSA is a jointly governed organization among 66 counties and 42 county affiliated entities in Ohio. Members 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. CORSA is governed by nine Directors who are County Commissioners from member counties. The Directors are elected by CORSA members and are eligible to serve three, two-year terms.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

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.

County Employee Benefits Consortium of Ohio, Inc. – The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred by not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

Area Agency on Aging, District 7 – The Area Agency on Aging is a regional council of governments that assists ten counties, including Athens County, in providing services to senior citizens in the Council's service area. The Council is governed by an eight member Board of Trustees. The County Commissioners along with other county organizations can nominate new board members, but they must be representatives of local community service organizations. At least one-half of the board members must be over the age of fifty-five. The Board has total control over budgeting, personnel, and all other financial matters. The continued existence of the Council is not dependent upon the County's continued participation and no equity interest exists. The Council has no outstanding debt.

Athens County Family and Children First Council – The Athens County Family and Children First Council provide services to multi-need youth in Athens County. Members of the Council include the Athens County Juvenile Court, The Athens-Hocking-Vinton Board of Alcohol, Drug Addiction, and Mental Health Services, Athens County Children Services, Athens/City Health Department, and representatives of the Athens County School Districts. The operation of the Council is controlled by an advisory committee which consists of a representative from each agency. In 2023, the County contributed \$138,577.

Mid-East Ohio Regional Council (MEORC) - The Mid-East Ohio Regional Council is a council of governments created pursuant to Ohio Revised Code Chapter 167. Participating counties include Athens, Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington Counties. MEORC was created to provide the best possible services to persons with developmental disabilities in their respective counties. Each county has representation on the MEORC board. Member counties have a contract between its county BDD board and the MEORC for MEORC to provide supported living services or housing to eligible persons in the member counties. To obtain financial information, write to the Mid-East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Regional Child Abuse Prevention Council - The Regional Child Abuse Prevention Council of the Ohio Children's Trust Fund is a jointly governed organization. The Regional Child Abuse Prevention Council is the state's sole public funding source dedicated to preventing child abuse and neglect. Each regional council is directed by a regional prevention coordinator or coordinating entity and led by county prevention specialists. The continued existence of the Regional Child Abuse Prevention Council is not dependent upon the County's continued participation and no equity interest or debt exists.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

Outdoor Recreation Council of Appalachia (ORCA) – ORCA is a Council of Governments that was formed to utilize outdoor recreation assets to deliver economic, health, social, environmental, and quality of life benefits for Ohioans, and develop the world-class Baileys Trail System across jurisdictional boundaries. In August of 2019, the ORCA Advisory Board was created to utilize multi-disciplinary opportunities to plan and access development and planning grant funding. The Board includes one member from Athens County, the City of Athens, Village of Chauncey, York Township, the City of Nelsonville and the Village of Buchtel. An Advisory Board was also formed composed of public and private stakeholders representing various sectors including: economic development, tourism, land management, recreation users, private enterprise, resource preservation, land use, health and wellness, education, workforce, community engagement, and regional planning in Athens and surrounding counties. Athens County contributed \$90,000 to the council for operations during 2023.

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 in April 1998. The Commission is directed by one Commissioner and one sheriff from each participating county or their delegate. There were 10 directors of the Commission in 2023. Each member county is responsible for a pro-rated portion of the capital and operating budget based on actual bed use by the county. For 2023, each county utilized and was responsible for the percentages provided as follows:

Corrections Commission of Southeastern Ohio		
2023 Expense Allocation		
County	Total Beds Used	Percentage of Cost
Athens	28,978	38.15%
Hocking	21,930	28.87%
Morgan	6,947	9.14%
Perry	11,242	14.80%
Vinton	6,869	9.04%
Total	75,966	100.00%

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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.

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities 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.

Childrens 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 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.

American Rescue Plan Fund - 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

C. Measurement Focus

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

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

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

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 assets 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 and asset retirement obligations. 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:

	Governmental Activities	Plains Sewer	Albany Sewer	Total Business-Type Activities
<i>Deferred Outflows of Resources:</i>				
Pension	\$20,602,274	\$161,066	\$117,847	\$278,913
OPEB	3,334,819	26,311	18,675	44,986
Asset Retirement Obligation	0	1,598,332	0	1,598,332
Total Deferred Outflows of Resources	\$23,937,093	\$1,785,709	\$136,522	\$1,922,231

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 assets 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, 2023, but which were levied to finance 2024 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.

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

	Governmental Activities	Plains Sewer	Albany Sewer	Total Business-Type Activities
<i>Deferred Inflows of Resources:</i>				
Nonexchange Revenue	\$21,382,691	\$0	\$0	\$0
Pensions	575,342	14,280	3,627	17,907
OPEB	445,505	3,155	2,631	5,786
Total Deferred Inflows of Resources	\$22,403,538	\$17,435	\$6,258	\$23,693

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	\$3,138,580	\$0	\$0	\$5,200,000	\$7,679,896	\$5,103,653	\$995,000	\$22,117,129
Grants, Entitlements, Shared Revenue	410,974	66,423	1,918,459	778,442	275,286	83,371	1,254,904	4,787,859
Total Deferred Inflows of Resources	\$3,549,554	\$66,423	\$1,918,459	\$5,978,442	\$7,955,182	\$5,187,024	\$2,249,904	\$26,904,988

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

E. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Bikeway Maintenance, Litter Control, Health Ohio Grant, State License Spay and Neuter, Mandatory Drug Fines, OCSJ Prosecutor, JAG-III Grant, PIIG-ODRC, Treasurer's Prepayment Interest, DUI Enforcement and Education, Canine Donations, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Jail Bond Retirement, Technology Grant, FEMA Grant, Emergency Relief and Cleanup Grant, 691 Landfill Loan Retirement, Beacon Bond Retirement, EMA Truck Bond Retirement, Plains Water Assessment Bond Retirement, The 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.

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 2023.

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 2023, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

During 2023, 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 2023, 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.

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 and net increase in fair value credited to the General Fund during 2023 amounted to \$2,850,441 which includes \$2,671,046 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 cost on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds and proprietary funds are stated at cost, while 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, 2023, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Asset Class	Depreciable Life in Years
Land	Not Depreciable
Land Improvements	
Fences	20
Water Lines	50
Sewer Lines	50
Water Tanks	50
Airport	50
Other Improvements	20
Buildings	
Courthouse	150
Administrative	50 - 125
Utilities	30
Airport	30
Other Buildings	25 - 50
Machinery and Equipment	
Water and Sewer Equipment	20
Construction Equipment	20
Road Machinery	20
Other Machinery	10
Office Machines and Equipment	10
Computers, midrange	15
Computers, personal	10
General Equipment	10 - 20
Office Furniture and Furnishings	20
Vehicles	
Automobiles	10 - 20
Trucks - Heavy	30
Trucks - Light	20
Trailers	25

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

M. Fund Balances

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

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

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

N. Net Position

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

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 2023.

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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

Change in Accounting Principles

For fiscal year ended December 31, 2023, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*; and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 94 provides accounting and financial reporting guidance for public-private partnership arrangements, public-public partnership arrangements, and availability payment arrangements. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 provides accounting and financial reporting guidance for subscription-based information technology arrangements for government end users. The implementation of GASB Statement No.96 did not have an effect on the financial statements of the County.

GASB Statement No. 99 addresses a variety of topics and includes clarification of provisions related to accounting and reporting of leases under GASB Statement No. 87; provides extension of the period which the London Interbank Offered Rate is considered appropriate benchmark interest rate; guidance on disclosure of nonmonetary transaction, accounting for pledges of future revenues when resources are not received by the pledging government under GASB Statement No. 48; terminology updates related to certain provisions of GASB Statement No. 63 and No.53; classification of other derivative instruments within the scope of GASB Statement No. 53; clarification of provisions related to accounting and reporting of Public-Private and Public-Public Partnerships under GASB Statement No. 94; and clarification of provisions to accounting and reporting of subscription-based information technology arrangements under GASB Statement No. 96. These Topics under GASB Statement No.99 provisions were implemented and did not have an effect on the financial statements of the County, except for clarifications taken into account in reporting the County's lease agreements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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:

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
Budget Basis	(\$760,867)	(\$148,144)	\$893,931	(\$2,239,523)	\$1,760,408	(\$381,628)	(\$7,200,290)
<i>Adjustments:</i>							
Revenue Accruals	931,260	309,424	(905,110)	225,106	111,509	(40,873)	7,878,209
Expenditure Accruals	(32,255)	(218,412)	(150,192)	(157,410)	67,693	7,306	(485,155)
Other Sources (Uses)	545,697	0	0	0	0	175,000	0
<i>Perspective Difference:</i>							
Activity of Funds Reclassified For GAAP Reporting Purposes	(80,035)	0	0	0	0	0	0
GAAP Basis	<u>\$603,800</u>	<u>(\$57,132)</u>	<u>(\$161,371)</u>	<u>(\$2,171,827)</u>	<u>\$1,939,610</u>	<u>(\$240,195)</u>	<u>\$192,764</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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. United States Treasury Notes, Bills, Bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued 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 market 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 market daily, and that the term of the agreement must not exceed thirty days;
4. Bond 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 or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division 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 either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS – Continued

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	\$71,358,670
-Segregated	743,161
-Component Units	738,751
Reconciling items (net) to arrive at bank balances of deposits	<u>2,413,626</u>
Total available for deposits and investments	
(Bank balance of deposit/carrying amount of investments)	<u>\$75,254,208</u>

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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, 2023, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal National Mortgage Association	\$500,000	0.81%
Federal Home Loan Mortgage Corporation Notes	1,749,276	2.85%
Federal Farm Credit Bank Notes	12,524,599	20.41%
Federal Home Loan Bank	8,913,541	14.52%
Federal Agricultural Mortgage Corporation	2,389,444	3.89%
Negotiable CD's	3,658,691	5.96%
U.S. Treasury Notes	7,631,391	12.43%
U.S. Treasury Bonds	2,760,803	4.50%
STAROhio	18,093,962	29.48%
STAROhio Employee Trust	274,586	0.45%
Commercial Paper	2,880,889	4.69%
Totals	\$61,377,182	100.00%

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of AAA for 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.

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, 2023.

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

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ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2023 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$3,234,758	\$6,032
Job and Family Services	203,409	92,143
Children Services	0	52,107
Ambulance Services	0	1,475,000
Nonmajor Governmental Funds	40,000	1,852,885
Totals	<u>\$3,478,167</u>	<u>\$3,478,167</u>

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

A summary of interfund transfers for 2023 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$0	\$994,596
Job and Family Services	0	169,640
Childrens Services	0	2,500,000
Road (MVGT)	0	318,256
ACBDD (Beacon School)	14,079	0
Nonmajor Governmental Funds	3,902,411	111,653
Plains Sewer	27,655	130,000
Albany Sewer	280,000	0
Total	<u>\$4,224,145</u>	<u>\$4,224,145</u>

In fiscal year 2023, the County made transfers from the General Fund to the Job and Family Services Fund, Nonmajor Debt Service Fund, Nonmajor Capital Projects Fund, and Nonmajor Special Revenue Funds to subsidize the program services. \$68,146 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, the Road (MVGT) Fund transferred \$265,920 to the County Building Fund for the payment of loans and bonds, while the Childrens Services Fund transferred \$2,500,000 to the Children Services Capital Projects Fund for renovations of buildings.

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.

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ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2023 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2023	Amounts Due Within One Year
Governmental Activities:									
<i>General Obligation Bonds Payable from Governmental Tax Revenues:</i>									
Engineer Equipment	2.33%	\$358,007	2014	2024	\$78,371	\$0	\$38,721	\$39,650	\$39,651
JFS Building 2019	2.30%	1,500,000	2019	2029	1,065,043	0	144,980	920,063	147,947
Engineer Equipment 2019	2.30%	1,992,803	2019	2029	1,441,492	0	191,944	1,249,548	196,553
County Equipment Bond	2.13%	200,000	2023	2033	0	200,000	0	200,000	18,200
Building Bond 911/EMA	3.64%	9,092,000	2023	2033	0	9,092,000	0	9,092,000	696,000
					2,584,906	9,292,000	375,645	11,501,261	1,098,351
<i>General Obligation Notes Payable from Governmental Sales Tax Revenues:</i>									
Courthouse Renovation	4.23%	914,000	2005	2025	192,000	0	61,000	131,000	64,000
<i>OPWC Loans Payable from Governmental Tax Revenues:</i>									
US 33A Paving	0.00%	159,400	2020	2029	103,610	0	15,940	87,670	15,940
Bridge Replacement	0.00%	377,334	2020	2049	339,601	0	12,577	327,024	12,578
					443,211	0	28,517	414,694	28,518
<i>Net Pension Liability:</i>									
OPERS					16,120,403	37,658,324	0	53,778,727	0
STRS					1,157,582	0	98,621	1,058,961	0
					17,277,985	37,658,324	98,621	54,837,688	0
<i>Net OPEB Liability:</i>									
OPERS					0	1,180,970	0	1,180,970	0
					0	1,180,970	0	1,180,970	0
<i>Other Long-Term Obligations:</i>									
Premium on Notes Issued					1,880	0	627	1,253	626
Compensated Absences					2,384,609	1,926,001	1,788,775	2,521,835	1,830,582
Financed Purchases					2,905,714	0	277,522	2,628,192	388,628
Landfill Post-Closure Costs					1,051,773	0	185,112	866,661	197,165
					1,051,773	0	185,112	866,661	197,165
<i>Total Governmental Activities Long-Term Obligations</i>					\$26,842,078	\$50,057,295	\$2,815,819	\$74,083,554	\$3,607,870
Business-Type Activities:									
<i>General Obligation Bonds Payable from Enterprise Revenues:</i>									
Plains Sewer Construction	2.33%	500,000	2014	2024	\$109,455	\$0	\$54,078	\$55,377	\$55,377
<i>Revenue Anticipation Bonds Payable from Enterprise Revenues:</i>									
US 50 Corridor WW Improvement	1.25%	17,518,000	2020	2060	17,518,000	0	362,900	17,155,100	367,600
<i>OWDA Loans Payable from Enterprise Revenues:</i>									
Dresher Sewer	5.15%	141,078	2002	2033	75,482	0	5,940	69,542	6,251
		\$3,455,188			75,482	0	5,940	69,542	6,251
<i>Net Pension Liability:</i>									
OPERS					223,917	512,031	0	735,948	0
<i>Net OPEB Liability:</i>									
OPERS					0	15,176	0	15,176	0
<i>Other Long-term Obligations:</i>									
Compensated Absences					16,290	10,962	5,257	21,995	18,819
Asset Retirement Obligation					1,883,000	0	0	1,883,000	0
					1,883,000	0	0	1,883,000	0
<i>Total Business-Type Activities Long-Term Obligations</i>					\$19,826,144	\$538,169	\$428,175	\$19,936,138	\$448,047

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2023 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
2024	\$1,098,351	\$470,159	\$64,000	\$4,183	\$28,518	\$0
2025	1,176,061	351,929	67,000	1,415	28,518	0
2026	1,213,569	314,125	0	0	28,518	0
2027	1,253,365	275,071	0	0	28,518	0
2028	1,293,104	234,742	0	0	28,518	0
2029-2033	5,466,811	574,590	0	0	70,859	0
2034-2038		0	0	0	62,889	0
2039-2043		0	0	0	62,889	0
2044-2048		0	0	0	62,889	0
2049		0	0	0	12,578	0
	<u>\$11,501,261</u>	<u>\$2,220,616</u>	<u>\$131,000</u>	<u>\$5,598</u>	<u>\$414,694</u>	<u>\$0</u>

For the Year Ended December 31	General Obligation Bonds Payable from Enterprise Revenue		Revenue Anticipation Bonds Payable from Enterprise Revenue		OWDA Loans Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$55,377	\$1,263	\$367,600	\$214,439	\$6,251	\$2,720
2025	0	0	372,100	209,844	6,577	2,467
2026	0	0	376,800	205,193	6,920	2,200
2027	0	0	381,400	200,483	7,281	1,920
2028	0	0	386,200	195,715	7,661	1,625
2029-2033	0	0	2,004,700	904,940	34,852	3,229
2034-2038	0	0	2,133,400	776,470	0	0
2039-2043	0	0	2,269,900	639,764	0	0
2044-2048	0	0	2,415,400	494,300	0	0
2049-2053	0	0	2,570,200	339,516	0	0
2054-2058	0	0	2,735,000	174,811	0	0
2059-2060	0	0	1,142,400	21,464	0	0
	<u>\$55,377</u>	<u>\$1,263</u>	<u>\$17,155,100</u>	<u>\$4,376,939</u>	<u>\$69,542</u>	<u>\$14,161</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 ten 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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

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

Lease Obligations: The County has entered into agreements to finance the purchase of equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as financial purchase obligations in the financial statements. Payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the obligations reported above include \$277,522 of debt service principal. The obligations reflected above represents the present value of the net future minimum lease payments on all capital leases.

The County's future minimum payments under financial purchases, which have been capitalized as of December 31, 2023, are as follows:

For the Year Ended December 31	Capital Lease Payments
2024	\$388,628
2025	363,272
2026	341,672
2027	341,672
2028	341,672
2029-2032	2,050,036
Total Minimum Lease Payments	3,826,952
Less: Amount Representing Interest	(\$1,198,760)
Present Value of Minimum Lease Payments	\$2,628,192

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 \$866,661 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, 2023, were an overall legal debt margin of \$34,449,776 and an unvoted legal debt margin of \$13,054,354.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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

As of December 31, 2023 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 \$1,600,000.

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 Statement No. 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 Employee 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

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

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

Group A	Group B	Group C
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
State and Local	State and Local	State and Local
<u>Age and Service Requirements:</u> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<u>Age and Service Requirements:</u> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<u>Age and Service Requirements:</u> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
<u>Age and Service Requirements:</u> Age 52 with 15 years of service credit	<u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

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 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	2023		2022	
	State and Local	Law Enforcement	State and Local	Law Enforcement
Statutory Maximum Contribution Rates				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**%	10.0%	**%
Actual Contribution Rates				
Employer:				
Pension	14.0%	18.1%	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>	<u>10.0%</u>

** This rate is also determined by OPERS' Board, but limited by ORC to not more than 2% 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 contribution was \$2,590,822 for year 2023. Of this amount, \$106,763 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 was measured as of December 31, 2022, 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:

	<u>OPERS</u>
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.184545%
Prior Measurement Date	0.187857%
Change in Proportionate Share	<u>-0.003312%</u>
Proportionate Share of the Net Pension Liability	\$54,514,673
Pension Expense	\$6,932,418

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$1,810,750
Net Difference between Projected and Actual Investment Earnings	\$15,538,386
Changes in Assumptions	575,910
Changes in Proportion and Differences between County's Contributions and Proportionate Share of Contributions	181,862
County's Contributions Subsequent to the Measurement Date	2,590,822
Total Deferred Outflows of Resources	\$20,697,730
 Deferred Inflows of Resources	
Changes in Proportion and Differences between County's Contributions and Proportionate Share of Contributions	412,803
Total Deferred Inflows of Resources	\$412,803

\$2,590,822 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. 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:	
2024	\$2,009,264
2025	3,499,357
2026	4,573,705
2027	7,611,779
	\$17,694,105

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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, 2022, 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, 2022.

	December 31, 2022
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation of 2.75 percent
<i>COLA or Ad Hoc COLA:</i>	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

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 2022, OPERS managed investments in three investment portfolios: the Defined Benefits portfolio, the Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains 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 was a loss of 12.1 percent for 2022.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 long-term expected 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	22.00 %	2.62 %
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other Investments	5.00	3.27
Total	100.00 %	

Discount Rate The discount rate used to measure the total pension liability was 6.9 percent. 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS – Continued

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 6.9 percent, 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Entity's Proportionate Share of the Net Pension Liability	\$81,661,163	\$54,514,673	\$31,933,667

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>.

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 11.09% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 2.91% 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 CO 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS – Continued

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 June 30, 2023, 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 2023 contribution rates were equal to the statutory maximum rates.

The County’s contractually required pension contributions to STRS were \$92,825 for 2023. 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, 2023, 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	0.00491741%
Prior Measurement Date	0.00520727%
Change in Proportionate Share	-0.00028986%
Proportionate Share of the Net Pension Liability	\$1,058,961
Pension Expense (Gain)	(\$832)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS – Continued

	STRS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$38,608
Changes of Assumptions	87,210
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	10,799
County Contributions Subsequent to the Measurement Date	46,840
Total Deferred Outflows of Resources	\$183,457
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$2,349
Net Difference between Projected and Actual Investment Earnings	3,174
Changes of Assumptions	65,646
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	109,277
Total Deferred Inflows of Resources	\$180,446

\$46,840 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	STRS
Fiscal Year Ending June 30:	
2024	(\$44,363)
2025	(75,023)
2026	93,209
2027	(17,652)
	(\$43,829)

Actuarial Assumptions - STRS

The total pension liabilities in the June 30, 2023 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	8.50% 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%

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021.

STRS Ohio's 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 Real Rate of Return**</u>
Domestic Equity	26.00%	6.60%
International Equity	22.00%	6.80%
Alternatives	19.00%	7.38%
Fixed Income	22.00%	1.75%
Real Estate	10.00%	5.75%
Liquidity Reserves	1.00%	1.00%
Total	100.00%	

*Target allocation percentages is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

** 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, 2023. 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, 2023. 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, 2023.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 10 - DEFINED BENEFIT RETIREMENT PLANS - Continued

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:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Entity's Proportionate Share of the Net Pension Liability	\$1,628,448	\$1,058,961	\$577,331

Assumption and Benefit Changes Since the Prior Measurement Date

The discount rate received 7.00% for June 30, 2023 valuation.

Demographic assumptions were changed based on the actuarial experience study for the period of July 1, 2015 through June 30, 2021.

NOTE 11 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability/(Asset)

The net OPEB liability/asset reported on the Statement of Net Position represents a liability/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 liability/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 liability/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 liability to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability/asset on the accrual basis of accounting. Any liability/asset 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.

Effective January 1, 2022, OPERS discounted the group plans currently offered to not-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via a Health Reimbursement Arrangement allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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' ACFR 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 Systems' 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 2022, 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 was 0 percent and for those in the Combined Plan it was 2 percent during calendar year 2023. The OPERS

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS - Continued

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 2023 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required OPEB contribution was \$0 for 2023.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
<i>Proportion of the Net OPEB Liability:</i>	
Current Measurement Date	0.178289%
Prior Measurement Date	0.181597%
Change in Proportionate Share	-0.003308%
Proportionate Share of the Net OPEB Liability/(Asset)	\$1,196,146
OPEB Expense (Gain)	(\$1,853,570)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Net Difference between Projected and Actual Investment Earnings	\$2,232,595
Changes of Assumptions	1,097,979
Changes in Proportion and Differences between Entity's Contributions and Proportionate Share of Contributions	\$31,168
Total Deferred Outflows of Resources	\$3,361,742
Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$280,407
Changes of Assumptions	90,346
Changes in Proportion and Differences between Entity's Contributions and Proportionate Share of Contributions	2,847
Total Deferred Inflows of Resources	\$373,600

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

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:	OPERS
2024	\$397,733
2025	815,684
2026	696,194
2027	1,078,531
	\$2,988,142

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. 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	2.75 percent
Projected Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation at 2.75 percent
<i>Single Discount Rate:</i>	
Current Measurement Date	5.22 percent
Prior Measurement Date	6.00 percent
Investment Rate of Return	6.00 percent
Prior Measurement Date	1.84 percent
Municipal Bond Rate	4.05 percent
Prior Measurement Date	5.5 percent initial, 3.5% ultimate in 2034
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2036

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

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

During 2022, 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 a loss of 15.6 percent for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board 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. The System’s primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Health Care portfolio’s target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.56 %
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other Investments	6.00	1.84
Total	100.00	

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS – *Continued*

Discount Rate

A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022, however, the single discount rate used at the beginning of the year was 6.00 percent. 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 4.05 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 2054. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2054. The duration of the projection period through which projected health care payments are fully funded.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 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 (4.22 percent) or one percentage-point higher (6.22 percent) than the current rate:

	1% Decrease	Current Discount	1% Increase
County's Proportionate Share of the Net OPEB Liability (Asset)	\$3,826,082	\$1,196,146	(\$1,105,392)

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

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

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$1,053,688	\$1,196,146	\$1,206,451

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS – *Continued*

Retiree health care valuations use a health care cost-trend assumption that charges over several years built into the assumption. The near-term rates reflect increases in the current cost of health care, the trend starting in 2023 is 5.50 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.

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. As of January 1, 2021, Medicare Part B premium reimbursements have been discontinued. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2023, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB 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 Asset:</i>	
Current Measurement Date	0.00491741%
Prior Measurement Date	0.00520727%
Change in Proportionate Share	-0.00028986%
Proportionate Share of the Net OPEB Asset	(\$95,637)
OPEB (Gain)	(\$3,232)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

	STRS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$149
Net Difference between Projected and Actual Investment Earnings	172
Changes in Assumptions	14,089
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	3,653
Total Deferred Outflows of Resources	\$18,063
 Deferred Inflows of Resources	
Differences between Expected and Actual Experience	\$14,589
Changes in Assumptions	63,102
Total Deferred Inflows of Resources	\$77,691

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 the measurement year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	STRS
Fiscal Year Ending June 30:	
2024	(\$25,960)
2025	(12,606)
2026	(4,635)
2027	(6,389)
2028	(5,835)
Thereafter	(4,203)
	(\$59,628)

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, actuarial valuation are presented below:

Projected salary increases	8.50 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	7.50%	4.14%
Medicare	(10.94%)	4.14%
Prescription Drug		
Pre-Medicare	(11.95%)	4.14%
Medicare	1.33%	4.14%

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

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using MP-2020.

Actuarial assumptions used in the June 30, 2023 valuation are based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2021.

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ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	<u>1.00</u>	1.00
Total	<u><u>100.00 %</u></u>	

* Target allocation percentages is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022

** 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, 2023. 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, 2023.

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, 2023, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 11 – DEFINED BENEFIT OPEB PLANS - *Continued*

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	(\$80,944)	(\$95,637)	(\$108,433)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	(\$109,026)	(\$95,637)	(\$79,509)

Assumption Changes Since the Prior Measurement Date

The discount rate remained unchanged at 7.00% for the June 30, 2023 valuation.

Benefit Term Changes Since the Prior Measurement Date

Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

NOTE 12 - RECEIVABLES

Receivables at December 31, 2023 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	\$371,234
Casino Tax Distribution	205,132
State Property Tax Reimbursements	161,118
Permissive Motor Vehicle Tax	6,421
Grants and Other	125,310
Total General Fund	869,215

Job and Family Services Fund:

State and Federal Funding	394,353
Total Job and Family Services Fund	394,353

Road (MVGT) Fund:

Motor Vehicle License Tax	716,805
Permissive Motor Vehicle Tax	266,339
Gasoline Tax	1,884,257
Other	168,534
Total Road (MVGT) Fund	3,035,935

Children Services Fund

State Property Tax Reimbursements	145,089
State Grants	493,908
Other	633,353
Total Children Services Fund	1,272,350

ACBDD (Beacon School Fund)

State Property Tax Reimbursements	388,031
Total ACBDD (Beacon School Fund)	388,031

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 12 – RECEIVABLES - Continued

Governmental Activities	
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	78,895
Other	4,476
Total Ambulance Service Fund	83,371
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursement	42,201
State/Federal Funding	1,023,354
Other	1,182,808
Total Nonmajor Governmental Funds	2,248,363
Total Intergovernmental Receivables	\$8,291,618

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, 2023, consisted of the following:

Fund	Amount	Interest Rate	Terms
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	2,483	0%	1.5 to 8 years
Total	\$ 240,310		

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 \$1,051,773. 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, 2023

NOTE 15 - CAPITAL ASSETS

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

<u>Governmental Activities</u>	
<i>General Government:</i>	
Legislative and Executive	\$ 445,630
Judicial	9,995
Public Safety	362,822
Public Works	3,359,939
Health	201,412
Human Services	581,850
Conservation and Recreation	<u>43,771</u>
Total Governmental Activities Depreciation Expense	<u>\$ 5,005,419</u>

A summary of the changes in governmental capital assets during 2023 were as follows:

	Balance January 1, 2023	Additions	Deletions	Balance December 31, 2023
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$2,618,946	\$0	(\$13,664)	\$2,605,282
Historical Objects	92,050	0	0	92,050
Construction in Progress	<u>3,806,701</u>	<u>4,889,209</u>	<u>0</u>	<u>8,695,910</u>
Total Nondepreciable Capital Assets	<u>6,517,697</u>	<u>4,889,209</u>	<u>(\$13,664)</u>	<u>11,393,242</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	2,544,655	0	0	2,544,655
Buildings	25,835,385	1,544,366	(416,459)	26,963,292
Furniture and Equipment	17,885,671	2,154,129	(616,537)	19,423,263
Infrastructure	<u>94,831,368</u>	<u>6,158,341</u>	<u>0</u>	<u>100,989,709</u>
Total Depreciable Capital Assets	<u>141,097,079</u>	<u>9,856,836</u>	<u>(1,032,996)</u>	<u>149,920,919</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(1,037,963)	(112,485)	0	(1,150,448)
Buildings	(12,799,405)	(783,558)	741	(13,582,222)
Furniture and Equipment	(9,032,745)	(1,175,503)	23,351	(10,184,897)
Infrastructure	<u>(53,867,648)</u>	<u>(2,933,873)</u>	<u>0</u>	<u>(56,801,521)</u>
Total Accumulated Depreciation	<u>(76,737,761)</u>	<u>(5,005,419)</u>	<u>24,092</u>	<u>(81,719,088)</u>
Total Depreciable Capital Assets	<u>64,359,318</u>	<u>4,851,417</u>	<u>(1,008,904)</u>	<u>68,201,831</u>
Governmental Activities Capital Assets, Net	<u><u>\$70,877,015</u></u>	<u><u>\$9,740,626</u></u>	<u><u>(\$1,022,568)</u></u>	<u><u>\$79,595,073</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 15 - CAPITAL ASSETS - Continued

The above assets include \$4,405,684 of Buildings and \$32,106 of Furniture and Equipment that were acquired through financed purchases.

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

	Balance January 1, 2023	Additions	Deletions	Balance December 31, 2023
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Plant and Facilities (Water and Sewer Lines)	16,001,810	0	0	16,001,810
Construction in Progress	15,569,324	9,486,408	0	25,055,732
Total Nondepreciable Capital Assets	<u>31,600,875</u>	<u>9,486,408</u>	<u>0</u>	<u>41,087,283</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	294,399	0	0	294,399
Furniture and Equipment	739,858	0	0	739,858
Total Depreciable Capital Assets	<u>5,570,617</u>	<u>0</u>	<u>0</u>	<u>5,570,617</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(5,208)	(453)	0	(5,661)
Plant and Facilities (Water and Sewer Lines)	(2,365,345)	(63,659)	0	(2,429,004)
Buildings	(132,145)	(6,511)	0	(138,656)
Furniture and Equipment	(461,174)	(26,836)	0	(488,010)
Total Accumulated Depreciation	<u>(2,963,872)</u>	<u>(97,459)</u>	<u>0</u>	<u>(3,061,331)</u>
Total Depreciable Capital Assets, Net	<u>2,606,745</u>	<u>(97,459)</u>	<u>0</u>	<u>2,509,286</u>
Business-Type Activities Capital Assets, Net	<u>\$34,207,620</u>	<u>\$9,388,949</u>	<u>\$0</u>	<u>\$43,596,569</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 16 – ASSET RETIREMENT OBLIGATION

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County Engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,883,000 associated with the County waste water treatment facilities was estimated by the County’s engineers. The remaining useful life of these facilities is calculated to be over 50 years.

The Governmental Accounting Standard Board’s (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The County has the following AROs:

Asset
WWTP Improvements
2012-16 Plains WWTP Improvements
Poston Industrial Park Addition

NOTE 17 - PROPERTY TAX REVENUE

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2023 tax levy was based follows:

	Assessed Values
Real Property	\$1,096,916,890
Public Utility Real Property	736,220
Public Utility Personal Property	245,413,570
Total	\$1,343,066,680

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 17 - PROPERTY TAX REVENUE - Continued

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

Purpose	Tax Levy Date (a)	Rate Levied for Current Year (c)			Final Collection Year
		Authorized Rate (b)	Residential/ Agricultural	Other	
317 Board 2008	2017	1.00	0.696446	0.749152	2028
317 Board 2012	2021	1.00	0.737271	0.829707	2032
Athens County Public Library	2019	1.20	1.115111	1.094014	2024
Beacon 2002	2017	1.80	1.498855	1.487349	2026
Beacon 2001	2001	1.80	1.018714	1.118101	Continuing
Beacon School 2005	2005	2.85	1.944826	1.946960	Continuing
Beacon School 2014	2014	1.50	1.249046	1.239458	Continuing
Children Services	2015	3.00	2.047185	2.049432	2025
Children Services	2019	2.50	2.323528	2.279195	2030
EMS Replacement	2019	1.00	0.879674	0.862838	2025
EMS Replacement	2018	0.50	0.416349	0.413153	2024
EMS Replacement	2021	1.00	0.832697	0.826305	2027
Health 2017	2016	0.30	0.263902	0.258851	2027
Health 2019	2018	0.30	0.278778	0.273503	2029
Health 2020	2019	0.40	0.371764	0.364671	2030
Senior Citizens	2021	0.75	0.425159	0.465875	2027
Senior Citizens	2019	0.25	0.208174	0.206576	2024
T.B. Hospital	2019	0.20	0.085748	0.102551	2025
		21.35	<u>16.393227</u>	<u>16.567691</u>	

- (a) The Tax Levy Date is the effective tax year that is used to calculate the tax reduction factors and effective rates.
- (b) Tax rates are expressed in terms of mills. One (1.00) mill of tax is equal to \$1 tax per \$1,000 of assessed property value.
- (c) Ohio law (HB 920 enacted in 1976) was passed to keep inflation from increasing voted taxes as property values appreciate. Tax millage is voted on by its residents and by passing individual tax levies they are agreeing to pay a certain amount of money for a specific purpose over a given period of time. When property values increase, a reduction factor and effective rate are applied to prevent the taxing district from generating additional revenue beyond what was approved. The reduction factor offsets inflationary values resulting from a reappraisal or triennial update of real property. To attain this, tax 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 17 - PROPERTY TAX REVENUE – Continued

In 2023, real property taxes were levied effective January 1, 2023, on assessed values as of January 1, 2022, the tax lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A sexennial reappraisal of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent sexennial reappraisal update was completed in 2023 and the revaluation was completed in 2020. Real estate taxes were due and payable by March 27, and August 7, 2023. Public Utility is separated into real property and personal property. Public Utility Real property includes land and improvements. Public Utility Personal includes all plant and equipment whether owned or leased by the utility under a sale-lease back agreement, and not classified as real property or intangible property. The percentage true value at which personal property (public utility) is listed for taxation varies according to the type of public utility. All public utilities also pay tax on real property, which is uniformly listed at 35% of true value in Ohio.

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, 2023. 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 2024 were recorded as 2023 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

NOTE 18 - SALES TAX REVENUE

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

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

On November 2, 1993 the voters of Athens County approved a 0.25% additional sales tax effective January 1, 1994. The voters of Athens County approved a 0.25% additional sales tax effective April 1, 2021 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 2023, these sales taxes generated a combined total of \$12,682,984 in tax revenue.

NOTE 19 - RISK MANAGEMENT

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 19 - RISK MANAGEMENT – Continued

Coverage	Amount
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 Layer I	4,000,000
Excess Liability Layer II	2,000,000
II. Privacy	
Privacy and Security Liability	250,000
Privacy Response Expenses	250,000
Claims Expenses, Regulatory Proceedings/Penalties	250,000
PCI-DSS Assessments	250,000
Electronic Equipment Data - No Excess	250,000
Cyber Extortion - No Excess	50,000
Excess Liability	750,000
III. Property	
Direct Physical Loss or Damage	Per Schedule on File
Schedule 1 and 2 Substance Cleanup	50,000
Collapse	Per Location Schedule
Equipment Breakdown, Flood or Earthquake	100,000,000
IV. Time Element	
Gross Earnings/Extra Expense	2,500,000
Contingent Business Interruption	100,000
V. Crime	1,000,000
Amendments:	
Uninsured/Underinsured Motorists	250,000
Foster Parents	7,000,000
Underground Sewer Lines	10,000,000
Underground Water Lines	4,000,000
Crime Exclusion	See amendment
Law Enforcement and Therapy Canines	50,000
Excess Layer II Exclusions	See amendment
Unmanned Aircraft General Liability & Law Enforcement	See amendment
<i>Property Coverage:</i>	
Real and Personal Property	Per Renewal Schedule
Flood	125,000,000
Earthquake	125,000,000
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
Fine Arts	1,000,000
Law Enforcement and Therapy Canines	If Covered by Amendment

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 19 - RISK MANAGEMENT – Continued

Coverage	Amount
Mobile Medical Equipment	250,000
Pollutant Cleanup/Removal	50,000
Property in Transit	100,000
Schedule 1 and 2 Substance Cleanup	50,000
Service Interruptions	2,500,000
Traffic Signals	If Covered by Amendment
Underground Fiber Optic Lines	If Covered by Amendment
Underground Water and Sewer Lines	If Covered by Amendment
Valuable Papers	2,500,000
<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
Contingent Business Interruption	100,000
 <i>Crime:</i>	
Employee Dishonesty/Faithful Performance	1,000,000
Individual Public Official Bond Excess	250,000
Claims Expense	1,000
Loss of Money and Securities (Inside and Outside)	1,000,000
Money Orders and Counterfeit Paper Currency	1,000,000
Depositor's Forgery	1,000,000
Fund Transfer Fraud	500,000
Computer Fraud	500,000
Social Engineering Fraud	1,000,000
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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 19 - RISK MANAGEMENT – Continued

The County covers all its employees under the Ohio Bureau of Worker's Compensation. The County is insured through CEBCO. VSP is vision self-insurance for all county employees other than those identified below, and Guardian dental is a self-insurance plan for all county employees other than those identified below. Board of DD is insured through the Jefferson Health plan, which is a plan similar to CEBCO, but JHP does not pay claims on behalf of the BDD. The employees of the Department of Job & Family Services (including CSEA) are insured through Medical Mutual, which is a fully funded 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.

In 2023, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the related fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$100,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims \$771,900 have been accrued as a liability based on estimate by a third-party administrator.

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

NOTE 20 - CONTINGENCIES

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

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

NOTE 21 - ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
Ambulance Service	\$98,774
Nonmajor Capital Projects Fund:	
Athens City-County Health Ren.	297,957

The deficit in the Ambulance Service Fund and the Athens City-County Health Renovations fund is due to interfund payables. These deficits will be eliminated through the repayment of advances for manuscript debt.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the Athens County Port Authority and Athens County Land Reutilization Corporation, Inc. notes to financial statements for the year ended December 31, 2023:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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 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.

INVENTORY

Inventories are stated at the lower of cost or market. Cost is determined using the FIFO (First In First Out) method.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

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

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

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. Athens County Port Authority

At year end, the Athens County Port Authority's bank balances were \$99,617 in a checking account at Hocking Valley Bank and \$40,373 in a checking account at Peoples 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, 2023 the Port Authority had no investments.

b. Athens County Land Reutilization Corporation

At December 31, 2023, \$250,000 of the Athens County Land Reutilization Corporation's bank balance of \$598,761 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 fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

The Corporation's financial institution is in the process of joining OPCS; however, at December 31, 2023, 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 fair 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. The Athens County Land Reutilization Corporation Inc. and Athens County Port Authority has 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, 2023 was \$69,468 for Athens County Port Authority and \$739 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:

	Balance January 1, 2023	Additions	Deletions	Balance December 31, 2023
Athens Co. Port Authority:				
Nondepreciable Capital Assets:				
Land	\$322,940	\$0	\$0	\$322,940
Construction in Progress	797,000	1,487,251	0	2,284,251
Total Nondepreciable Capital Assets	<u>1,119,940</u>	<u>1,487,251</u>	<u>0</u>	<u>2,607,191</u>
Depreciable Capital Assets:				
Buildings	2,231,137	0	0	2,231,137
Office Equipment	211	0	0	211
Total Depreciable Capital Assets	<u>2,231,348</u>	<u>0</u>	<u>0</u>	<u>2,231,348</u>
Accumulated Depreciation:				
Buildings	(947,786)	(69,468)	0	(1,017,254)
Office Equipment	(211)	0	0	(211)
Total Accumulated Depreciation	<u>(947,997)</u>	<u>(69,468)</u>	<u>0</u>	<u>(1,017,465)</u>
Depreciable Capital Assets, Net	<u>1,283,351</u>	<u>(69,468)</u>	<u>0</u>	<u>1,213,883</u>
Athens County Port Authority				
Capital Assets, Net	<u>\$2,403,291</u>	<u>\$1,417,783</u>	<u>\$0</u>	<u>\$3,821,074</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

	Balance at December 31, 2022	Additions	Deletions	Balance at December 31, 2023
Athens Co. Land Reutilization Corporation Inc.				
<i>Depreciable Capital Assets:</i>				
Furniture and Equipment	\$2,181	\$0	\$0	\$2,181
Vehicle	2,600	0	0	2,600
Total Depreciable Capital Assets	4,781	0	0	4,781
<i>Accumulated Depreciation:</i>				
Furniture and Equipment	(1,199)	(219)	0	(1,418)
Vehicle	(780)	(520)	0	(1,300)
Total Accumulated Depreciation	(1,979)	(739)	0	(2,718)
Total Depreciable Capital Assets	2,802	(739)	0	2,063
Athens County Land Reutilization Corporation Capital Assets, Net	\$2,802	(\$739)	\$0	\$2,063

6. LOANS RECEIVABLE

The Port Authority made two interest-free sixty-month loans to Global Cooling, Inc. as detailed below:

Purpose	Balance January 1, 2023	Additions	Deletions	Balance December 31, 2023
Athens Co. Port Authority:				
<i>Loan Receivable</i>				
Global Cooling-HVAC Improvement	\$12,188	\$0	(\$9,141)	\$3,047
Global Cooling-Apron Improvement	11,900	0	(\$7,516)	4,384
Total Loans Receivable	\$24,088	\$0	(\$16,657)	\$7,431

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 22- COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

The annual requirements to amortize the loans receivable outstanding as of December 31, 2023 are as follows:

Year	HVAC Loan	Apron Loan	Total
2024	<u>\$3,047</u>	<u>\$4,384</u>	<u>\$7,431</u>
	<u>\$3,047</u>	<u>\$4,384</u>	<u>\$7,431</u>

7. 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 have been paid as of December 31, 2022 and are shown as construction in progress. The first draw from the grant was received on May 7, 2021 in the amount of \$482,000. The second draw in the amount of \$315,000 was received February 5, 2022. The third draw on the grant in the amount of \$388,360 was received on November 20, 2023. Grant money remaining to be drawn from the grant as of December 31, 2023 is \$1,706,640. All grant monies used for construction costs are included in the Construction in Progress account total of \$2,284,251 as of December 31, 2023.

The Port Authority was awarded a grant from the Ohio Department of Development Brownfield Remediation Program in the amount of \$1,423,771 for cleanup or destruction of commercial, industrial, and institutional sites that are abandoned, idled, or underutilized due to a known or potential release of hazardous substances or petroleum. As of December 31, 2023, the Port Authority has used \$1,038,530 of these grant funds to clean up the following projects:

Chauncey School, Chauncey, Ohio	\$218,359
Chauncey acreage	11,177
Trimble School, Trimble, Ohio	265,969
Washington Rd, Albany, Ohio	145,803
83 Columbus Rd, Athens, Ohio	51,450
63 S Court St, Athens, Ohio	345,771
	<u>\$1,038,529</u>

Grant funds remaining to be drawn from the grant as of December 31, 2023 is \$379,716.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 22- COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

8. LEASES

The Port Authority has a lease to Global Cooling, Inc. of property located at 6000 Poston Road of an approximate 50,000 square foot commercial building with parking area is in the seventh year of a ten-year lease beginning April 1, 2011 and ending March 31, 2021. On May 30, 2020, a lease extension agreement was signed extending the lease an additional seven years to March 31, 2028. Lease payments received in 2023 were \$297,000.

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

Term	Monthly Amount	Year	Annual Amount
01/01/24-03/21/24	25,000	2024	309,000
04/01/24-12/31/24	26,000		
01/01/25-03/21/25	26,000	2025	321,000
04/01/25-12/31/25	27,000		
01/01/26-03/21/26	27,000	2026	333,000
04/01/26-12/31/26	28,000		
01/01/27-03/21/27	28,000	2027	345,000
04/01/27-12/31/27	29,000		
01/01/28-03/21/28	29,000	2028	87,000

9. RISK MANAGEMENT

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 2023, the Corporation did not have liability or other insurance coverage.

10. CONDUIT DEBT

Pursuant to State statute, the Authority has issued revenue bonds, to provide financial assistance to private sector entities for new construction or improvements. The Authority, the State, nor any political subdivision thereof is obligated in any manner for repayment of the debt. Accordingly, the debt is not reported as liabilities in the accompanying financial statements.

During 2021, the Authority obtained Taxable Mortgage Revenue Bonds (Kershaw Greene Phase I Project). These bonds were issued for acquiring, constructing and otherwise improving the Project Facilities in accordance with the Plans and Specifications. As of December 31, 2023, the principal amount payable was paid off. The original amounts issued totaled \$6,060,000.

During 2021, the Authority obtained Taxable Mortgage Revenue Bonds (Tyler Park Apartments Project). These bonds were issued for acquiring, constructing and otherwise improving the Project Facilities in accordance with the Plans and Specifications. As of December 31, 2023, the principal amount payable was \$2,941,197. The original amounts issued totaled \$6,400,000.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 22- COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

During 2022, the Authority obtained Taxable Mortgage Revenue Bonds (Kershaw Greene III Apartments Project). These bonds were issued for acquiring, constructing and otherwise improving the Project Facilities in accordance with the Plans and Specifications. As of December 31, 2023, the principal amount payable was \$3,808,890, (there were withdraw requests of \$3,692,206 during 2023). The original amounts issued totaled \$8,000,000.

During 2022, the Authority obtained Taxable Mortgage Revenue Bonds (Kershaw Greene IV Apartments Project). These bonds were issued for acquiring, constructing and otherwise improving the Project Facilities in accordance with the Plans and Specifications. As of December 31, 2023, the principal amount payable was \$2,100,769, (there were withdraw requests of \$1,922,948 during 2023). The original amounts issued totaled \$4,700,000.

NOTE 23 - CONTRACT COMMITMENTS

As of December 31, 2023, the County had contractual purchase commitments for 27 projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/23	Amounts Remaining On Contracts
Air Childcare Training	Job & Family Services	15,000	330	14,670
Athens County Children Serv. NET	Job & Family Services	34,838	4,238	30,600
AT Hoy	Job & Family Services	477,600	49,166	428,434
Athens Farmers Market	Job & Family Services	24,284	18,217	6,067
Baum Law Offices	Job & Family Services	80,051	1,340	78,711
BSN Sports	Job & Family Services	145,000	119,749	25,251
Career Coach	Job & Family Services	608,120	274,488	333,632
Fishel Downey Albrech & Riepenhoff, LLP	Job & Family Services	120,000	76,733	43,267
Green Cab	Job & Family Services	518,323	167,805	350,518
Green Cab Ambulette	Job & Family Services	245,053	73,215	171,838
HAPCAP - CCMEP	Job & Family Services	916,250	560,326	355,924
HAPCAP - On Demand	Job & Family Services	105,118	6,212	98,906
HAPCAP	Job & Family Services	100,000	66,426	33,574
Hopewell Health	Job & Family Services	343,463	92,414	251,049
Athens County Juvenile	Job & Family Services	11,000	4,955	6,045
Project Rise	Job & Family Services	178,000	67,916	110,084
Serenity Grove	Job & Family Services	50,000	27,276	22,724
Tri-County Career Center-Lab Kits & Fees	Job & Family Services	10,000	1,071	8,929
Athens County Clerk of Courts	Child Support Enforcement	160,423	96,016	64,407
Athens County Domestic-IV-D	Child Support Enforcement	259,820	227,770	32,050
Athens County Juvenile IV-D	Child Support Enforcement	112,910	106,433	6,477
Athens County Prosecutor IV-D	Child Support Enforcement	115,335	29,702	85,633
Athens County Sheriff IV-D	Child Support Enforcement	1,247,624	815,324	432,300
Athens County Sheriff Constable	Child Support Enforcement	166,342	33,971	132,371
Alan Stone	Engineer	1,044,000	85,000	959,000
Shelly and Sands, Inc.	Engineer	3,061,849	2,661,198	400,651
FreedonLinx-Fiber & WiFi	Children Services	56,999	43,339	13,660
		<u>\$ 10,207,402</u>	<u>\$ 5,710,630</u>	<u>\$ 4,496,772</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 24 - FUND BALANCES

As of December 31, 2023 Fund Balances are composed of the following:

	General	Job and Family Services	Road (MVG T)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<i>Nonspendable:</i>									
Prepaid Items	\$391,677	\$27,814	\$11,642	\$73,473	\$61,224	\$81,860	\$0	\$324,190	\$971,880
Materials & Supplies Inventory	24,610	11,894	395,391	820	0	260,576	0	0	693,291
Unclaimed Monies	196,848	0	0	0	0	0	0	0	196,848
Total Nonspendable	613,135	39,708	407,033	74,293	61,224	342,436	0	324,190	1,862,019
<i>Restricted:</i>									
Job and Family Services	0	246,433	0	0	0	0	0	0	246,433
Children Services	0	0	0	5,267,791	0	0	0	0	5,267,791
ACBDD (Beacon School)	0	0	0	0	5,921,105	0	0	0	5,921,105
Road (MVG T)	0	0	2,552,331	0	0	0	0	0	2,552,331
Legislative and Executive	0	0	0	0	0	0	0	1720628	1,720,628
Judicial	0	0	0	0	0	0	0	411364	411,364
Public Safety	0	0	0	0	0	0	0	11081147	11,081,147
Public Works	0	0	0	0	0	0	0	46862	46,862
Health	0	0	0	0	0	0	0	1545231	1,545,231
Human Services	0	0	0	0	0	0	0	1126645	1,126,645
Economic Development	0	0	0	0	0	0	0	316370	316,370
Capital Projects	0	0	0	0	0	0	0	4160774	4,160,774
Debt Service	0	0	0	0	0	0	0	8970	8,970
Total Restricted	0	246,433	2,552,331	5,267,791	5,921,105	0	0	20,417,991	34,405,651
<i>Committed:</i>									
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	24,847	24,847
Public Works	0	0	0	0	0	0	0	25,824	25,824
Capital Projects	0	0	0	0	0	0	0	236,578	236,578
Total Committed	0	0	0	0	3,913,718	0	0	287,249	4,200,967
<i>Assigned:</i>									
Future Appropriations	3,696,634		0	0	0	0	0	0	3,696,634
American Rescue Plan	0	0	0	0	0	0	28,224	0	28,224
Capital Outlay	0	0	0	0	0	0	0	2,922,495	2,922,495
	3,696,634	0	0	0	0	0	28,224	2,922,495	6,647,353
Unassigned	4,773,084	0	0	0	0	(441,210)	0	(297,957)	4,033,917
Total Fund Balances (Deficits)	\$9,082,853	\$286,141	\$2,959,364	\$5,342,084	\$9,896,047	(\$98,774)	\$28,224	\$23,653,968	\$51,149,907

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 25 – SUBSEQUENT EVENTS

On February 27, 2024 the Board of County Commissioners approved a Tax Anticipation Note in the amount of \$500,000 for Athens County Emergency Medical Services to assist with expenditures until tax collection was complete.

On March 14, 2024, the Board of County Commissioners passed a resolution authorizing the issuance of \$13,000,000 in bonds for Athens County Children Services. These bonds will be used for acquiring, constructing, renovating, and improving real property and buildings. The funding will also include the cost of paving, furniture, equipment and furnishings, landscaping, and other site improvements, as well as the demolition of existing buildings, and all other necessary appurtenances related to the project.

NOTE 26 – TAX ABATEMENTS

A tax abatement is defined as a reduction in tax revenues that results from an agreement between one of more governments and an individual or entity in which (a) one of more governments promise to forego tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the County of the citizens of the County. The County has entered into such agreements. A description of the County's abatement programs where the County has promised to forego taxes follows:

Enterprise Zone Program

The Ohio Enterprise Zone Program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investment. The Enterprise Zone Program can provide tax exemptions for a portion of the value of new real property investment when the investment is made in conjunction with a project that includes job creation. Existing land values and existing building values are not eligible. The zone's geographic area is identified by the local communities involved in the creation of the zone. Once a zone is defined, the local legislative authority participating in the creation must petition the Director of ODSA. The Director must then certify the area for it to become an active Enterprise Zone. Local communities may offer tax incentives for non-retail projects that are establishing or expanding operations in the State of Ohio. Tax incentives are negotiated at the local level, and an enterprise zone agreement must be in place before the project begins.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

NOTE 26 – TAX ABATEMENTS– Continued

Business located in an Enterprise Zone may negotiate exemptions on new property tax from investment for up to seventy-five percent (75%) for 10 years. For commercial projects, job retention and/or creation is also required. Taxes are abated as the increase in assessed value resulting from the investment is not included (or included at a lesser amount) in the assessed value used for property tax computation for the taxpayer. Agreements must be in place before the project begins. Pursuant to the terms of such agreements, if the actual number of employee positions created or retained by the business in any three-year period during which the agreement is in effect is not equal to or greater than 75 percent of the number of employee positions estimated to be created or retained under the agreement, the business shall repay the amount of taxes on property that would have been payable had the property not been exempted. In addition, the County may terminate or modify the exemptions from taxation granted under the agreement if the terms of the agreement are not met.

A summary of the taxes foregone on the County's abatement programs for the year ended December 31, 2023 as follows:

RXQ Tax Forgone:	\$	4,815
StewMac Tax Forgone:	\$	20,072

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Required Supplementary Information

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

	2023	2022	2021	2020
<i>Pension</i>				
County's Proportion of the Net Pension Liability	0.184545%	0.187857%	0.182327%	0.178149%
County's Proportionate Share of the Net Pension Liability	\$54,514,673	\$16,344,320	\$26,998,660	\$35,212,360
County Covered Payroll	\$15,800,233	\$15,604,869	\$15,435,257	\$19,497,830
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	345.02%	104.74%	174.92%	180.60%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%
<i>OPEB (1)</i>				
County's Proportion of the Net OPEB Liability/Asset	0.178289%	0.181597%	0.176339%	0.172954%
County's Proportionate Share of the Net OPEB Asset	\$0	\$5,687,896	\$3,141,620	\$0
County's Proportionate Share of the Net OPEB Liability	\$1,196,146	\$0	\$0	\$23,889,440
County Covered Payroll	\$15,800,233	\$15,604,869	\$15,435,257	\$19,497,830
County's Proportionate Share of the Net OPEB Liability/Asset as a Percentage of its Covered-Employee Payroll	7.57%	(36.45%)	(20.35%)	122.52%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%	47.80%

(1) 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.

2019	2018	2017	2016	2015	2014
0.184435%	0.182540%	0.179130%	0.172932%	0.170048%	0.170048%
\$50,513,008	\$28,636,987	\$40,677,376	\$29,954,002	\$20,509,689	\$20,046,444
\$22,447,496	\$24,046,568	\$24,328,907	\$21,734,734	\$24,230,551	\$21,782,665
225.03%	119.09%	167.20%	137.82%	84.64%	92.03%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
0.179922%	0.178110%	0.17321279%	N/A	N/A	N/A
\$0	\$0	\$0	N/A	N/A	N/A
\$23,457,583	\$19,340,985	\$17,495,080	N/A	N/A	N/A
\$22,447,496	\$24,046,568	\$24,328,907	N/A	N/A	N/A
104.50%	80.43%	71.91%	N/A	N/A	N/A
46.33%	54.14%	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 Ten Years

	2023	2022	2021	2020
<i>Pension</i>				
County's Proportion of the Net Pension Liability	0.00491741%	0.00520727%	0.00581837%	0.00573216%
County's Proportionate Share of the Net Pension Liability	\$1,058,961	\$1,157,582	\$743,930	\$1,386,979
County Covered Payroll	\$670,600	\$698,136	\$713,600	\$671,779
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	157.91%	165.81%	104.25%	206.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.88%	87.80%	75.50%
<i>OPEB</i>				
County's Proportion of the Net OPEB Liability/Asset	0.00491741%	0.00520727%	0.00581837%	0.00573216%
County's Proportionate Share of the Net OPEB Asset	\$95,637	\$134,834	\$122,675	\$100,743
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$0	\$0
County Covered Payroll	\$670,600	\$698,136	\$713,600	\$671,779
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered-Employee Payroll	(14.26%)	(19.31%)	(17.19%)	(15.00%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/Asset	168.50%	230.73%	174.73%	182.13%

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.

2019	2018	2017	2016	2015	2014
0.00561171%	0.00571780%	0.00542872%	0.00526602%	0.00522839%	0.00531034%
\$1,240,996	\$1,257,216	\$1,289,604	\$1,762,696	\$1,444,974	\$1,291,658
\$646,436	\$642,257	\$596,357	\$502,107	\$495,246	\$518,062
191.98%	195.75%	216.25%	351.06%	291.77%	249.32%
77.40%	77.30%	75.30%	66.80%	72.09%	74.71%
0.00561171%	0.00571780%	0.00542872%	N/A	N/A	N/A
\$92,943	\$91,879	\$0	N/A	N/A	N/A
\$0	\$0	\$211,809	N/A	N/A	N/A
\$646,436	\$642,257	\$596,357	N/A	N/A	N/A
(14.38%)	(14.30%)	35.52%	N/A	N/A	N/A
174.74%	176.00%	47.11%	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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>OPERS - All Others</i>				
Contractually Required Contribution	\$2,078,935	\$2,147,687	\$1,884,927	\$1,887,120
Contributions in Relation to the Contractually Required Contribution	<u>(2,078,935)</u>	<u>(2,147,687)</u>	<u>(1,884,927)</u>	<u>(1,887,120)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$14,849,536	\$15,340,621	\$13,463,764	\$13,479,428
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i>OPERS - Law Enforcement</i>				
Contractually Required Contribution	\$511,887	\$459,612	\$387,540	\$354,005
Contributions in Relation to the Contractually Required Contribution	<u>(511,887)</u>	<u>(459,612)</u>	<u>(387,540)</u>	<u>(354,005)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$2,828,105	\$2,539,293	\$2,141,105	\$1,955,829
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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$2,473,654	\$2,873,854	\$2,880,382	\$2,684,687	\$2,419,543	\$2,708,276
<u>(2,473,654)</u>	<u>(2,873,854)</u>	<u>(2,880,382)</u>	<u>(2,684,687)</u>	<u>(2,419,543)</u>	<u>(2,708,276)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$17,668,957	\$20,527,529	\$22,156,785	\$22,372,392	\$20,162,858	\$22,568,967
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%
\$331,026	\$347,514	\$323,153	\$314,999	\$253,072	\$267,515
<u>(331,026)</u>	<u>(347,514)</u>	<u>(323,153)</u>	<u>(314,999)</u>	<u>(253,072)</u>	<u>(267,515)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,828,873	\$1,919,967	\$1,889,784	\$1,956,516	\$1,571,876	\$1,661,584
18.10%	18.10%	17.10%	16.10%	16.10%	16.10%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>OPERS</u>				
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	\$17,677,641	\$17,879,914	\$15,604,869	\$15,435,257
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.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$0	\$0	\$221,568	\$447,448
<u>0</u>	<u>0</u>	<u>(221,568)</u>	<u>(447,448)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$19,497,830	\$22,447,496	\$22,156,785	\$22,372,392
0.00%	0.00%	1.00%	2.00%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<i>Pension</i>				
Contractually Required Contribution	\$92,825	\$93,884	\$97,739	\$99,904
Contributions in Relation to the Contractually Required Contribution	<u>(92,825)</u>	<u>(93,884)</u>	<u>(97,739)</u>	<u>(99,904)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$663,036	\$670,600	\$698,136	\$713,600
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i>OPEB</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	\$663,036	\$670,600	\$698,136	\$713,600
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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$94,049	\$90,501	\$89,916	\$83,490	\$70,295	\$64,382
<u>(94,049)</u>	<u>(90,501)</u>	<u>(89,916)</u>	<u>(83,490)</u>	<u>(70,295)</u>	<u>(64,382)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$671,779	\$646,436	\$642,257	\$596,357	\$502,107	\$495,246
14.00%	14.00%	14.00%	14.00%	14.00%	13.00%
\$0	\$0	\$0	\$0	N/A	N/A
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	N/A
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A	N/A
\$671,779	\$646,436	\$642,257	\$596,357	N/A	N/A
0.00%	0.00%	0.00%	0.00%	N/A	N/A

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2023

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2023 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	<u>2022</u>	<u>2019</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	2.75 to 10.75 percent including wage inflation	2.75 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follow:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported beginning in 2017 use 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-

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2023

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.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2023 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2023	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	8.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent effective July 1, 2023	0.0 percent effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for member retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.
Investment rate of return:			
2021 through 2023			7.00 percent, net of investment expenses, including inflation
2017 through 2020			7.45 percent, net of investment expenses, including inflation
2016 and prior			7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2023

Beginning in 2017, post-retirement mortality rates for healthy retirees 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. Post-retirement disabled 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. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2023	5.22 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2023	5.5 percent, initial
	3.5 percent, ultimate in 2036
2022	5.5 percent, initial
	3.5 percent, ultimate in 2034
2021	8.5 percent, initial
	3.5 percent, ultimate in 2035
2020	10.5 percent, initial
	3.5 percent, ultimate in 2030
2019	10.0 percent, initial
	3.5 percent, ultimate in 2029
2018	7.5 percent, initial
	3.5 percent, ultimate in 2028

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2023

Changes in Benefit Term – STRS Pension

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

For measurement year 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2023

increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

Combining Statements and Individual Fund Schedules

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ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

Senior Citizens Levy

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

Bikeway Maintenance

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

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

CD Revolving Loan

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

HSTS Grant

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

Litter Control

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

Health Ohio Grant

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

State License Spay & Neuter

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

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 2023.

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 2023.

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.

OneOhio Opioid Settlement

To account for revenue received from the Office of the Ohio Attorney General as an allocation of the settlement funds won in opioid lawsuits and distributed to local governments throughout the State to address their recovery efforts from the opioid epidemic.

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.

Board of Elections Grant

To account for funding based on registered voters in the County to help cover expenses associated with preparing for and conducting the 2022 primary election.

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.

LETJ 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.

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 be used for the purchase and maintenance of electronic monitoring bracelets for Alzheimer's patients.

ATHENS COUNTY, OHIO

Canine Donations

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

DUI Grant

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

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.

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.

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.

Technology Grant 2022

To account for Grant funding used by the County to maintain their courtview system.

Advance GAL

To account for revenue from a state grant to be used for the Advanced Guardian Ad Litem Program to provide additional funds for child custody training programs for the court system.

Indigent Guardianship

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

Marriage License

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

Probate/Juvenile Computerization

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

Probate/Juvenile Computer Legal Research

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

Probate Court Projects

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

Juvenile Drivers Interlock & Alcohol Monitoring

To account for monies collected under Section 4511.191 of the Ohio Revised Code. Expenditures are used for County juvenile indigent drivers interlock and alcohol monitoring and shall be used only to pay the costs of an immobilizing or disabling device, used by an offender or juvenile offender who is ordered to use the device by a County Juvenile Court.

Juvenile Tobacco Intervention

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

Indigent Drivers Alcohol Treatment

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

Probate Court Mental Illness

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

Juvenile Court Projects

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

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.

Law Library Resources

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

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.

HAPCAP Grants

To account for monies received mostly from grants to be used for low income families in southeast Ohio.

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.

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

American Relief Plan Act (ARPA) Responder Grant

To account for grant funding received from Ohio Emergency Management Agency for 911 and EMS.

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 .50% sales tax. These revenues will be used to establish and maintain a 911 Emergency System and to establish a Community Improvement Board Fund.

911 Government Assistance

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

T.B. Hospital

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

Emergency Relief and Cleanup

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

Funds Reported Separately for Budgetary Purposes

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

Recorder Equipment

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

Title Administration

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

Unclaimed Money

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

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

Beacon Reserve Balance

To account for ACBDD funds reserved for future expenditures.

Nonmajor Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

EMA Truck Bond Retirement

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

JFS Building Bond

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

Engineer Equipment Bond Retirement

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

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

Nonmajor Capital Projects Funds

County Home Improvement

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

Dog Shelter Construction

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

Athens City-County Health Renovation

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

Capital Projects

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

911 Bond Capital Projects

To account for revenue from the 911/EMA Building Bond and used for the construction of a new building.

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.

Children Services Capital Projects

To account for money set aside as a hold for the anticipation of their new bond in 2024 for their new building.

Athens High School Bike Path Connector

To account for the Grant award; ODNR, Clean Ohio Trails Fund, to connect .79 miles of asphalt paved bikeway from Athens County High School to the unincorporated area of The Plains.

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 2023.

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, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$15,325,832	\$8,970	\$10,469,737	\$25,804,539
Cash and Cash Equivalents in Segregated Accounts	177,625	0	0	177,625
<i>Receivables:</i>				
Property Taxes	995,000	0	0	995,000
Sales Tax	715,924	0	0	715,924
Accounts	2,813	0	0	2,813
Loans, net	240,310	0	0	240,310
Interfund	40,000	0	0	40,000
Intergovernmental	2,174,174	0	74,189	2,248,363
Prepaid Items	289,226	0	34,964	324,190
<i>Total Assets</i>	<u>\$19,960,904</u>	<u>\$8,970</u>	<u>\$10,578,890</u>	<u>\$30,548,764</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts Payable	\$251,469	\$0	\$0	\$251,469
Contracts Payable	275,213	0	2,079,817	2,355,030
Accrued Wages and Benefits	123,523	0	0	123,523
Matured Compensated Absences	2,735	0	0	2,735
Interfund Payable	410,302	0	1,442,583	1,852,885
Intergovernmental Payable	59,250	0	0	59,250
<i>Total Liabilities</i>	<u>1,122,492</u>	<u>0</u>	<u>3,522,400</u>	<u>4,644,892</u>
Deferred Inflows of Resources	<u>2,249,904</u>	<u>0</u>	<u>0</u>	<u>2,249,904</u>
Fund Balances				
Nonspendable	289,226	0	34,964	324,190
Restricted	16,247,735	8,970	4,161,286	20,417,991
Committed	50,671	0	236,578	287,249
Assigned	876	0	2,921,619	2,922,495
Unassigned (Deficit)	0	0	(297,957)	(297,957)
<i>Total Fund Balances (Deficits)</i>	<u>16,588,508</u>	<u>8,970</u>	<u>7,056,490</u>	<u>23,653,968</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$19,960,904</u>	<u>\$8,970</u>	<u>\$10,578,890</u>	<u>\$30,548,764</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,022,788	\$0	\$0	\$1,022,788
Sales Taxes	4,224,408	0	0	4,224,408
Intergovernmental	11,654,438	0	0	11,654,438
Charges for Services	1,751,135	0	60,000	1,811,135
Licenses and Permits	200,874	0	0	200,874
Fines and Forfeitures	291,442	0	0	291,442
Interest	9,200	67	0	9,267
Other Revenues	591,621	0	140,624	732,245
<i>Total Revenues</i>	<u>19,745,906</u>	<u>67</u>	<u>200,624</u>	<u>19,946,597</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,212,433	323	0	1,212,756
Judicial	433,497	0	0	433,497
Public Safety	4,129,612	0	0	4,129,612
Public Works	3,578,760	0	20,517	3,599,277
Health	602,864	0	0	602,864
Human Services	7,012,542	0	0	7,012,542
Capital Outlay	0	0	6,043,927	6,043,927
<i>Debt Service:</i>				
Principal Retirement	0	436,609	0	436,609
Interest and Fiscal Charges	0	66,774	16,251	83,025
Bond Issuance Costs	0	0	91,664	91,664
<i>Total Expenditures</i>	<u>16,969,708</u>	<u>503,706</u>	<u>6,172,359</u>	<u>23,645,773</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,776,198</u>	<u>(503,639)</u>	<u>(5,971,735)</u>	<u>(3,699,176)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	9,092,000	9,092,000
Transfers In	604,689	503,706	2,794,016	3,902,411
Transfers Out	(111,653)	0	0	(111,653)
<i>Total Other Financing Sources (Uses)</i>	<u>493,036</u>	<u>503,706</u>	<u>11,886,016</u>	<u>12,882,758</u>
<i>Net Change in Fund Balances</i>	3,269,234	67	5,914,281	9,183,582
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>13,319,274</u>	<u>8,903</u>	<u>1,142,209</u>	<u>14,470,386</u>
<i>Fund Balances at End of Year</i>	<u>\$16,588,508</u>	<u>\$8,970</u>	<u>\$7,056,490</u>	<u>\$23,653,968</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
Assets					
Cash and Cash Equivalents	\$119,057	\$108	\$407,185	\$4,569	\$20,278
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	860,000	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans, net	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	37,168	0	0
Prepaid Items	832	0	0	0	0
<i>Total Assets</i>	<u>\$119,889</u>	<u>\$108</u>	<u>\$1,304,353</u>	<u>\$4,569</u>	<u>\$20,278</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$552	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	5,466	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	1,530	0	0	0	0
<i>Total Liabilities</i>	<u>7,548</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>897,168</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	832	0	0	0	0
Restricted	111,509	108	407,185	0	0
Committed	0	0	0	4,569	20,278
Assigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>112,341</u>	<u>108</u>	<u>407,185</u>	<u>4,569</u>	<u>20,278</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$119,889</u>	<u>\$108</u>	<u>\$1,304,353</u>	<u>\$4,569</u>	<u>\$20,278</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Carbon Fee	OneOhio Opioid Settlement
\$2,952	\$52,351	\$1,697	\$16,850	\$13,596	\$0	\$0	\$3,240	\$220,039
0	0	0	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	8,888	2,483	0	0
0	0	0	0	0	0	0	0	0
0	28,861	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$231,891</u>	<u>\$81,212</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$3,240</u>	<u>\$220,039</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	46,686	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	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>0</u>	<u>46,686</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>
0	0	0	0	0	0	0	0	0
231,891	34,526	1,697	16,850	13,596	8,888	2,483	3,240	220,039
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>231,891</u>	<u>34,526</u>	<u>1,697</u>	<u>16,850</u>	<u>13,596</u>	<u>8,888</u>	<u>2,483</u>	<u>3,240</u>	<u>220,039</u>
<u>\$231,891</u>	<u>\$81,212</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$3,240</u>	<u>\$220,039</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Real Estate Assessment	GIS	Remote Ballot Marking Grant	Election Security Grant	Board of Elections Grant
Assets					
Cash and Cash Equivalents	\$1,439,419	\$30,481	\$7,559	\$0	\$0
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, net	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Prepaid Items	236,760	5,953	0	0	0
<i>Total Assets</i>	<u>\$1,676,179</u>	<u>\$36,434</u>	<u>\$7,559</u>	<u>\$0</u>	<u>\$0</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	11,761	1,569	0	0	0
Accrued Wages and Benefits	6,250	2,412	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	2,264	676	0	0	0
<i>Total Liabilities</i>	<u>20,275</u>	<u>4,657</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	236,760	5,953	0	0	0
Restricted	1,419,144	0	7,559	0	0
Committed	0	25,824	0	0	0
Assigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>1,655,904</u>	<u>31,777</u>	<u>7,559</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$1,676,179</u>	<u>\$36,434</u>	<u>\$7,559</u>	<u>\$0</u>	<u>\$0</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
\$29,413	\$4,255	\$139,472	\$15	\$22,631	\$2,865	\$28,985	\$23	\$11
0	17,499	77,785	0	80,593	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	397,555	14,997	0
365	0	1,715	0	0	0	0	0	0
<u>\$29,778</u>	<u>\$21,754</u>	<u>\$218,972</u>	<u>\$15</u>	<u>\$103,224</u>	<u>\$2,865</u>	<u>\$426,540</u>	<u>\$15,020</u>	<u>\$11</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
2,230	0	11,296	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
624	0	3,486	0	0	0	0	0	0
<u>2,854</u>	<u>0</u>	<u>14,782</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>330,598</u>	<u>10,961</u>	<u>0</u>
365	0	1,715	0	0	0	0	0	0
26,559	21,754	202,475	15	103,224	2,865	95,942	4,059	11
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>26,924</u>	<u>21,754</u>	<u>204,190</u>	<u>15</u>	<u>103,224</u>	<u>2,865</u>	<u>95,942</u>	<u>4,059</u>	<u>11</u>
<u>\$29,778</u>	<u>\$21,754</u>	<u>\$218,972</u>	<u>\$15</u>	<u>\$103,224</u>	<u>\$2,865</u>	<u>\$426,540</u>	<u>\$15,020</u>	<u>\$11</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant	T-CAP Athens County	DRETAC Treasurer
Assets					
Cash and Cash Equivalents	\$38,499	\$5	\$1	\$253,758	\$65,909
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, net	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	93,431	0	0	290,241	0
Prepaid Items	227	0	0	0	269
<i>Total Assets</i>	<u>\$132,157</u>	<u>\$5</u>	<u>\$1</u>	<u>\$543,999</u>	<u>\$66,178</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$1,681	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	1,342	0	0	1,006	1,680
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	19,380	0	0	0	0
Intergovernmental Payable	431	0	0	182	470
<i>Total Liabilities</i>	<u>21,153</u>	<u>0</u>	<u>0</u>	<u>2,869</u>	<u>2,150</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>241,868</u>	<u>0</u>
Fund Balances					
Nonspendable	227	0	0	0	269
Restricted	110,777	5	1	299,262	63,759
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>111,004</u>	<u>5</u>	<u>1</u>	<u>299,262</u>	<u>64,028</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$132,157</u>	<u>\$5</u>	<u>\$1</u>	<u>\$543,999</u>	<u>\$66,178</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
\$26,151	\$57,914	\$35,962	\$8,830	\$602,892	\$2,806	\$8,320	\$876	\$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	0	0	0	0	0
0	0	0	0	237,397	0	0	0	0
0	0	0	114	1,988	0	0	0	0
<u>\$26,151</u>	<u>\$57,914</u>	<u>\$35,962</u>	<u>\$8,944</u>	<u>\$842,277</u>	<u>\$2,806</u>	<u>\$8,320</u>	<u>\$876</u>	<u>\$215</u>
\$0	\$0	\$0	\$0	\$19,938	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	480	9,535	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	1,278	154	3,343	0	0	0	0
<u>0</u>	<u>0</u>	<u>1,278</u>	<u>634</u>	<u>32,816</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>
0	0	0	114	1,988	0	0	0	0
26,151	57,914	34,684	8,196	807,473	2,806	8,320	0	215
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	876	0
<u>26,151</u>	<u>57,914</u>	<u>34,684</u>	<u>8,310</u>	<u>809,461</u>	<u>2,806</u>	<u>8,320</u>	<u>876</u>	<u>215</u>
<u>\$26,151</u>	<u>\$57,914</u>	<u>\$35,962</u>	<u>\$8,944</u>	<u>\$842,277</u>	<u>\$2,806</u>	<u>\$8,320</u>	<u>\$876</u>	<u>\$215</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Environmental Deputy
Assets					
Cash and Cash Equivalents	\$17	\$57,041	\$164	\$30,450	\$9,600
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	2,800	0	8,813	0
Prepaid Items	0	64	0	0	0
<i>Total Assets</i>	<u>\$17</u>	<u>\$59,905</u>	<u>\$164</u>	<u>\$39,263</u>	<u>\$9,600</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	2,358
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	854
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,212</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	64	0	0	0
Restricted	17	59,841	164	39,263	6,388
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>17</u>	<u>59,905</u>	<u>164</u>	<u>39,263</u>	<u>6,388</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$17</u>	<u>\$59,905</u>	<u>\$164</u>	<u>\$39,263</u>	<u>\$9,600</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
\$375	\$362	\$4,777	\$41,479	\$24,189	\$4,003	\$12,020	\$42,540	\$64,294
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	97	0	0	0	112	0
<u>\$375</u>	<u>\$362</u>	<u>\$4,777</u>	<u>\$41,576</u>	<u>\$24,189</u>	<u>\$4,003</u>	<u>\$12,020</u>	<u>\$42,652</u>	<u>\$64,294</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	724	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	202	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>926</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>
0	0	0	97	0	0	0	112	0
375	362	4,777	41,479	24,189	3,077	12,020	42,540	64,294
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>375</u>	<u>362</u>	<u>4,777</u>	<u>41,576</u>	<u>24,189</u>	<u>3,077</u>	<u>12,020</u>	<u>42,652</u>	<u>64,294</u>
<u>\$375</u>	<u>\$362</u>	<u>\$4,777</u>	<u>\$41,576</u>	<u>\$24,189</u>	<u>\$4,003</u>	<u>\$12,020</u>	<u>\$42,652</u>	<u>\$64,294</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	PSI Grant - Common Pleas Court	Veterans Court Special Project	Veterans Court Sp Docket	Technology Grant	Technology Grant 2022
Assets					
Cash and Cash Equivalents	\$1,060	\$7,300	\$23,202	\$0	\$2,738
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	10,640	0	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$11,700</u>	<u>\$7,300</u>	<u>\$23,202</u>	<u>\$0</u>	<u>\$2,738</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	348	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	91	0	0	0	0
<i>Total Liabilities</i>	<u>439</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	11,261	7,300	23,202	0	2,738
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>11,261</u>	<u>7,300</u>	<u>23,202</u>	<u>0</u>	<u>2,738</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$11,700</u>	<u>\$7,300</u>	<u>\$23,202</u>	<u>\$0</u>	<u>\$2,738</u>

Advance GAL	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	\$3,501	\$4,353	\$24,168	\$4,684	\$116,250	\$3,296	\$19,849	\$5,109
0	0	1,748	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	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>\$0</u>	<u>\$3,501</u>	<u>\$6,101</u>	<u>\$24,168</u>	<u>\$4,684</u>	<u>\$116,250</u>	<u>\$3,296</u>	<u>\$19,849</u>	<u>\$5,109</u>

\$0	\$0	\$4,354	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	4,354	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	3,501	1,747	24,168	4,684	116,250	3,296	19,849	5,109
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	3,501	1,747	24,168	4,684	116,250	3,296	19,849	5,109
<u>\$0</u>	<u>\$3,501</u>	<u>\$6,101</u>	<u>\$24,168</u>	<u>\$4,684</u>	<u>\$116,250</u>	<u>\$3,296</u>	<u>\$19,849</u>	<u>\$5,109</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computerization
Assets					
Cash and Cash Equivalents	\$36,711	\$166,543	\$243,645	\$47,739	\$36,325
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	2,813
Loans	0	0	0	0	0
Interfund	0	40,000	0	0	0
Intergovernmental	21,729	0	14,588	6,893	0
Prepaid Items	114	0	0	554	0
<i>Total Assets</i>	<u>\$58,554</u>	<u>\$206,543</u>	<u>\$258,233</u>	<u>\$55,186</u>	<u>\$39,138</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	3,422	1,216	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	40,000	0
Intergovernmental Payable	0	0	958	340	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>4,380</u>	<u>41,556</u>	<u>0</u>
Deferred Inflows of Resources	<u>5,425</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	114	0	0	554	0
Restricted	53,015	206,543	253,853	13,076	39,138
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>53,129</u>	<u>206,543</u>	<u>253,853</u>	<u>13,630</u>	<u>39,138</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$58,554</u>	<u>\$206,543</u>	<u>\$258,233</u>	<u>\$55,186</u>	<u>\$39,138</u>

Law Library Resources	CDBG	FEMA Grant	HAPCAP Grants	Emergency Management Agency	Local Emergency Planning	HMEP	ARPA First Responder Grant	Child Support Enforcement
\$37,044	\$73,391	\$29	\$11,341	\$16,404	\$16,309	\$0	\$26,992	\$188,785
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
13,786	40,140	0	72,000	18,070	0	0	59,081	574,035
192	0	0	0	615	0	0	0	671
<u>\$51,022</u>	<u>\$113,531</u>	<u>\$29</u>	<u>\$83,341</u>	<u>\$35,089</u>	<u>\$16,309</u>	<u>\$0</u>	<u>\$86,073</u>	<u>\$763,491</u>
\$0	\$30,000	\$0	\$0	\$2,889	\$0	\$0	\$0	\$0
0	0	0	83,057	0	0	0	0	26,188
0	0	0	0	3,082	0	0	0	27,245
0	0	0	0	2,735	0	0	0	0
0	0	0	0	0	0	0	0	191,701
862	7,940	0	0	862	0	0	0	7,628
862	37,940	0	83,057	9,568	0	0	0	252,762
0	0	0	0	18,070	0	0	59,081	386,732
192	0	0	0	615	0	0	0	671
49,968	75,591	29	284	6,836	16,309	0	26,992	123,326
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
50,160	75,591	29	284	7,451	16,309	0	26,992	123,997
<u>\$51,022</u>	<u>\$113,531</u>	<u>\$29</u>	<u>\$83,341</u>	<u>\$35,089</u>	<u>\$16,309</u>	<u>\$0</u>	<u>\$86,073</u>	<u>\$763,491</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	WIA Grant	CCMEP WIOA Youth	911 Emergency	911 Government Assistance	T.B. Hospital
Assets					
Cash and Cash Equivalents	\$232,358	\$101,072	\$8,305,971	\$178,553	\$1,426,953
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	135,000
Sales Tax	0	0	715,924	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	211,922	0	0	14,994	5,033
Prepaid Items	0	0	38,584	0	0
<i>Total Assets</i>	<u>\$444,280</u>	<u>\$101,072</u>	<u>\$9,060,479</u>	<u>\$193,547</u>	<u>\$1,566,986</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$76,589	\$0	\$115,466	\$0	\$0
Contracts Payable	9,572	5,770	88,469	0	2,141
Accrued Wages and Benefits	0	0	43,431	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	119,117	38,583	1,521	0	0
Intergovernmental Payable	12,953	0	12,122	0	0
<i>Total Liabilities</i>	<u>218,231</u>	<u>44,353</u>	<u>261,009</u>	<u>0</u>	<u>2,141</u>
Deferred Inflows of Resources	<u>159,968</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>140,033</u>
Fund Balances					
Nonspendable	0	0	38,584	0	0
Restricted	66,081	56,719	8,760,886	193,547	1,424,812
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>66,081</u>	<u>56,719</u>	<u>8,799,470</u>	<u>193,547</u>	<u>1,424,812</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$444,280</u>	<u>\$101,072</u>	<u>\$9,060,479</u>	<u>\$193,547</u>	<u>\$1,566,986</u>

Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
\$3,657	\$15,325,832
0	177,625
0	995,000
0	715,924
0	2,813
0	240,310
0	40,000
0	2,174,174
0	289,226
<u>\$3,657</u>	<u>\$19,960,904</u>

\$0	\$251,469
0	275,213
0	123,523
0	2,735
0	410,302
0	59,250
<u>0</u>	<u>1,122,492</u>
<u>0</u>	<u>2,249,904</u>

0	289,226
3,657	16,247,735
0	50,671
0	876
<u>3,657</u>	<u>16,588,508</u>
<u>\$3,657</u>	<u>\$19,960,904</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
Revenues					
Property Taxes	\$0	\$0	\$884,222	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	77,220	0	0
Charges for Services	14,942	0	0	0	0
Licenses and Permits	196,454	0	0	0	0
Fines and Forfeitures	24,772	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	20,895	0	0	0	78,951
<i>Total Revenues</i>	<u>257,063</u>	<u>0</u>	<u>961,442</u>	<u>0</u>	<u>78,951</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	86,867
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	281,048	0	0	0	0
Human Services	0	0	925,844	0	0
<i>Total Expenditures</i>	<u>281,048</u>	<u>0</u>	<u>925,844</u>	<u>0</u>	<u>86,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(23,985)</u>	<u>0</u>	<u>35,598</u>	<u>0</u>	<u>(7,916)</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	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>(23,985)</u>	<u>0</u>	<u>35,598</u>	<u>0</u>	<u>(7,916)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>136,326</u>	<u>108</u>	<u>371,587</u>	<u>4,569</u>	<u>28,194</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$112,341</u>	<u>\$108</u>	<u>\$407,185</u>	<u>\$4,569</u>	<u>\$20,278</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Carbon Fee	OneOhio Opioid Settlement
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	233,270	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	180,087
55	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
55	233,270	0	0	0	0	0	0	180,087
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	198,744	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	198,744	0	0	0	0	0	0	0
55	34,526	0	0	0	0	0	0	180,087
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
55	34,526	0	0	0	0	0	0	180,087
231,836	0	1,697	16,850	13,596	8,888	2,483	3,240	39,952
<u>\$231,891</u>	<u>\$34,526</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$13,596</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$3,240</u>	<u>\$220,039</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Real Estate Assessment	GIS	Remote Ballot Marking Grant	Election Security Grant	Board of Elections Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	0	6,475	140,734
Charges for Services	969,059	84,858	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	13	0
Other Revenues	100	2,909	0	0	0
<i>Total Revenues</i>	<u>969,159</u>	<u>87,767</u>	<u>0</u>	<u>6,488</u>	<u>140,734</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	677,164	0	0	7,006	140,734
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	77,247	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
<i>Total Expenditures</i>	<u>677,164</u>	<u>77,247</u>	<u>0</u>	<u>7,006</u>	<u>140,734</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>291,995</u>	<u>10,520</u>	<u>0</u>	<u>(518)</u>	<u>0</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	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>	291,995	10,520	0	(518)	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>1,363,909</u>	<u>21,257</u>	<u>7,559</u>	<u>518</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$1,655,904</u>	<u>\$31,777</u>	<u>\$7,559</u>	<u>\$0</u>	<u>\$0</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	289,001	0	0	0	265,186	6,536	0
70,076	0	68,935	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	42,772	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
229	0	0	0	49,236	0	0	0	0
<u>70,305</u>	<u>42,772</u>	<u>357,936</u>	<u>0</u>	<u>49,236</u>	<u>0</u>	<u>265,186</u>	<u>6,536</u>	<u>0</u>
68,049	42,187	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	342,846	0	63,486	0	169,050	2,500	0
0	0	0	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>68,049</u>	<u>42,187</u>	<u>342,846</u>	<u>0</u>	<u>63,486</u>	<u>0</u>	<u>169,050</u>	<u>2,500</u>	<u>0</u>
2,256	585	15,090	0	(14,250)	0	96,136	4,036	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
2,256	585	15,090	0	(14,250)	0	96,136	4,036	0
<u>24,668</u>	<u>21,169</u>	<u>189,100</u>	<u>15</u>	<u>117,474</u>	<u>2,865</u>	<u>(194)</u>	<u>23</u>	<u>11</u>
<u>\$26,924</u>	<u>\$21,754</u>	<u>\$204,190</u>	<u>\$15</u>	<u>\$103,224</u>	<u>\$2,865</u>	<u>\$95,942</u>	<u>\$4,059</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, 2023

	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant	T-CAP Athens County	DRETAC Treasurer
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	205,240	0	28,522	193,494	0
Charges for Services	0	0	0	0	68,705
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	15,031	0	0	225	6,792
<i>Total Revenues</i>	<u>220,271</u>	<u>0</u>	<u>28,522</u>	<u>193,719</u>	<u>75,497</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	86,070
Judicial	0	0	0	0	0
Public Safety	0	0	74,597	171,356	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	143,729	0	0	0	0
<i>Total Expenditures</i>	<u>143,729</u>	<u>0</u>	<u>74,597</u>	<u>171,356</u>	<u>86,070</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>76,542</u>	<u>0</u>	<u>(46,075)</u>	<u>22,363</u>	<u>(10,573)</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	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>	76,542	0	(46,075)	22,363	(10,573)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>34,462</u>	<u>5</u>	<u>46,076</u>	<u>276,899</u>	<u>74,601</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$111,004</u>	<u>\$5</u>	<u>\$1</u>	<u>\$299,262</u>	<u>\$64,028</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	746,390	0	0	0	0
0	13,700	20,411	16,633	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	85	0	0	0
9,132	0	0	0	0	0	0	0	0
0	0	0	2,280	0	0	0	11,310	0
9,132	13,700	20,411	18,913	746,390	85	0	11,310	0
0	7,793	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	24,314	22,881	424,707	0	0	20,747	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	7,793	24,314	22,881	424,707	0	0	20,747	0
9,132	5,907	(3,903)	(3,968)	321,683	85	0	(9,437)	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
9,132	5,907	(3,903)	(3,968)	321,683	85	0	(9,437)	0
17,019	52,007	38,587	12,278	487,778	2,721	8,320	10,313	215
\$26,151	\$57,914	\$34,684	\$8,310	\$809,461	\$2,806	\$8,320	\$876	\$215

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff	Environmental Deputy
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	13,601	0	29,117	1,603
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	15,466	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>29,067</u>	<u>0</u>	<u>29,117</u>	<u>1,603</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	14,706	0	40,000	110,749
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>14,706</u>	<u>0</u>	<u>40,000</u>	<u>110,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>14,361</u>	<u>0</u>	<u>(10,883)</u>	<u>(109,146)</u>
Other Financing Sources					
Transfers In	0	7,500	0	7,614	116,853
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>7,500</u>	<u>0</u>	<u>7,614</u>	<u>116,853</u>
<i>Net Change in Fund Balances</i>	0	21,861	0	(3,269)	7,707
<i>Fund Balances (Deficits) at Beginning of Year</i>	17	38,044	164	42,532	(1,319)
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$17</u>	<u>\$59,905</u>	<u>\$164</u>	<u>\$39,263</u>	<u>\$6,388</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	4,048	27,000	0	0	0	0	0
0	0	0	0	4,475	15,686	0	4,345	23,209
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	7,300	0	0	0
0	0	4,048	27,000	4,475	22,986	0	4,345	23,209
0	0	0	0	0	0	0	0	0
0	0	0	0	0	21,669	0	2,512	8,417
0	0	0	9,165	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	9,165	0	21,669	0	2,512	8,417
0	0	4,048	17,835	4,475	1,317	0	1,833	14,792
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	4,048	17,835	4,475	1,317	0	1,833	14,792
375	362	729	23,741	19,714	1,760	12,020	40,819	49,502
<u>\$375</u>	<u>\$362</u>	<u>\$4,777</u>	<u>\$41,576</u>	<u>\$24,189</u>	<u>\$3,077</u>	<u>\$12,020</u>	<u>\$42,652</u>	<u>\$64,294</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	PSI Grant - Common Pleas Court	Veterans Court Special Project	Veterans Court Sp Docket	Technology Grant	Technology Grant 2022
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	51,205	0	20,000	0	20,000
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	1,250	0	0	0
<i>Total Revenues</i>	<u>51,205</u>	<u>1,250</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	21,563	0	0
Judicial	39,125	21	0	318	24,552
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>39,125</u>	<u>21</u>	<u>21,563</u>	<u>318</u>	<u>24,552</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,080</u>	<u>1,229</u>	<u>(1,563)</u>	<u>(318)</u>	<u>(4,552)</u>
Other Financing Sources					
Transfers In	0	0	0	0	0
Transfers Out	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>12,080</u>	<u>1,229</u>	<u>(1,563)</u>	<u>(318)</u>	<u>(4,552)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(819)</u>	<u>6,071</u>	<u>24,765</u>	<u>318</u>	<u>7,290</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$11,261</u>	<u>\$7,300</u>	<u>\$23,202</u>	<u>\$0</u>	<u>\$2,738</u>

Advance GAL	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
0	0	0	0	0	0	0	0	0
0	6,405	6,681	10,136	3,073	8,425	0	0	138
0	0	4,420	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	6,405	11,101	10,136	3,073	8,425	0	0	138
0	0	0	0	0	0	0	0	0
147,625	0	0	7,299	1,787	0	0	0	0
0	7,236	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	9,780	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
147,625	7,236	9,780	7,299	1,787	0	0	0	0
(147,625)	(831)	1,321	2,837	1,286	8,425	0	0	138
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
(147,625)	(831)	1,321	2,837	1,286	8,425	0	0	138
147,625	4,332	426	21,331	3,398	107,825	3,296	19,849	4,971
\$0	\$3,501	\$1,747	\$24,168	\$4,684	\$116,250	\$3,296	\$19,849	\$5,109

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computerization
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	40,759	10,567	115,093	67,453	0
Charges for Services	0	0	0	0	36,684
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	49,262	0	0
<i>Total Revenues</i>	<u>40,759</u>	<u>10,567</u>	<u>164,355</u>	<u>67,453</u>	<u>36,684</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	30,662	0	0	0	77,832
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	118,574	65,511	0
<i>Total Expenditures</i>	<u>30,662</u>	<u>0</u>	<u>118,574</u>	<u>65,511</u>	<u>77,832</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,097</u>	<u>10,567</u>	<u>45,781</u>	<u>1,942</u>	<u>(41,148)</u>
Other Financing Sources					
Transfers In	0	0	0	0	37,832
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,832</u>
<i>Net Change in Fund Balances</i>	10,097	10,567	45,781	1,942	(3,316)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>43,032</u>	<u>195,976</u>	<u>208,072</u>	<u>11,688</u>	<u>42,454</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$53,129</u>	<u>\$206,543</u>	<u>\$253,853</u>	<u>\$13,630</u>	<u>\$39,138</u>

Law Library Resources	CDBG	FEMA Grant	HAPCAP Grants	Emergency Management Agency	Local Emergency Planning	HMEP	ARPA First Responder Grant	Child Support Enforcement
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	1,086,476	0	2,241,880	72,923	25,577	14,792	273,243	2,554,039
0	0	0	0	0	0	0	0	304,559
0	0	0	0	0	0	0	0	0
43,726	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
18,122	0	0	0	600	0	0	0	0
<u>61,848</u>	<u>1,086,476</u>	<u>0</u>	<u>2,241,880</u>	<u>73,523</u>	<u>25,577</u>	<u>14,792</u>	<u>273,243</u>	<u>2,858,598</u>
0	0	0	75,000	0	0	0	0	0
71,678	0	0	0	0	0	0	0	0
0	0	0	0	161,056	19,369	19,222	246,251	0
0	1,048,593	286,324	2,166,596	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	2,968,418
<u>71,678</u>	<u>1,048,593</u>	<u>286,324</u>	<u>2,241,596</u>	<u>161,056</u>	<u>19,369</u>	<u>19,222</u>	<u>246,251</u>	<u>2,968,418</u>
<u>(9,830)</u>	<u>37,883</u>	<u>(286,324)</u>	<u>284</u>	<u>(87,533)</u>	<u>6,208</u>	<u>(4,430)</u>	<u>26,992</u>	<u>(109,820)</u>
19,237	0	0	0	75,000	0	0	0	229,000
0	0	0	0	0	0	0	0	0
<u>19,237</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>229,000</u>
9,407	37,883	(286,324)	284	(12,533)	6,208	(4,430)	26,992	119,180
<u>40,753</u>	<u>37,708</u>	<u>286,353</u>	<u>0</u>	<u>19,984</u>	<u>10,101</u>	<u>4,430</u>	<u>0</u>	<u>4,817</u>
<u>\$50,160</u>	<u>\$75,591</u>	<u>\$29</u>	<u>\$284</u>	<u>\$7,451</u>	<u>\$16,309</u>	<u>\$0</u>	<u>\$26,992</u>	<u>\$123,997</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	WIA Grant	CCMEP WIOA Youth	911 Emergency	911 Government Assistance	T.B. Hospital
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$138,566
Sales Taxes	0	0	4,224,408	0	0
Intergovernmental	1,609,399	1,065,925	0	107,214	10,456
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	310,997	0	666
<i>Total Revenues</i>	<u>1,609,399</u>	<u>1,065,925</u>	<u>4,535,405</u>	<u>107,214</u>	<u>149,688</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	2,185,374	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	113,292
Human Services	1,764,063	1,026,403	0	0	0
<i>Total Expenditures</i>	<u>1,764,063</u>	<u>1,026,403</u>	<u>2,185,374</u>	<u>0</u>	<u>113,292</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(154,664)</u>	<u>39,522</u>	<u>2,350,031</u>	<u>107,214</u>	<u>36,396</u>
Other Financing Sources					
Transfers In	0	0	111,653	0	0
Transfers Out	0	0	0	(111,653)	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>111,653</u>	<u>(111,653)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(154,664)</u>	<u>39,522</u>	<u>2,461,684</u>	<u>(4,439)</u>	<u>36,396</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>220,745</u>	<u>17,197</u>	<u>6,337,786</u>	<u>197,986</u>	<u>1,388,416</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$66,081</u>	<u>\$56,719</u>	<u>\$8,799,470</u>	<u>\$193,547</u>	<u>\$1,424,812</u>

Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
\$0	\$1,022,788
0	4,224,408
0	11,654,438
0	1,751,135
0	200,874
0	291,442
0	9,200
0	591,621
<u>0</u>	<u>19,745,906</u>
0	1,212,433
0	433,497
0	4,129,612
0	3,578,760
0	602,864
0	7,012,542
<u>0</u>	<u>16,969,708</u>
<u>0</u>	<u>2,776,198</u>
0	604,689
0	(111,653)
<u>0</u>	<u>493,036</u>
0	3,269,234
<u>3,657</u>	<u>13,319,274</u>
<u>\$3,657</u>	<u>\$16,588,508</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2023

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
Assets				
Cash and Cash Equivalents	\$4,057	\$1,047	\$2,870	\$0
<i>Total Assets</i>	<u>\$4,057</u>	<u>\$1,047</u>	<u>\$2,870</u>	<u>\$0</u>
Liabilities and Fund Balances				
<i>Total Liabilities</i>	\$0	\$0	\$0	\$0
Fund Balances				
Restricted	4,057	1,047	2,870	0
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>1,047</u>	<u>2,870</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,057</u>	<u>\$1,047</u>	<u>\$2,870</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	\$224	\$632	\$8,970
\$140	\$0	\$0	\$224	\$632	\$8,970
\$0	\$0	\$0	\$0	\$0	\$0
140	0	0	224	632	8,970
140	0	0	224	632	8,970
\$140	\$0	\$0	\$224	\$632	\$8,970

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
Revenues				
Interest	\$0	\$0	\$53	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>53</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	0	0	0	323
<i>Debt Service:</i>				
Principal Retirement	0	0	0	61,000
Interest and Fiscal Charges	0	0	0	6,823
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,146</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>53</u>	<u>(68,146)</u>
Other Financing Sources				
Transfers In	0	0	0	68,146
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,146</u>
<i>Net Change in Fund Balances</i>	0	0	53	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	4,057	1,047	2,817	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$4,057</u>	<u>\$1,047</u>	<u>\$2,870</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
\$0	\$0	\$0	\$3	\$11	\$67
0	0	0	3	11	67
0	0	0	0	0	323
0	144,678	230,931	0	0	436,609
0	24,962	34,989	0	0	66,774
0	169,640	265,920	0	0	503,706
0	(169,640)	(265,920)	3	11	(503,639)
0	169,640	265,920	0	0	503,706
0	169,640	265,920	0	0	503,706
0	0	0	3	11	67
140	0	0	221	621	8,903
\$140	\$0	\$0	\$224	\$632	\$8,970

Athens County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovation	Capital Projects	911 Bond Capital Projects	Beacon Capital Improvement
Assets						
Cash and Cash Equivalents	\$809	\$492	\$31,043	\$35,839	\$6,166,912	\$445,869
Intergovernmental Receivable	0	0	0	0	0	0
Prepaid Items	0	0	0	34,964	0	0
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$31,043</u>	<u>\$70,803</u>	<u>\$6,166,912</u>	<u>\$445,869</u>
Liabilities and Fund Balances						
Liabilities						
Contracts Payable	\$0	\$0	\$0	\$0	\$2,055,567	\$24,250
Interfund Payable	0	0	329,000	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>329,000</u>	<u>0</u>	<u>2,055,567</u>	<u>24,250</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	34,964	0	0
Restricted	0	0	0	0	4,111,345	0
Committed	809	492	0	35,839	0	0
Assigned	0	0	0	0	0	421,619
Unassigned (Deficit)	0	0	(297,957)	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>(297,957)</u>	<u>70,803</u>	<u>4,111,345</u>	<u>421,619</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$31,043</u>	<u>\$70,803</u>	<u>\$6,166,912</u>	<u>\$445,869</u>

County Capital Improvements	Children Services Capital Projects	Athens High School Bike Path Connector	CR24A Bikeway ODNR	CR24A Bikeway ODOT	Chauncey Bikeway Spur	County Capital Improvements Projects	Chauncey Bike Route	Total Nonmajor Capital Projects Funds
\$1,190,265	\$2,500,000	\$512	\$92,524	\$100	\$313	\$4,198	\$861	\$10,469,737
0	0	0	0	0	0	0	74,189	74,189
0	0	0	0	0	0	0	0	34,964
<u>\$1,190,265</u>	<u>\$2,500,000</u>	<u>\$512</u>	<u>\$92,524</u>	<u>\$100</u>	<u>\$313</u>	<u>\$4,198</u>	<u>\$75,050</u>	<u>\$10,578,890</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,079,817
995,025	0	0	60,437	0	0	0	58,121	1,442,583
995,025	0	0	60,437	0	0	0	58,121	3,522,400
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	34,964
0	0	512	32,087	100	313	0	16,929	4,161,286
195,240	0	0	0	0	0	4,198	0	236,578
0	2,500,000	0	0	0	0	0	0	2,921,619
0	0	0	0	0	0	0	0	(297,957)
195,240	2,500,000	512	32,087	100	313	4,198	16,929	7,056,490
<u>\$1,190,265</u>	<u>\$2,500,000</u>	<u>\$512</u>	<u>\$92,524</u>	<u>\$100</u>	<u>\$313</u>	<u>\$4,198</u>	<u>\$75,050</u>	<u>\$10,578,890</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovations	Capital Projects	911 Bond Capital Projects	Beacon Capital Improvements
Revenues						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Other	0	0	0	140,624	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>140,624</u>	<u>0</u>	<u>0</u>
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
Public Works	0	0	0	0	0	0
Capital Outlay	0	0	0	140,334	4,888,991	995,704
<i>Debt Service:</i>						
Interest and Fiscal Charges	0	0	7,530	0	0	0
Bond Issuance Costs	0	0	0	0	91,664	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>7,530</u>	<u>140,334</u>	<u>4,980,655</u>	<u>995,704</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>(7,530)</u>	<u>290</u>	<u>(4,980,655)</u>	<u>(995,704)</u>
Other Financing Sources						
Transfers In	0	0	82,000	0	0	0
General Obligation Bonds Issued	0	0	0	0	9,092,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>82,000</u>	<u>0</u>	<u>9,092,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	0	74,470	290	4,111,345	(995,704)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>809</u>	<u>492</u>	<u>(372,427)</u>	<u>70,513</u>	<u>0</u>	<u>1,417,323</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$809</u></u>	<u><u>\$492</u></u>	<u><u>(\$297,957)</u></u>	<u><u>\$70,803</u></u>	<u><u>\$4,111,345</u></u>	<u><u>\$421,619</u></u>

County Capital Improvements	Children Services Capital Projects	Athens High School Bike Path Connector	CR24A Bikeway ODNR	CR24A Bikeway ODOT	Chauncey Bikeway SPUR	County Capital Improvements Projects	Chauncey Bike Route	Total Nonmajor Capital Projects Funds
\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
0	0	0	0	0	0	0	0	140,624
60,000	0	0	0	0	0	0	0	200,624
20,517	0	0	0	0	0	0	0	20,517
0	0	18,898	0	0	0	0	0	6,043,927
8,721	0	0	0	0	0	0	0	16,251
0	0	0	0	0	0	0	0	91,664
29,238	0	18,898	0 #	0 #	0	0	0	6,172,359
30,762	0	(18,898)	0	0	0	0	0	(5,971,735)
104,966	2,500,000	107,050	0	0	0	0	0	2,794,016
0	0	0	0	0	0	0	0	9,092,000
104,966	2,500,000	107,050	0	0	0	0	0	11,886,016
135,728	2,500,000	88,152	0	0	0	0	0	5,914,281
59,512	0	(87,640)	32,087	100	313	4,198	16,929	1,142,209
\$195,240	\$2,500,000	\$512	\$32,087	\$100	\$313	\$4,198	\$16,929	\$7,056,490

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, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,775,000	\$2,775,000	\$2,846,351	\$71,351
Sales Tax	7,470,000	7,470,000	8,421,217	951,217
Intergovernmental	2,243,546	2,243,546	2,431,932	188,386
Charges for Services	2,479,256	2,479,256	2,475,446	(3,810)
Licenses and Permit	3,300	3,300	3,961	661
Fines and Forfeitures	53,200	53,200	54,116	916
Interest	1,050,193	1,050,193	1,940,751	890,558
Other	1,172,900	1,172,900	1,419,805	246,905
<i>Total Revenues</i>	<u>17,247,395</u>	<u>17,247,395</u>	<u>19,593,579</u>	<u>2,346,184</u>
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salaries and Wages	558,797	558,797	528,161	30,636
Fringe Benefits	225,173	226,173	215,497	10,676
Contractual Services	93,300	55,800	47,814	7,986
Supplies and Material	15,000	7,000	5,089	1,911
Other	318,300	324,096	310,995	13,101
<i>Total Board of County Commissioners</i>	<u>1,210,570</u>	<u>1,171,866</u>	<u>1,107,556</u>	<u>64,310</u>
County Auditor				
Salaries and Wages	282,770	463,513	463,368	145
Fringe Benefits	158,500	193,580	181,436	12,144
Contractual Services	0	50,685	38,757	11,928
Supplies and Material	10,000	20,000	16,964	3,036
Capital Outlay and Equipment	0	7,000	5,000	2,000
Other	30,000	36,815	34,154	2,661
<i>Total County Auditor</i>	<u>481,270</u>	<u>771,593</u>	<u>739,679</u>	<u>31,914</u>
Treasurer				
Salaries and Wages	144,137	272,443	253,841	18,602
Fringe Benefits	161,259	161,259	138,705	22,554
Contractual Services	18,000	18,000	12,135	5,865
Supplies and Material	4,500	4,100	2,554	1,546
Capital Outlay and Equipment	6,000	6,000	1,320	4,680
Other	35,500	35,900	30,664	5,236
<i>Total Treasurer</i>	<u>369,396</u>	<u>497,702</u>	<u>439,219</u>	<u>58,483</u>
Prosecuting Attorney				
Salaries and Wages	1,009,203	1,126,227	1,115,764	10,463
Fringe Benefits	599,773	592,500	578,650	13,850
Supplies and Material	14,500	14,500	13,644	856
Other	118,187	118,187	117,946	241
<i>Total Prosecuting Attorney</i>	<u>1,741,663</u>	<u>1,851,414</u>	<u>1,826,004</u>	<u>25,410</u>
Board of Revisions				
Supplies and Material	500	500	0	500
Other	10,000	10,000	5,873	4,127
<i>Total Board of Revisions</i>	<u>10,500</u>	<u>10,500</u>	<u>5,873</u>	<u>4,627</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Expenditures (continued)</i>				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Contractual Services	85,000	88,767	88,758	9
Total Bureau of Inspection	85,000	88,767	88,758	9
Settlement Fees				
Other Expenses	70,000	70,000	65,030	4,970
Total Settlement Fees	70,000	70,000	65,030	4,970
County Planning Commission				
Other Expenses	5,400	5,400	0	5,400
Total County Planning Commission	5,400	5,400	0	5,400
Board of Elections				
Salaries and Wages	421,232	418,347	418,162	185
Fringe Benefits	193,407	193,458	193,019	439
Contractual Services	125,500	183,271	181,289	1,982
Supplies and Material	25,000	15,700	15,516	184
Capital Outlay and Equipment	15,000	24,000	21,758	2,242
Other	126,600	114,658	108,251	6,407
Total Board of Elections	906,739	949,434	937,995	11,439
Recorder				
General Office				
Salaries and Wages	191,475	192,691	188,767	3,924
Fringe Benefits	122,064	122,252	121,323	929
Contractual Services	85,000	83,399	32,152	51,247
Supplies and Material	1,600	3,200	2,643	557
Other	6,172	6,172	4,154	2,018
Total General Office	406,311	407,714	349,039	58,675
Microfilm				
Salaries and Wages	40,560	41,654	41,654	0
Fringe Benefits	37,093	37,344	37,192	152
Contractual Services	3,500	3,500	3,495	5
Supplies and Material	1,000	67	0	67
Total Microfilm	82,153	82,565	82,341	224
Total Recorder	488,464	490,279	431,380	58,899

(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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Expenditures (continued)</i>				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	28,000	26,500	24,967	1,533
Supplies and Material	2,700	4,200	3,709	491
Capital Outlay and Equipment	15,000	15,000	0	15,000
Other	100	100	0	100
	45,800	45,800	28,676	17,124
Total Records Center				
County Commissioners - Other				
Contractual Services	218,000	218,000	202,457	15,543
	218,000	218,000	202,457	15,543
Total County Commissioners - Other				
Building and Grounds				
Salaries and Wages	306,176	306,176	260,985	45,191
Fringe Benefits	193,664	193,664	174,634	19,030
Contractual Services	608,000	725,000	720,730	4,270
Supplies and Material	90,000	70,915	65,511	5,404
Capital Outlay and Equipment	50,000	35,000	29,429	5,571
Other	41,000	17,158	14,984	2,174
	1,288,840	1,347,913	1,266,273	81,640
Total Building and Grounds				
Fringe-Insurances				
Fringe Benefits	61,700	61,710	53,909	7,801
Other	7,000	200	100	100
	68,700	61,910	54,009	7,901
Total Fringe-Insurances				
Unanticipated Emergencies				
Other	350,000	0	0	0
	350,000	0	0	0
Total Unanticipated Emergencies				
Total General Government - Legislative and Executive				
	7,340,342	7,580,578	7,192,909	387,669
General Government - Judicial				
Common Pleas Court				
Salaries and Wages	446,369	450,568	421,675	28,893
Fringe Benefits	262,357	267,783	255,150	12,633
Contractual Services	161,200	278,206	274,077	4,129
Supplies and Material	8,000	6,614	4,872	1,742
Capital Outlay and Equipment	8,000	8,000	2,547	5,453
Other	12,700	19,800	18,704	1,096
	898,626	1,030,971	977,025	53,946
Total Common Pleas Court				
Law Library				
Other	18,500	18,500	18,500	0
	18,500	18,500	18,500	0
Total Law Library				

(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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Expenditures (continued)</i>				
General Government - Judicial (continued)				
Juvenile Court				
Salaries and Wages	500,000	500,377	441,719	58,658
Fringe Benefits	428,200	424,173	302,246	121,927
Contractual Services	5,400	5,000	4,129	871
Supplies and Material	12,000	12,000	7,701	4,299
Other	106,200	141,670	137,493	4,177
Total Juvenile Court	1,051,800	1,083,220	893,288	189,932
Probate Court				
Salaries and Wages	141,274	141,274	138,209	3,065
Fringe Benefits	134,150	134,150	128,882	5,268
Contractual Services	3,100	3,100	540	2,560
Supplies and Material	7,000	7,000	3,981	3,019
Other	47,000	47,000	23,586	23,414
Total Probate Court	332,524	332,524	295,198	37,326
Clerk of Courts				
Salaries and Wages	381,956	385,003	356,027	28,976
Fringe Benefits	225,811	226,281	175,426	50,855
Supplies and Material	19,000	19,000	16,449	2,551
Other	21,000	21,000	18,227	2,773
Total Clerk of Courts	647,767	651,284	566,129	85,155
Municipal Court				
Salaries and Wages	95,300	95,300	82,327	12,973
Fringe Benefits	14,724	14,724	12,719	2,005
Contractual Services	143,000	183,000	181,446	1,554
Total Municipal Court	253,024	293,024	276,492	16,532
County Commissioners - Other				
Contractual Services	285,000	548,940	548,699	241
Total County Commissioners - Other	285,000	548,940	548,699	241
Total General Government - Judicial	3,487,241	3,958,463	3,575,331	383,132
Public Safety				
Coroner				
Salaries and Wages	90,970	90,970	89,735	1,235
Fringe Benefits	45,456	45,647	45,197	450
Contractual Services	100,000	119,700	119,674	26
Supplies and Material	1,500	1,500	67	1,433
Other	1,000	987	526	461
Total Coroner	238,926	258,804	255,199	3,605

(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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<i>Expenditures (continued)</i>				
Public Safety (continued)				
Sheriff				
Salaries and Wages	2,842,105	2,847,056	2,656,925	190,131
Fringe Benefits	1,795,734	1,769,396	1,649,642	119,754
Contractual Services	164,500	174,700	173,757	943
Supplies and Material	259,400	246,900	235,039	11,861
Capital Outlay and Equipment	29,000	58,212	58,046	166
Other	88,298	90,598	81,115	9,483
Total Sheriff	5,179,037	5,186,862	4,854,524	332,338
County Commissioners - Other				
Contractual Services	2,000,000	2,178,224	2,081,732	96,492
Capital Outlay and Equipment	331,185	380,419	373,608	6,811
Total County Commissioners - Other	2,331,185	2,558,643	2,455,340	103,303
Total Public Safety	7,749,148	8,004,309	7,565,063	439,246
Public Works				
County Planner				
Other	273,000	273,000	258,265	14,735
Total County Planner	273,000	273,000	258,265	14,735
Total Public Works	273,000	273,000	258,265	14,735
Health				
County Commissioners - Other				
Other	135,676	135,767	55,234	80,533
Total County Commissioners - Other	135,676	135,767	55,234	80,533
Vital Statistics				
Other	1,000	1,000	901	99
Total Vital Statistics	1,000	1,000	901	99
Agriculture				
Other	273,191	274,291	273,516	775
Total Agriculture	273,191	274,291	273,516	775
Total Health	409,867	411,058	329,651	81,407

(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, 2023*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (continued)				
Human Services				
Soldier Relief				
Salaries and Wages	194,614	185,532	185,354	178
Fringe Benefits	89,319	110,076	108,631	1,445
Supplies and Material	4,000	3,676	3,676	0
Capital Outlay and Equipment	53,000	51,041	51,022	19
Other	370,925	361,533	361,070	463
Total Soldier Relief	<u>711,858</u>	<u>711,858</u>	<u>709,753</u>	<u>2,105</u>
Memorial Day Expense				
Supplies and Material	31,500	31,500	28,182	3,318
Total Memorial Day Expense	<u>31,500</u>	<u>31,500</u>	<u>28,182</u>	<u>3,318</u>
Total Human Services	<u>743,358</u>	<u>743,358</u>	<u>737,935</u>	<u>5,423</u>
Debt Service:				
Principal Retirement	232,272	232,272	232,272	0
Interest and Fiscal Charges	109,401	109,401	109,401	0
Total Debt Service	<u>341,673</u>	<u>341,673</u>	<u>341,673</u>	<u>0</u>
Total Expenditures	<u>20,344,629</u>	<u>21,312,439</u>	<u>20,000,827</u>	<u>1,311,612</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,097,234)</u>	<u>(4,065,044)</u>	<u>(407,248)</u>	<u>3,657,796</u>
Other Financing Sources (Uses)				
Advances - In	0	0	545,697	545,697
Transfers - Out	(892,837)	(947,994)	(899,316)	48,678
Total Other Financing Sources (Uses)	<u>(892,837)</u>	<u>(947,994)</u>	<u>(353,619)</u>	<u>594,375</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,990,071)	(5,013,038)	(760,867)	4,252,171
Fund Balances at Beginning of Year	4,406,482	4,406,482	4,406,482	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$416,411</u>	<u>(\$606,556)</u>	<u>\$3,645,615</u>	<u>\$4,252,171</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$12,830,847	\$13,930,847	\$12,433,777	(\$1,497,070)
Other	285,000	285,000	214,066	(70,934)
<i>Total Revenue</i>	13,115,847	14,215,847	12,647,843	(1,568,004)
Expenditures				
<i>Current:</i>				
Human Services				
Administration				
Salaries and Wages	4,477,999	4,477,999	4,438,240	39,759
Fringe Benefits	3,281,436	3,281,436	2,826,660	454,776
Contractual Services	500,000	825,000	653,397	171,603
Supplies and Material	130,000	130,000	118,239	11,761
Capital Outlay and Equipment	53,111	53,111	35,893	17,218
Other	1,471,800	2,056,800	1,726,459	330,341
Total Administration	9,914,346	10,824,346	9,798,888	1,025,458
Social Services				
Contractual Services	3,062,574	3,377,574	2,817,679	559,895
Other	25,000	25,000	9,780	15,220
Total Social Services	3,087,574	3,402,574	2,827,459	575,115
<i>Total Expenditures</i>	13,001,920	14,226,920	12,626,347	1,600,573
<i>Excess of Revenues Over (Under) Expenditures</i>	113,927	(11,073)	21,496	32,569
Other Financing Sources (Uses)				
Transfers In	57,714	57,714	0	(57,714)
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	(111,926)	(111,926)	(169,640)	(57,714)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,001	(122,999)	(148,144)	(25,145)
Fund Balances (Deficit) at Beginning of Year	461,985	461,985	461,985	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$463,986	\$338,986	\$313,841	(\$25,145)

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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,860,030	\$6,860,030	\$7,248,537	\$388,507
Fines and Forfeitures	30,023	30,023	26,993	(3,030)
Interest	29,083	29,083	39,664	10,581
Other	71,570	71,570	78,635	7,065
<i>Total Revenues</i>	6,990,706	6,990,706	7,393,829	403,123
Expenditures				
<i>Current:</i>				
Public Works				
County Engineer				
Salaries and Wages	1,677,720	1,682,720	1,633,076	49,644
Fringe Benefits	1,007,242	1,003,496	913,450	90,046
Contractual Services	1,036,355	1,804,287	1,293,089	511,198
Supplies and Material	347,500	397,500	303,868	93,632
Capital Outlay and Equipment	16,574	18,574	16,942	1,632
Other	115,730	136,275	129,171	7,104
Total County Engineer	4,201,121	5,042,852	4,289,596	753,256
Road				
Contractual Services	10,000	19,000	18,938	62
Supplies and Material	888,270	1,378,270	1,377,108	1,162
Capital Outlay and Equipment	99,524	506,524	504,246	2,278
Other	195,000	228,000	163,237	64,763
Total Road	1,192,794	2,131,794	2,063,529	68,265
Debt Service:				
Principal Retirements	28,518	28,518	28,517	1
<i>Total Expenditures</i>	5,422,433	7,203,164	6,381,642	821,522
<i>Excess of Revenues Over (Under) Expenditures</i>	1,568,273	(212,458)	1,012,187	1,224,645
Other Financing Sources (Uses)				
Bond Issued	200,000	200,000	200,000	0
Transfers Out	(353,092)	(353,092)	(318,256)	34,836
<i>Total Other Financing Sources (Uses)</i>	(153,092)	(153,092)	(118,256)	34,836
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	1,415,181	(365,550)	893,931	1,259,481
Fund Balances at Beginning of Year	1,125,058	1,125,058	1,125,058	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$2,540,239	\$759,508	\$2,018,989	\$1,259,481

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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,055,000	\$5,055,000	\$5,896,690	\$841,690
Intergovernmental	5,631,782	5,631,782	7,596,447	1,964,665
Charges for Services	104,000	104,000	40,282	(63,718)
Other	125,000	125,000	194,531	69,531
<i>Total Revenues</i>	10,915,782	10,915,782	13,727,950	2,812,168
Expenditures				
<i>Current:</i>				
Human Services				
Salaries and Wages	4,943,321	4,939,929	4,681,922	258,007
Fringe Benefits	2,687,831	2,358,988	2,097,432	261,556
Contractual Services	4,285,945	5,505,937	5,047,361	458,576
Supplies and Material	50,009	48,620	37,077	11,543
Capital Outlay and Equipment	1,389,500	241,948	163,386	78,562
Other	1,300,893	1,599,676	1,440,295	159,381
<i>Total Expenditures</i>	14,657,499	14,695,098	13,467,473	1,227,625
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,741,717)	(3,779,316)	260,477	4,039,793
Other Financing Sources				
Transfers Out	0	(2,500,000)	(2,500,000)	0
<i>Total Other Financing Sources</i>	0	(2,500,000)	(2,500,000)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(3,741,717)	(6,279,316)	(2,239,523)	4,039,793
Fund Balances at Beginning of Year	7,738,498	7,738,498	7,738,498	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$3,996,781	\$1,459,182	\$5,498,975	\$4,039,793

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$7,676,869	\$7,676,869	\$7,759,568	\$82,699
Intergovernmental	2,914,632	2,914,632	3,907,371	992,739
Charges for Services	5,268	5,268	2,382	(2,886)
Other	37,314	37,314	53,246	15,932
<i>Total Revenues</i>	10,634,083	10,634,083	11,722,567	1,088,484
Expenditures				
<i>Current:</i>				
Human Services				
Salaries and Wages	3,716,723	3,926,723	3,901,917	24,806
Fringe Benefits	1,775,734	1,802,734	1,705,522	97,212
Contractual Services	1,886,985	1,886,985	1,349,337	537,648
Supplies and Material	169,467	169,467	133,438	36,029
Capital Outlay and Equipment	30,208	40,622	36,008	4,614
Other	6,800,308	6,814,387	2,850,016	3,964,371
<i>Total Expenditures</i>	14,379,425	14,640,918	9,976,238	4,664,680
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,745,342)	(4,006,835)	1,746,329	5,753,164
Other Financing Sources				
Transfers In	0	0	14,079	14,079
<i>Total Other Financing Sources</i>	0	0	14,079	14,079
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(3,745,342)	(4,006,835)	1,760,408	5,767,243
Fund Balances at Beginning of Year	4,432,002	4,432,002	4,432,002	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$686,660</u>	<u>\$425,167</u>	<u>\$6,192,410</u>	<u>\$5,767,243</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,815,180	\$2,815,181	\$2,841,741	\$26,560
Intergovernmental	156,900	307,873	347,551	39,678
Charges for Services	1,920,000	1,920,000	2,049,630	129,630
Other	0	308	50,024	49,716
<i>Total Revenues</i>	4,892,080	5,043,362	5,288,946	245,584
Expenditures				
<i>Current:</i>				
Health				
Salaries and Wages	3,097,935	3,133,925	3,076,066	57,859
Fringe Benefits	1,266,439	1,549,337	1,519,219	30,118
Contractual Services	364,000	370,067	358,021	12,046
Supplies and Material	268,000	286,158	269,253	16,905
Capital Outlay and Equipment	339,881	88,467	61,824	26,643
Other	212,000	198,700	183,082	15,618
Total Health	5,548,255	5,626,654	5,467,465	159,189
<i>Debt Service:</i>				
Interest and Fiscal Charges	56,109	28,109	28,109	0
Total Debt Service	56,109	28,109	28,109	0
<i>Total Expenditures</i>	5,604,364	5,654,763	5,495,574	159,189
<i>Excess of Revenues Over (Under) Expenditures</i>	(712,284)	(611,401)	(206,628)	404,773
Other Financing Uses				
Advances Out	(175,000)	(175,000)	(175,000)	0
<i>Total Other Financing Uses</i>	(175,000)	(175,000)	(175,000)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(887,284)	(786,401)	(381,628)	404,773
Fund Balances at Beginning of Year	887,284	887,284	887,284	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$100,883</u>	<u>\$505,656</u>	<u>\$404,773</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$151,593	\$151,593
Other	0	0	210,133	210,133
<i>Total Revenues</i>	0	0	361,726	361,726
Expenditures				
<i>Current:</i>				
General Government				
Salary and Wages	2,000,000	6,867,581	5,263,304	1,604,277
Other	2,000,000	3,000,000	2,298,712	701,288
<i>Total Expenditures</i>	4,000,000	9,867,581	7,562,016	2,305,565
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000,000)	(9,867,581)	(7,200,290)	2,667,291
Fund Balances (Deficit) at Beginning of Year	12,719,374	12,719,374	12,719,374	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,719,374</u>	<u>\$2,851,793</u>	<u>\$5,519,084</u>	<u>\$2,667,291</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$16,000	\$16,000	\$14,942	(\$1,058)
Licenses and Permits	150,000	150,000	196,454	46,454
Fines and Forfeitures	19,000	19,000	24,772	5,772
Other	18,500	18,500	20,895	2,395
<i>Total Revenues</i>	203,500	203,500	257,063	53,563
Expenditures				
<i>Current:</i>				
Health				
Salary and Wages	129,688	129,688	129,278	410
Fringe Benefits	55,514	55,514	48,794	6,720
Supplies and Materials	14,000	14,000	5,751	8,249
Capital Outlay and Equipment	428	428	427	1
Other	52,000	104,495	96,699	7,796
Total Health	251,630	304,125	280,949	23,176
<i>Total Expenditures</i>	251,630	304,125	280,949	23,176
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,130)	(100,625)	(23,886)	76,739
Fund Balances (Deficit) at Beginning of Year	142,943	142,943	142,943	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$94,813</u>	<u>\$42,318</u>	<u>\$119,057</u>	<u>\$76,739</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, 2023

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

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$0	\$0	\$884,222	\$884,222
Intergovernmental	0	0	77,220	77,220
<i>Total Revenues</i>	0	0	961,442	961,442
Expenditures				
<i>Current:</i>				
Human Services				
Senior Citizens				
Capital Outlay and Equipment	0	1,521	1,521	0
Other	0	629,037	618,367	10,670
Total Senior Citizens	0	630,558	619,888	10,670
Meals on Wheels				
Contractual Services	0	299,892	299,892	0
Other	0	6,300	6,064	236
Total Meals on Wheels	0	306,192	305,956	236
Total Expenditures	0	936,750	925,844	10,906
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(936,750)	35,598	972,348
Other Financing Sources (Uses)				
Transfers In	0	810,000	0	(810,000)
<i>Total Other Financing Sources (Uses)</i>	0	810,000	0	(810,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(126,750)	0	(810,000)
Fund Balances (Deficit) at Beginning of Year	371,587	371,587	371,587	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$371,587</u>	<u>\$244,837</u>	<u>\$407,185</u>	<u>\$162,348</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,569	4,569	4,569	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,569</u>	<u>\$4,569</u>	<u>\$4,569</u>	<u>\$0</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$131,137	\$78,951	(\$52,186)
<i>Total Revenues</i>	0	131,137	78,951	(52,186)
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	132,157	86,867	45,290
<i>Total Expenditures</i>	0	132,157	86,867	45,290
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,020)	(7,916)	(6,896)
Fund Balances (Deficit) at Beginning of Year	28,194	28,194	28,194	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$28,194</u>	<u>\$27,174</u>	<u>\$20,278</u>	<u>(\$6,896)</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$55	\$55
<i>Total Revenues</i>	0	0	55	55
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	55	55
Fund Balances (Deficit) at Beginning of Year	2,897	2,897	2,897	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,897</u>	<u>\$2,897</u>	<u>\$2,952</u>	<u>\$55</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$240,000	\$204,409	(\$35,591)
<i>Total Revenues</i>	0	240,000	204,409	(35,591)
Expenditures				
<i>Current:</i>				
Health				
Contract Services	0	240,000	152,058	87,942
Total Health	0	240,000	152,058	87,942
<i>Total Expenditures</i>	0	240,000	152,058	87,942
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	52,351	52,351
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>\$52,351</u>	<u>\$52,351</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, 2023

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Health Ohio Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	16,850	16,850	16,850	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$16,850	\$16,850	\$16,850	\$0

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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	13,596	13,596	13,596	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$13,596	\$13,596	\$13,596	\$0

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Carbon Fee Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,240	3,240	3,240	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,240	\$3,240	\$3,240	\$0

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OneOhio Opioid Settlement Fund
For the Year Ended December 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$180,087	\$180,087
<i>Total Revenues</i>	0	0	180,087	180,087
Expenditures	0	0	0	0
<i>Total Expenditures</i>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	180,087	180,087
Fund Balances (Deficit) at Beginning of Year	39,952	39,952	39,952	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$39,952</u>	<u>\$39,952</u>	<u>\$220,039</u>	<u>\$180,087</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$952,950	\$952,950	\$969,059	\$16,109
Other	0	0	100	100
<i>Total Revenues</i>	952,950	952,950	969,159	16,209
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	310,000	310,000	208,041	101,959
Fringe Benefits	133,751	133,751	101,149	32,602
Contractual Services	510,000	510,000	438,052	71,948
Supplies and Materials	5,000	5,000	530	4,470
Capital Outlay	21,500	18,300	6,047	12,253
Other	5,000	8,200	7,032	1,168
<i>Total Expenditures</i>	985,251	985,251	760,851	224,400
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,301)	(32,301)	208,308	240,609
Fund Balances (Deficit) at Beginning of Year	1,231,111	1,231,111	1,231,111	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,198,810</u>	<u>\$1,198,810</u>	<u>\$1,439,419</u>	<u>\$240,609</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$103,450	\$103,450	\$84,858	(\$18,592)
Other	0	0	2,909	2,909
<i>Total Revenues</i>	103,450	103,450	87,767	(15,683)
Expenditures				
Public Works				
Salary and Wages	86,000	86,000	46,863	39,137
Fringe Benefits	19,510	19,510	7,850	11,660
Contractual Services	17,000	17,000	16,999	1
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	200	200	177	23
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	125,710	125,710	71,889	53,821
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,260)	(22,260)	15,878	38,138
Fund Balances (Deficit) at Beginning of Year	14,603	14,603	14,603	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	(\$7,657)	(\$7,657)	\$30,481	\$38,138

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$6,538	\$6,475	(\$63)
Interest	0	0	13	13
<i>Total Revenues</i>	0	6,538	6,488	(50)
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	581	7,056	7,006	50
<i>Total Expenditures</i>	581	7,056	7,006	50
<i>Excess of Revenues Over (Under) Expenditures</i>	(581)	(518)	(518)	0
Fund Balances (Deficit) at Beginning of Year	518	518	518	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>(\$63)</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)
Board of Elections Grant
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$140,734	\$140,734	\$0
<i>Total Revenues</i>	0	140,734	140,734	0
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	0	96,685	96,685	0
Contractual Services	0	29,589	29,589	0
Other	0	14,460	14,460	0
<i>Total Expenditures</i>	0	140,734	140,734	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)
DRETAC Prosecutor Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$69,000	\$69,000	\$70,076	\$1,076
Other	0	0	229	229
<i>Total Revenues</i>	69,000	69,000	70,305	1,305
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	68,000	68,000	58,487	9,513
Fringe Benefits	11,377	11,377	9,639	1,738
Supplies and Materials	400	400	0	400
Capital Outlay and Equipment	400	400	0	400
<i>Total Expenditures</i>	80,177	80,177	68,126	12,051
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,177)	(11,177)	2,179	13,356
Fund Balances (Deficit) at Beginning of Year	27,234	27,234	27,234	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$16,057</u>	<u>\$16,057</u>	<u>\$29,413</u>	<u>\$13,356</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	0	0	\$71	71
<i>Total Revenues</i>	0	0	71	71
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	71	71
Fund Balances (Deficit) at Beginning of Year	4,184	4,184	4,184	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,184</u>	<u>\$4,184</u>	<u>\$4,255</u>	<u>\$71</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$240,000	\$240,000	\$277,440	\$37,440
Charges for Services	84,000	84,000	53,900	(30,100)
<i>Total Revenues</i>	324,000	324,000	331,340	7,340
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	278,952	292,952	290,704	2,248
Fringe Benefits	47,924	57,724	50,744	6,980
Supplies and Materials	900	900	0	900
Other	800	800	489	311
<i>Total Expenditures</i>	328,576	352,376	341,937	10,439
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,576)	(28,376)	(10,597)	17,779
Fund Balances (Deficit) at Beginning of Year	150,069	150,069	150,069	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$145,493</u>	<u>\$121,693</u>	<u>\$139,472</u>	<u>\$17,779</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	15	15	15	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$15	\$15	\$15	\$0

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$15,000	\$15,000	\$28,379	\$13,379
<i>Total Revenues</i>	15,000	15,000	28,379	13,379
Expenditures				
<i>Current:</i>				
Public Safety				
Other	20,000	67,085	59,202	7,883
<i>Total Expenditures</i>	20,000	67,085	59,202	7,883
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	(52,085)	(30,823)	21,262
Fund Balances (Deficit) at Beginning of Year	53,454	53,454	53,454	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$48,454</u>	<u>\$1,369</u>	<u>\$22,631</u>	<u>\$21,262</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	2,865	2,865	2,865	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$2,865	\$2,865	\$2,865	\$0

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$137,000	\$169,244	\$198,229	\$28,985
<i>Total Revenues</i>	137,000	169,244	198,229	28,985
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	143,318	200,343	200,343	0
<i>Total Expenditures</i>	143,318	200,343	200,343	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,318)	(31,099)	(2,114)	28,985
Fund Balances (Deficit) at Beginning of Year	31,099	31,099	31,099	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$24,781</u>	<u>\$0</u>	<u>\$28,985</u>	<u>\$28,985</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$15,000	\$15,000	\$2,500	(\$12,500)
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	15,000	15,000	2,500	12,500
Total Public Safety	15,000	15,000	2,500	12,500
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-IIL 2011 Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	11	11	11	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$11	\$11	\$11	\$0

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$114,450	\$114,450	\$111,809	(\$2,641)
Other	0	0	15,031	15,031
<i>Total Revenues</i>	114,450	114,450	126,840	12,390
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	40,040	40,040	35,488	4,552
Fringe Benefits	6,467	6,467	5,749	718
Contractual Services	83,282	83,282	83,279	3
<i>Total Expenditures</i>	129,789	129,789	124,516	5,273
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,339)	(15,339)	2,324	17,663
Other Financing Sources				
Transfers In	15,031	15,031	0	(15,031)
<i>Total Other Financing Sources</i>	15,031	15,031	0	(15,031)
<i>Excess of Revenues and Other Financing Sources Over(Under) Expenditures and Other Uses</i>	(308)	(308)	2,324	2,632
Fund Balances (Deficit) at Beginning of Year	36,175	36,175	36,175	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$35,867</u>	<u>\$35,867</u>	<u>\$38,499</u>	<u>\$2,632</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
PIIG - ODRC Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	5	5	5	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$5	\$5	\$5	\$0

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
JRIG - DRC Grant Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$114,088	\$114,088	\$57,044	(\$57,044)
<i>Total Revenues</i>	<u>114,088</u>	<u>114,088</u>	<u>57,044</u>	<u>(57,044)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	114,091	114,091	74,597	39,494
<i>Total Expenditures</i>	<u>114,091</u>	<u>114,091</u>	<u>74,597</u>	<u>39,494</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3)	(3)	(17,553)	(17,550)
Fund Balances (Deficit) at Beginning of Year	17,554	17,554	17,554	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>\$17,551</u>	<u>\$17,551</u>	<u>\$1</u>	<u>(\$17,550)</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$193,492	\$193,492	\$193,494	\$2
Other	0	0	525	525
<i>Total Revenues</i>	193,492	193,492	194,019	527
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	7,134	20,150	20,126	24
Fringe Benefits	1,102	2,304	2,285	19
Contractual Services	139,056	141,087	120,616	20,471
Other	30,000	30,000	25,640	4,360
<i>Total Expenditures</i>	177,292	193,541	168,667	24,874
<i>Excess of Revenues Over (Under) Expenditures</i>	16,200	(49)	25,352	25,401
Fund Balances (Deficit) at Beginning of Year	228,406	228,406	228,406	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$244,606	\$228,357	\$253,758	\$25,401

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$84,500	\$84,500	\$70,076	(\$14,424)
Other	0	0	6,792	6,792
<i>Total Revenues</i>	84,500	84,500	76,868	(7,632)
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	50,960	50,955	45,163	5,792
Fringe Benefits	38,993	39,048	37,078	1,970
Supplies and Materials	1,000	950	0	950
Other	9,000	9,000	3,859	5,141
<i>Total Expenditures</i>	99,953	99,953	86,100	13,853
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,453)	(15,453)	(9,232)	6,221
Fund Balances (Deficit) at Beginning of Year	75,141	75,141	75,141	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$59,688</u>	<u>\$59,688</u>	<u>\$65,909</u>	<u>\$6,221</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$9,132	9,132
<i>Total Revenues</i>	0	0	9,132	9,132
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	9,132	9,132
Fund Balances (Deficit) at Beginning of Year	17,019	17,019	17,019	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$17,019</u>	<u>\$17,019</u>	<u>\$26,151</u>	<u>\$9,132</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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$13,700	\$13,700
<i>Total Revenues</i>	0	0	13,700	13,700
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Contractual Services	26,000	26,000	7,328	18,672
Supplies and Materials	2,000	2,000	0	2,000
Other	2,000	2,000	465	1,535
<i>Total Expenditures</i>	30,000	30,000	7,793	22,207
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,000)	(30,000)	5,907	35,907
Fund Balances (Deficit) at Beginning of Year	52,007	52,007	52,007	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$22,007</u>	<u>\$22,007</u>	<u>\$57,914</u>	<u>\$35,907</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$23,000	\$23,000	\$20,411	(\$2,589)
<i>Total Revenues</i>	23,000	23,000	20,411	(2,589)
Expenditures				
<i>Current:</i>				
Public Safety				
Other	20,000	27,500	24,292	3,208
<i>Total Expenditures</i>	20,000	27,500	24,292	3,208
<i>Excess of Revenues Over (Under) Expenditures</i>	3,000	(4,500)	(3,881)	619
Fund Balances (Deficit) at Beginning of Year	39,843	39,843	39,843	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$42,843</u>	<u>\$35,343</u>	<u>\$35,962</u>	<u>\$619</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Concealed Carry Weapons Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$20,000	\$20,000	\$16,633	(\$3,367)
Other	0	0	2,280	2,280
<i>Total Revenues</i>	20,000	20,000	18,913	(1,087)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	20,000	20,000	12,879	7,121
Fringe Benefits	4,561	4,561	3,461	1,100
Contractual Services	10,000	8,800	5,403	3,397
Supplies and Materials	1,000	1,000	0	1,000
Other	0	1,200	1,200	0
<i>Total Expenditures</i>	35,561	35,561	22,943	12,618
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,561)	(15,561)	(4,030)	11,531
Fund Balances (Deficit) at Beginning of Year	12,860	12,860	12,860	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	(\$2,701)	(\$2,701)	\$8,830	\$11,531

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$600,000	\$600,000	\$653,104	\$53,104
<i>Total Revenues</i>	600,000	600,000	653,104	53,104
Expenditures				
Public Safety				
Salary and Wages	250,000	350,000	320,246	29,754
Fringe Benefits	50,055	70,255	61,363	8,892
Supplies and Materials	15,000	15,000	359	14,641
Capital Outlay and Equipment	0	50,000	26,300	23,700
<i>Total Expenditures</i>	315,055	485,255	408,268	76,987
<i>Excess of Revenues Over (Under) Expenditures</i>	284,945	114,745	244,836	130,091
Fund Balances (Deficit) at Beginning of Year	358,056	358,056	358,056	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$643,001</u>	<u>\$472,801</u>	<u>\$602,892</u>	<u>\$130,091</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$0	0
<i>Total Revenues</i>	0	0	0	0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	2,721	2,721	2,721	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,721</u>	<u>\$2,721</u>	<u>\$2,721</u>	<u>\$0</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	8,320	8,320	8,320	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>\$8,320</u></u>	<u><u>\$8,320</u></u>	<u><u>\$8,320</u></u>	<u><u>\$0</u></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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$10,450	\$11,310	\$860
<i>Total Revenues</i>	0	10,450	11,310	860
Expenditures				
<i>Current:</i>				
Public Safety				
Other	0	20,750	20,747	3
Total Public Safety	0	20,750	20,747	3
<i>Total Expenditures</i>	0	20,750	20,747	3
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(10,300)	(9,437)	863
Fund Balances (Deficit) at Beginning of Year	10,313	10,313	10,313	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,313</u>	<u>\$13</u>	<u>\$876</u>	<u>\$863</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, 2023

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Clean Kids Grant Fund
For the Year Ended December 31, 2023

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
DARE Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$16,002	\$16,002	\$14,802	(\$1,200)
Other	5,000	5,000	15,466	10,466
<i>Total Revenues</i>	21,002	21,002	30,268	9,266
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	16,002	16,002	2,107	13,895
Fringe Benefits	15,118	25,118	15,306	9,812
<i>Total Expenditures</i>	31,120	41,120	17,413	23,707
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,118)	(20,118)	12,855	32,973
Other Financing Sources				
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 and Other Uses</i>	(2,618)	(12,618)	20,355	32,973
Fund Balances (Deficit) at Beginning of Year	36,686	36,686	36,686	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$34,068</u>	<u>\$24,068</u>	<u>\$57,041</u>	<u>\$32,973</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	164	164	164	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$164</u></u>	<u><u>\$164</u></u>	<u><u>\$164</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OCJS - DVDA Sheriff Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$30,456	\$30,456	\$28,318	(\$2,138)
<i>Total Revenues</i>	30,456	30,456	28,318	(2,138)
Expenditures				
<i>Current:</i>				
Public Safety				
Other	40,000	40,000	40,000	0
<i>Total Expenditures</i>	40,000	40,000	40,000	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,544)	(9,544)	(11,682)	(2,138)
Other Financing Sources				
Transfers In	7,614	7,614	7,614	0
<i>Total Other Financing Sources</i>	7,614	7,614	7,614	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(1,930)	(1,930)	(4,068)	(2,138)
Fund Balances (Deficit) at Beginning of Year	34,518	34,518	34,518	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$32,588</u>	<u>\$32,588</u>	<u>\$30,450</u>	<u>(\$2,138)</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$2,000	\$2,000	\$0	(\$2,000)
Intergovernmental	15,000	15,000	1,603	(13,397)
Other	5,000	5,000	0	(5,000)
<i>Total Revenues</i>	22,000	22,000	1,603	(20,397)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	64,444	64,414	62,659	1,755
Fringe Benefits	45,409	45,439	44,801	638
Supplies and Materials	1,000	1,000	927	73
Other	6,000	6,000	2,264	3,736
<i>Total Expenditures</i>	116,853	116,853	110,651	6,202
<i>Excess of Revenues Over (Under) Expenditures</i>	(94,853)	(94,853)	(109,048)	(14,195)
Other Financing Sources				
Transfers In	0	0	116,853	116,853
<i>Total Other Financing Sources</i>	0	0	116,853	116,853
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(94,853)	(94,853)	7,805	102,658
Fund Balances (Deficit) at Beginning of Year	1,795	1,795	1,795	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>(\$93,058)</u>	<u>(\$93,058)</u>	<u>\$9,600</u>	<u>\$102,658</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	375	375	375	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>\$375</u></u>	<u><u>\$375</u></u>	<u><u>\$375</u></u>	<u><u>\$0</u></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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$50	\$50	\$0	(\$50)
<i>Total Revenues</i>	50	50	0	(50)
Expenditures				
<i>Current:</i>				
Public Safety				
Other	100	100	0	100
<i>Total Expenditures</i>	100	100	0	100
<i>Excess of Revenues Over (Under) Expenditures</i>	(50)	(50)	0	50
Fund Balances (Deficit) at Beginning of Year	362	362	362	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$312</u>	<u>\$312</u>	<u>\$362</u>	<u>\$50</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$3,786	\$3,786
<i>Total Revenues</i>	0	0	3,786	3,786
Expenditures				
<i>Current:</i>				
Public Safety				
Fringe Benefits	3,065	3,065	2,496	569
<i>Total Expenditures</i>	3,065	3,065	2,496	569
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,065)	(3,065)	1,290	4,355
Fund Balances (Deficit) at Beginning of Year	3,487	3,487	3,487	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$422</u>	<u>\$422</u>	<u>\$4,777</u>	<u>\$4,355</u>

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$25,000	\$25,000	\$27,000	\$2,000
<i>Total Revenues</i>	25,000	25,000	27,000	2,000
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	17,000	17,000	3,057	13,943
Fringe Benefits	3,370	3,370	592	2,778
Supplies and Materials	500	500	304	196
Other	6,200	6,200	5,163	1,037
<i>Total Expenditures</i>	27,070	27,070	9,116	17,954
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,070)	(2,070)	17,884	19,954
Fund Balances (Deficit) at Beginning of Year	23,595	23,595	23,595	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$21,525	\$21,525	\$41,479	\$19,954

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$4,100	\$4,100	\$4,475	\$375
<i>Total Revenues</i>	4,100	4,100	4,475	375
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	4,100	4,100	0	4,100
<i>Total Expenditures</i>	4,100	4,100	0	4,100
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	4,475	4,475
Fund Balances (Deficit) at Beginning of Year	19,714	19,714	19,714	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$19,714</u>	<u>\$19,714</u>	<u>\$24,189</u>	<u>\$4,475</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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$14,000	\$14,000	\$15,686	\$1,686
Other	7,500	7,500	7,300	(200)
<i>Total Revenues</i>	21,500	21,500	22,986	1,486
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	18,654	18,654	18,654	0
Fringe Benefits	2,995	2,995	2,982	13
<i>Total Expenditures</i>	21,649	21,649	21,636	13
<i>Excess of Revenues Over (Under) Expenditures</i>	(149)	(149)	1,350	1,499
Fund Balances (Deficit) at Beginning of Year	2,653	2,653	2,653	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,504</u>	<u>\$2,504</u>	<u>\$4,003</u>	<u>\$1,499</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Monitoring Service Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,000	\$4,000	\$0	(\$4,000)
<i>Total Revenues</i>	4,000	4,000	0	(4,000)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,000	\$5,000	\$4,345	(\$655)
<i>Total Revenues</i>	5,000	5,000	4,345	(655)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	5,000	5,000	2,495	2,505
<i>Total Expenditures</i>	5,000	5,000	2,495	2,505
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	1,850	1,850
Fund Balances (Deficit) at Beginning of Year	40,690	40,690	40,690	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40,690</u>	<u>\$40,690</u>	<u>\$42,540</u>	<u>\$1,850</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$15,000	\$15,000	\$23,209	\$8,209
<i>Total Revenues</i>	15,000	15,000	23,209	8,209
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	15,000	15,000	7,300	7,700
Total Judicial	15,000	15,000	7,300	7,700
<i>Total Expenditures</i>	15,000	15,000	7,300	7,700
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	15,909	15,909
Fund Balances (Deficit) at Beginning of Year	48,385	48,385	48,385	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$48,385</u>	<u>\$48,385</u>	<u>\$64,294</u>	<u>\$15,909</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$40,398	\$40,398	\$40,565	\$167
<i>Total Revenues</i>	40,398	40,398	40,565	167
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	7,369	7,788	7,788	0
Fringe Benefits	147	1,365	1,365	0
Contractual Services	29,633	31,321	30,428	893
Supplies and Materials	755	0	0	0
Other	1,200	600	600	0
<i>Total Expenditures</i>	39,104	41,074	40,181	893
<i>Excess of Revenues Over (Under) Expenditures</i>	1,294	(676)	384	1,060
Fund Balances (Deficit) at Beginning of Year	676	676	676	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,970</u>	<u>\$0</u>	<u>\$1,060</u>	<u>\$1,060</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$250	\$250	\$1,250	\$1,000
<i>Total Revenues</i>	250	250	1,250	1,000
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	250	250	21	229
<i>Total Expenditures</i>	250	250	21	229
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	1,229	1,229
Fund Balances (Deficit) at Beginning of Year	6,071	6,071	6,071	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,071</u>	<u>\$6,071</u>	<u>\$7,300</u>	<u>\$1,229</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Veterans Court Sp Docket Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$20,000	\$40,000	\$20,000	(\$20,000)
<i>Total Revenues</i>	20,000	40,000	20,000	(20,000)
Expenditures				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	20,000	40,000	21,563	18,437
<i>Total Expenditures</i>	20,000	40,000	21,563	18,437
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(1,563)	(1,563)
Fund Balances (Deficit) at Beginning of Year	24,765	24,765	24,765	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$24,765</u>	<u>\$24,765</u>	<u>\$23,202</u>	<u>(\$1,563)</u>

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$318	\$318	\$0	(\$318)
<i>Total Revenues</i>	318	318	0	(318)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	318	318	318	0
<i>Total Expenditures</i>	318	318	318	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(318)	(318)
Fund Balances (Deficit) at Beginning of Year	318	318	318	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$318</u>	<u>\$318</u>	<u>\$0</u>	<u>(\$318)</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Technology Grant 2022 Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,000	\$20,000	\$20,000	\$0
<i>Total Revenues</i>	10,000	20,000	20,000	0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	0	27,290	24,552	2,738
<i>Total Expenditures</i>	0	27,290	24,552	2,738
<i>Excess of Revenues Over (Under) Expenditures</i>	10,000	(7,290)	(4,552)	2,738
Fund Balances (Deficit) at Beginning of Year	7,290	7,290	7,290	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$17,290	\$0	\$2,738	\$2,738

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Advance GAL Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$147,625	\$147,625	\$0	(\$147,625)
<i>Total Revenues</i>	147,625	147,625	0	(147,625)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	0	147,625	147,625	0
<i>Total Expenditures</i>	0	147,625	147,625	0
<i>Excess of Revenues Over (Under) Expenditures</i>	147,625	0	(147,625)	(147,625)
Fund Balances (Deficit) at Beginning of Year	147,625	147,625	147,625	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$295,250	\$147,625	\$0	(\$147,625)

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$7,000	\$7,000	\$6,405	(\$595)
<i>Total Revenues</i>	7,000	7,000	6,405	(595)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	3,000	3,000	1,945	1,055
Fringe Benefits	2,569	8,332	5,291	3,041
<i>Total Expenditures</i>	5,569	11,332	7,236	4,096
<i>Excess of Revenues Over (Under) Expenditures</i>	1,431	(4,332)	(831)	3,501
Fund Balances (Deficit) at Beginning of Year	4,332	4,332	4,332	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,763</u>	<u>\$0</u>	<u>\$3,501</u>	<u>\$3,501</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marriage License Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$5,150	\$5,150	\$5,807	\$657
Licenses and Permits	6,000	6,000	4,420	(1,580)
<i>Total Revenues</i>	11,150	11,150	10,227	(923)
Expenditures				
<i>Current:</i>				
Health				
Other	13,000	13,000	9,689	3,311
<i>Total Expenditures</i>	13,000	13,000	9,689	3,311
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,850)	(1,850)	538	2,388
Fund Balances (Deficit) at Beginning of Year	3,815	3,815	3,815	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,965</u>	<u>\$1,965</u>	<u>\$4,353</u>	<u>\$2,388</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$12,000	\$12,000	\$10,136	(\$1,864)
<i>Total Revenues</i>	12,000	12,000	10,136	(1,864)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	15,000	15,000	7,299	7,701
<i>Total Expenditures</i>	15,000	15,000	7,299	7,701
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	(3,000)	2,837	5,837
Fund Balances (Deficit) at Beginning of Year	21,331	21,331	21,331	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$18,331</u>	<u>\$18,331</u>	<u>\$24,168</u>	<u>\$5,837</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$4,000	\$4,000	\$3,073	(\$927)
<i>Total Revenues</i>	4,000	4,000	3,073	(927)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	2,700	2,700	1,787	913
<i>Total Expenditures</i>	2,700	2,700	1,787	913
<i>Excess of Revenues Over (Under) Expenditures</i>	1,300	1,300	1,286	(14)
Fund Balances (Deficit) at Beginning of Year	3,398	3,398	3,398	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,698</u>	<u>\$4,698</u>	<u>\$4,684</u>	<u>(\$14)</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$9,000	\$9,000	\$8,425	(\$575)
<i>Total Revenues</i>	9,000	9,000	8,425	(575)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	30,000	30,000	0	30,000
<i>Total Expenditures</i>	30,000	30,000	0	30,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,000)	(21,000)	8,425	29,425
Fund Balances (Deficit) at Beginning of Year	107,825	107,825	107,825	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$86,825</u>	<u>\$86,825</u>	<u>\$116,250</u>	<u>\$29,425</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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	3,000	3,000	0	3,000
<i>Total Expenditures</i>	3,000	3,000	0	3,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	(3,000)	0	3,000
Fund Balances (Deficit) at Beginning of Year	3,295	3,295	3,295	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$295</u>	<u>\$295</u>	<u>\$3,295</u>	<u>\$3,000</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Tobacco Intervention Fund
For the Year Ended December 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	19,849	19,849	0	19,849
<i>Total Expenditures</i>	19,849	19,849	0	19,849
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,849)	(19,849)	0	19,849
Fund Balances (Deficit) at Beginning of Year	19,849	19,849	19,849	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$19,849</u>	<u>\$19,849</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$138	\$138
<i>Total Revenues</i>	0	0	138	138
Expenditures				
<i>Current:</i>				
Public Safety				
Other	4,000	4,000	0	4,000
<i>Total Expenditures</i>	4,000	4,000	0	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	(4,000)	138	4,138
Fund Balances (Deficit) at Beginning of Year	4,971	4,971	4,971	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$971</u>	<u>\$971</u>	<u>\$5,109</u>	<u>\$4,138</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$20,000	\$20,000	\$24,455	\$4,455
<i>Total Revenues</i>	20,000	20,000	24,455	4,455
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	20,000	20,000	15,275	4,725
Fringe Benefits	2,692	2,692	1,649	1,043
Other	22,000	22,000	13,632	8,368
<i>Total Expenditures</i>	44,692	44,692	30,556	14,136
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,692)	(24,692)	(6,101)	18,591
Fund Balances (Deficit) at Beginning of Year	42,812	42,812	42,812	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$18,120</u>	<u>\$18,120</u>	<u>\$36,711</u>	<u>\$18,591</u>

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,000	\$12,000	\$10,567	(\$1,433)
<i>Total Revenues</i>	12,000	12,000	10,567	(1,433)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	0	4,000
Other	55,000	55,000	0	55,000
<i>Total Expenditures</i>	59,000	59,000	0	59,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,000)	(47,000)	10,567	57,567
Fund Balances (Deficit) at Beginning of Year	155,976	155,976	155,976	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$108,976</u>	<u>\$108,976</u>	<u>\$166,543</u>	<u>\$57,567</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$101,632	\$101,632	\$100,505	(\$1,127)
Other	0	0	49,262	49,262
<i>Total Revenues</i>	101,632	101,632	149,767	48,135
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	89,000	92,600	92,430	170
Fringe Benefits	32,599	24,404	14,953	9,451
Contractual Services	4,000	7,995	7,235	760
Other	4,000	4,600	3,063	1,537
<i>Total Expenditures</i>	129,599	129,599	117,681	11,918
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,967)	(27,967)	32,086	60,053
Fund Balances (Deficit) at Beginning of Year	211,559	211,559	211,559	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$183,592</u>	<u>\$183,592</u>	<u>\$243,645</u>	<u>\$60,053</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$75,968	\$75,968	\$70,792	(\$5,176)
<i>Total Revenues</i>	75,968	75,968	70,792	(5,176)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	63,000	63,000	53,730	9,270
Fringe Benefits	12,637	12,637	10,249	2,388
Other	2,000	2,000	1,999	1
<i>Total Expenditures</i>	77,637	77,637	65,978	11,659
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,669)	(1,669)	4,814	6,483
Fund Balances (Deficit) at Beginning of Year	42,925	42,925	42,925	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$41,256	\$41,256	\$47,739	\$6,483

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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$35,847	\$35,847
<i>Total Revenues</i>	0	0	35,847	35,847
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Capital Outlay and Equipment	40,000	77,832	77,832	0
<i>Total Expenditures</i>	40,000	77,832	77,832	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,000)	(77,832)	(41,985)	35,847
Other Financing Sources				
Transfers In	0	37,832	37,832	0
<i>Total Other Financing Sources</i>	0	37,832	37,832	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(40,000)	(40,000)	(4,153)	35,847
Fund Balances (Deficit) at Beginning of Year	40,478	40,478	40,478	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$478</u>	<u>\$478</u>	<u>\$36,325</u>	<u>\$35,847</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$50	\$50	\$0	(\$50)
Fines and Forfeitures	59,775	59,775	35,556	(24,219)
Other	0	0	18,122	18,122
<i>Total Revenues</i>	59,825	59,825	53,678	(6,147)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	18,989	18,989	18,283	706
Fringe Benefits	3,048	3,048	2,939	109
Contractual Services	1,000	5,275	682	4,593
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	51,138	51,875	51,031	844
<i>Total Expenditures</i>	75,175	80,187	72,935	7,252
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,350)	(20,362)	(19,257)	1,105
Other Financing Sources				
Transfers In	18,500	18,500	19,237	737
<i>Total Other Financing Sources</i>	18,500	18,500	19,237	737
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	3,150	(1,862)	(20)	1,842
Fund Balances (Deficit) at Beginning of Year	37,064	37,064	37,064	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$40,214</u>	<u>\$35,202</u>	<u>\$37,044</u>	<u>\$1,842</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,240,778	\$4,187,415	\$1,046,336	(\$3,141,079)
<i>Total Revenues</i>	1,240,778	4,187,415	1,046,336	(3,141,079)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	1,129,578	4,076,255	964,653	3,111,602
Other	128,000	128,000	46,000	82,000
<i>Total Expenditures</i>	1,257,578	4,204,255	1,010,653	3,193,602
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,800)	(16,840)	35,683	52,523
Fund Balances (Deficit) at Beginning of Year	37,708	37,708	37,708	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$20,908</u>	<u>\$20,868</u>	<u>\$73,391</u>	<u>\$52,523</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
FEMA Grant Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Public Works				
Other	0	105,552	105,523	29
Total Public Works	0	105,552	105,523	29
<i>Total Expenditures</i>	0	105,552	105,523	29
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(105,552)	(105,523)	29
Fund Balances (Deficit) at Beginning of Year	105,552	105,552	105,552	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$105,552</u>	<u>\$0</u>	<u>\$29</u>	<u>\$29</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
HAPCAP Grants
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$6,017,700	\$2,169,880	(\$3,847,820)
<i>Total Revenues</i>	0	6,017,700	2,169,880	(3,847,820)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	0	6,017,700	2,158,539	3,859,161
Total Public Works	0	6,017,700	2,158,539	3,859,161
<i>Total Expenditures</i>	0	6,017,700	2,158,539	3,859,161
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	11,341	11,341
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>\$11,341</u>	<u>\$11,341</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$69,660	\$111,819	\$95,063	(\$16,756)
Other	5,000	5,000	600	(4,400)
<i>Total Revenues</i>	74,660	116,819	95,663	(21,156)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	109,680	88,888	88,873	15
Fringe Benefits	17,074	27,509	23,979	3,530
Supplies and Materials	2,000	9,358	2,824	6,534
Capital Outlay and Equipment	2,500	2,500	187	2,313
Other	18,400	70,478	45,310	25,168
<i>Total Expenditures</i>	149,654	198,733	161,173	37,560
<i>Excess of Revenues Over (Under) Expenditures</i>	(74,994)	(81,914)	(65,510)	16,404
Other Financing Sources				
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>	6	(6,914)	9,490	16,404
Fund Balances (Deficit) at Beginning of Year	6,914	6,914	6,914	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,920</u>	<u>\$0</u>	<u>\$16,404</u>	<u>\$16,404</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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$14,000	\$27,525	\$25,577	(\$1,948)
<i>Total Revenues</i>	14,000	27,525	25,577	(1,948)
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	5,000	5,000	4,500	500
Supplies and Materials	5,000	5,000	1,101	3,899
Other	4,000	27,625	13,768	13,857
<i>Total Expenditures</i>	14,000	37,625	19,369	18,256
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(10,100)	6,208	16,308
Fund Balances (Deficit) at Beginning of Year	10,101	10,101	10,101	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,101</u>	<u>\$1</u>	<u>\$16,309</u>	<u>\$16,308</u>

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$15,798	\$15,798	\$0
<i>Total Revenues</i>	0	15,798	15,798	0
Expenditures				
<i>Current:</i>				
Public Safety				
Other	0	19,222	19,222	0
Total Health	0	19,222	19,222	0
<i>Total Expenditures</i>	0	19,222	19,222	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(3,424)	(3,424)	0
Fund Balances (Deficit) at Beginning of Year	3,424	3,424	3,424	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,424</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)
ARPA First Responder Grant
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$246,251	\$273,243	\$26,992
<i>Total Revenues</i>	0	246,251	273,243	26,992
Expenditures				
<i>Current:</i>				
Public Safety				
Other	0	246,251	246,251	0
Total Public Safety	0	246,251	246,251	0
<i>Total Expenditures</i>	0	246,251	246,251	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	26,992	26,992
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>\$26,992</u>	<u>\$26,992</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Support Enforcement Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,480,985	\$2,070,985	\$2,368,642	\$297,657
Charges for Services	508,711	508,711	304,559	(204,152)
<i>Total Revenues</i>	1,989,696	2,579,696	2,673,201	93,505
Expenditures				
Human Services				
Salary and Wages	665,000	745,000	720,356	24,644
Fringe Benefits	530,519	540,519	505,737	34,782
Contractual Services	1,000,000	1,787,514	1,756,606	30,908
Other	22,500	22,500	17,555	4,945
Total Human Services	2,218,019	3,095,533	3,000,254	95,279
<i>Total Expenditures</i>	2,218,019	3,095,533	3,000,254	95,279
<i>Excess of Revenues Over (Under) Expenditures</i>	(228,323)	(515,837)	(327,053)	188,784
Other Financing Sources				
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>	677	(286,837)	(98,053)	188,784
Fund Balances (Deficit) at Beginning of Year	286,838	286,838	286,838	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$287,515	\$1	\$188,785	\$188,784

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,150,000	\$1,450,000	\$1,608,395	\$158,395
<i>Total Revenues</i>	1,150,000	1,450,000	1,608,395	158,395
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	1,150,000	1,670,017	1,596,054	73,963
<i>Total Expenditures</i>	1,150,000	1,670,017	1,596,054	73,963
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(220,017)	12,341	232,358
Fund Balances (Deficit) at Beginning of Year	220,017	220,017	220,017	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$220,017</u>	<u>\$0</u>	<u>\$232,358</u>	<u>\$232,358</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$970,000	\$1,050,000	\$1,065,925	\$15,925
<i>Total Revenues</i>	970,000	1,050,000	1,065,925	15,925
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	970,000	1,110,663	1,025,516	85,147
<i>Total Expenditures</i>	970,000	1,110,663	1,025,516	85,147
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(60,663)	40,409	101,072
Fund Balances (Deficit) at Beginning of Year	60,663	60,663	60,663	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$60,663</u>	<u>\$0</u>	<u>\$101,072</u>	<u>\$101,072</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Sales Taxes	\$4,025,000	\$4,025,000	\$4,206,445	\$181,445
Intergovernmental	111,653	111,653	0	(111,653)
Other	242,000	286,000	310,997	24,997
<i>Total Revenues</i>	<u>4,378,653</u>	<u>4,422,653</u>	<u>4,517,442</u>	<u>94,789</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	1,100,000	1,137,202	1,081,964	55,238
Fringe Benefits	549,769	556,567	515,737	40,830
Contractual Services	232,000	232,000	205,865	26,135
Supplies and Materials	20,000	20,000	6,494	13,506
Capital Outlay and Equipment	1,091,337	1,091,337	93,113	998,224
Other	174,600	174,600	147,260	27,340
<i>Total Expenditures</i>	<u>3,167,706</u>	<u>3,211,706</u>	<u>2,050,433</u>	<u>1,161,273</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,210,947	1,210,947	2,467,009	1,256,062
Other Financing Sources				
Transfers In	0	0	111,653	111,653
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>111,653</u>	<u>111,653</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,210,947	1,210,947	2,578,662	1,367,715
Fund Balances (Deficit) at Beginning of Year	5,727,309	5,727,309	5,727,309	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,938,256</u>	<u>\$6,938,256</u>	<u>\$8,305,971</u>	<u>\$1,367,715</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$105,000	\$105,000	\$107,178	\$2,178
<i>Total Revenues</i>	105,000	105,000	107,178	2,178
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	105,000	105,000	107,178	2,178
Other Financing Uses				
Transfers Out	(111,653)	(111,653)	(111,653)	0
<i>Total Other Financing Uses</i>	(111,653)	(111,653)	(111,653)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(6,653)	(6,653)	(4,475)	2,178
Fund Balances (Deficit) at Beginning of Year	183,028	183,028	183,028	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$176,375	\$176,375	\$178,553	\$2,178

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$136,216	\$136,216	\$138,566	\$2,350
Intergovernmental	10,630	10,630	10,456	(174)
Other	140,624	140,624	666	(139,958)
<i>Total Revenues</i>	287,470	287,470	149,688	(137,782)
Expenditures				
<i>Current:</i>				
Health				
Contractual Services	1,160,250	1,160,250	91,867	1,068,383
Capital Outlay	184	184	184	0
Other	56,381	56,381	19,100	37,281
<i>Total Expenditures</i>	1,216,815	1,216,815	111,151	1,105,664
<i>Excess of Revenues Over (Under) Expenditures</i>	(929,345)	(929,345)	38,537	967,882
Fund Balances (Deficit) at Beginning of Year	1,388,416	1,388,416	1,388,416	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$459,071</u>	<u>\$459,071</u>	<u>\$1,426,953</u>	<u>\$967,882</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,657	3,657	3,657	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>\$3,657</u></u>	<u><u>\$3,657</u></u>	<u><u>\$3,657</u></u>	<u><u>\$0</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$20,944	\$20,944
<i>Total Revenues</i>	0	0	20,944	20,944
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	50,000	127,000	101,469	25,531
<i>Total Expenditures</i>	50,000	127,000	101,469	25,531
<i>Excess of Revenues Over (Under) Expenditures</i>	(50,000)	(127,000)	(80,525)	46,475
Fund Balances (Deficit) at Beginning of Year	327,177	327,177	327,177	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$277,177</u>	<u>\$200,177</u>	<u>\$246,652</u>	<u>\$46,475</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$350,000	\$350,000	\$397,756	\$47,756
Interest	95	95	483	388
Other	0	0	25	25
<i>Total Revenues</i>	350,095	350,095	398,264	48,169
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	166,079	166,079	162,482	3,597
Fringe Benefits	100,678	100,678	89,619	11,059
Contractual Services	31,050	31,050	27,864	3,186
Supplies and Materials	25,000	25,000	24,491	509
Capital Outlay and Equipment	700	700	687	13
Other	12,500	12,500	773	11,727
Interest and Fiscal Charges	25,199	25,199	25,199	0
Principal Retirement	108,921	108,921	108,921	0
Total Legislative and Executive	470,127	470,127	440,036	30,091
<i>Total Expenditures</i>	470,127	470,127	440,036	30,091
<i>Excess of Revenues Over (Under) Expenditures</i>	(120,032)	(120,032)	(41,772)	78,260
Fund Balances (Deficit) at Beginning of Year	493,427	493,427	493,427	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$373,395</u>	<u>\$373,395</u>	<u>\$451,655</u>	<u>\$78,260</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$10,000	\$10,000	\$64,056	\$54,056
<i>Total Revenues</i>	10,000	10,000	64,056	54,056
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	60,000	60,000	22,059	37,941
<i>Total Expenditures</i>	60,000	60,000	22,059	37,941
<i>Excess of Revenues Over (Under) Expenditures</i>	(50,000)	(50,000)	41,997	91,997
Fund Balances (Deficit) at Beginning of Year	154,851	154,851	154,851	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$104,851</u>	<u>\$104,851</u>	<u>\$196,848</u>	<u>\$91,997</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Beacon Reserve Balance Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,913,718	3,913,718	3,913,718	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>\$3,913,718</u></u>	<u><u>\$3,913,718</u></u>	<u><u>\$3,913,718</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Jail Bond Retirement Fund
For the Year Ended December 31, 2023

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,047	1,047	1,047	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,047</u>	<u>\$1,047</u>	<u>\$1,047</u>	<u>\$0</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$53	\$53
<i>Total Revenues</i>	0	0	53	53
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	53	53
Fund Balances (Deficit) at Beginning of Year	2,817	2,817	2,817	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,817</u>	<u>\$2,817</u>	<u>\$2,870</u>	<u>\$53</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Service:</i>				
Other	242	342	323	19
Principal Retirement	65,056	64,956	61,000	3,956
Interest & Fiscal Charges	6,823	6,823	6,823	0
<i>Total Expenditures</i>	72,121	72,121	68,146	3,975
<i>Excess of Revenues Over (Under) Expenditures</i>	(72,121)	(72,121)	(68,146)	3,975
Other Financing Sources				
Transfers In	68,065	68,065	68,146	81
<i>Total Other Financing Sources</i>	68,065	68,065	68,146	81
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(4,056)	(4,056)	0	4,056
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	(\$4,056)	(\$4,056)	\$0	\$4,056

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	140	140	140	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$140	\$140	\$140	\$0

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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Services</i>				
Prinicpal Retirement	144,678	144,678	144,678	0
Interest & Fiscal Charges	24,962	24,962	24,962	0
<i>Total Expenditures</i>	169,640	169,640	169,640	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(169,640)	(169,640)	(169,640)	0
Other Financing Sources				
Transfers In	169,640	169,640	169,640	0
<i>Total Other Financing Sources</i>	169,640	169,640	169,640	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Engineer Equipment Bond Retirement Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Services</i>				
Prinicpal Retirement	0	230,931	230,931	0
Interest & Fiscal Charges	0	34,989	34,989	0
<i>Total Expenditures</i>	0	265,920	265,920	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(265,920)	(265,920)	0
Other Financing Sources				
Transfers In	0	265,920	265,920	0
<i>Total Other Financing Sources</i>	0	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	<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)
Plains Water Assessment Bond Retirement Fund
For the Year Ended December 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$3	\$3
<i>Total Revenues</i>	0	0	3	3
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	3	3
Fund Balances (Deficit) at Beginning of Year	221	221	221	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$221</u>	<u>\$221</u>	<u>\$224</u>	<u>\$3</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Sewer Assessment Bond Retirement Fund
For the Year Ended December 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$11	\$11
<i>Total Revenues</i>	0	0	11	11
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	11	11
Fund Balances (Deficit) at Beginning of Year	620	620	620	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$620</u>	<u>\$620</u>	<u>\$631</u>	<u>\$11</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	809	809	809	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$809	\$809	\$809	\$0

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Service:</i>				
Principal Retirement				0
Interest and Fiscal Charges	7,902	7,902	7,530	372
<i>Total Expenditures</i>	7,902	7,902	7,530	372
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,902)	(7,902)	(7,530)	372
Other Financing Sources				
Transfers In	55,000	55,000	82,000	27,000
Advances Out	(47,000)	(47,000)	(47,000)	0
<i>Total Other Financing Sources</i>	8,000	8,000	35,000	27,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	98	98	27,470	27,372
Fund Balances (Deficit) at Beginning of Year	3,573	3,573	3,573	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,671	\$3,671	\$31,043	\$27,372

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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$140,624	\$140,624	\$0
<i>Total Revenues</i>	0	140,624	140,624	0
Expenditures				
<i>Current:</i>				
Capital Outlay and Equipment	0	140,624	140,624	0
<i>Total Expenditures</i>	0	140,624	140,624	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	35,839	35,839	35,839	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$35,839</u>	<u>\$35,839</u>	<u>\$35,839</u>	<u>\$0</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
911 Bond Capital Projects
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Contractual Services	0	8,000,000	2,833,424	5,166,576
Other	0	1,000,000	0	1,000,000
Total Capital Outlay	0	9,000,000	2,833,424	6,166,576
<i>Debt Services</i>				
Issuance Costs				
Bond Issuance Costs	0	91,664	91,664	0
Total Debt Service	0	91,664	91,664	0
<i>Total Expenditures</i>	0	9,091,664	2,925,088	6,166,576
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(9,091,664)	(2,925,088)	6,166,576
Other Financing Sources				
Transfers In	0	5,000,000	0	(5,000,000)
General Obligation Bonds Issued	0	9,092,000	9,092,000	0
<i>Total Other Financing Sources</i>	0	14,092,000	9,092,000	(5,000,000)
Net Change in Fund Balance	0	5,000,336	6,166,912	1,166,576
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>\$5,000,336</u>	<u>\$6,166,912</u>	<u>\$1,166,576</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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final Budget		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay</i>				
Capital Outlay and Equipment	250,000	1,080,000	1,004,305	75,695
<i>Total Expenditures</i>	250,000	1,080,000	1,004,305	75,695
<i>Excess of Revenues Over (Under) Expenditures</i>	(250,000)	(1,080,000)	(1,004,305)	75,695
Fund Balances (Deficit) at Beginning of Year	1,450,174	1,450,174	1,450,174	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,200,174</u>	<u>\$370,174</u>	<u>\$445,869</u>	<u>\$75,695</u>

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, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$60,000	\$60,000
<i>Total Revenues</i>	0	0	60,000	60,000
Expenditures				
<i>Current:</i>				
Capital Outlay				
Capital Outlay and Equipment	0	25,000	20,517	4,483
<i>Debt Services</i>				
Interest & Fiscal Charges	8,721	8,721	8,721	0
<i>Total Expenditures</i>	8,721	33,721	29,238	4,483
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,721)	(33,721)	30,762	64,483
Other Financing Sources (Uses):				
Advances Out	(96,244)	(96,244)	(96,244)	0
Transfers In	0	25,000	104,966	79,966
<i>Total Other Financing Sources (Uses)</i>	(96,244)	(71,244)	8,722	79,966
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(104,965)	(104,965)	39,484	144,449
Fund Balances (Deficit) at Beginning of Year	850,782	850,782	850,782	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$745,817</u>	<u>\$745,817</u>	<u>\$890,266</u>	<u>\$144,449</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Capital Projects Fund
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Other Financing Sources				
Transfers In	0	0	2,500,000	2,500,000
<i>Total Other Financing Sources</i>	0	0	2,500,000	2,500,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	2,500,000	2,500,000
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$2,500,000</u>	<u>\$2,500,000</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens High School and The Plains Bike Path Connector
For the Year Ended December 31, 2023*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,500,000	\$1,500,000	\$0	(\$1,500,000)
<i>Total Revenues</i>	1,500,000	1,500,000	0	(1,500,000)
Expenditures				
<i>Capital Outlay</i>				
Capital Outlay and Equipment	1,500,000	1,605,815	124,713	1,481,102
<i>Total Expenditures</i>	1,500,000	1,605,815	124,713	1,481,102
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(105,815)	(124,713)	(18,898)
Other Financing Sources				
Transfers In		105,815	107,050	1,235
<i>Total Other Financing Sources</i>	0	105,815	107,050	1,235
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	(17,663)	(17,663)
Fund Balances (Deficit) at Beginning of Year	18,175	18,175	18,175	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$18,175	\$18,175	\$512	(\$17,663)

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	92,524	92,524	92,524	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>\$92,524</u></u>	<u><u>\$92,524</u></u>	<u><u>\$92,524</u></u>	<u><u>\$0</u></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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	100	100	100	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$100	\$100	\$100	\$0

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	313	313	313	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$313	\$313	\$313	\$0

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,198	4,198	4,198	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,198	\$4,198	\$4,198	\$0

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$262,000	\$262,000	\$811	(\$261,189)
Other	12,458	12,458	0	(12,458)
<i>Total Revenues</i>	274,458	274,458	811	(273,647)
Expenditures				
<i>Current:</i>				
Capital Outlay				
Contractual Services	262,000	262,000	0	262,000
<i>Total Expenditures</i>	262,000	262,000	0	262,000
<i>Excess of Revenues Over (Under) Expenditures</i>	12,458	12,458	811	(11,647)
Fund Balances (Deficit) at Beginning of Year	50	50	50	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$12,508</u>	<u>\$12,508</u>	<u>\$861</u>	<u>(\$11,647)</u>

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, 2023

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Assets:						
<i>Current Assets:</i>						
Cash and Cash Equivalents	\$388,179	\$3,115	\$694	\$62	\$180	\$392,230
Cash and Cash Equivalents in Segregated Accounts	68,410	0	0	0	0	68,410
<i>Receivables:</i>						
Accounts	56,432	0	0	0	0	56,432
Materials and Supplies Inventory	109,985	0	0	0	0	109,985
Prepaid Items	539	0	0	0	0	539
<i>Total Current Assets</i>	<u>623,545</u>	<u>3,115</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>627,596</u>
<i>Noncurrent Assets:</i>						
Nondepreciable Capital Assets	22,241	0	0	0	0	22,241
Depreciable Capital Assets, Net	238,627	0	0	0	0	238,627
<i>Total Noncurrent Assets</i>	<u>260,868</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>260,868</u>
<i>Total Assets</i>	<u>884,413</u>	<u>3,115</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>888,464</u>
Deferred Outflows of Resources	<u>136,522</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>136,522</u>
Liabilities						
<i>Current Liabilities</i>						
Accounts Payable	140,231	0	0	0	0	140,231
Accrued Wages and Benefits	3,914	0	0	0	0	3,914
Compensated Absences Payable	13,275	0	0	0	0	13,275
Intergovernmental Payable	548	0	0	0	0	548
<i>Total Current Liabilities</i>	<u>157,968</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>157,968</u>
<i>Long-Term Liabilities</i>						
Net Pension Liability	305,282	0	0	0	0	305,282
Net OPEB Liability	6,295	0	0	0	0	6,295
<i>Total Long-Term Liabilities</i>	<u>311,577</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>311,577</u>
<i>Total Liabilities</i>	<u>469,545</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>469,545</u>
Deferred Inflows of Resources	<u>6,258</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,258</u>
Net Position						
Net Investment in Capital Assets	260,868	0	0	0	0	260,868
Unrestricted	284,264	3,115	694	62	180	288,315
<i>Total Net Position</i>	<u>\$545,132</u>	<u>\$3,115</u>	<u>\$694</u>	<u>\$62</u>	<u>\$180</u>	<u>\$549,183</u>

Athens County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Balances
Nonmajor Enterprise Funds
For the Year Ended December 31, 2023

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues						
Charges for Services	\$820,163	\$0	\$0	\$0	\$0	\$820,163
Other Revenues	3	0	0	0	0	3
<i>Total Operating Revenues</i>	<u>820,166</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>820,166</u>
Operating Expenses						
Salaries and Wages	99,118	0	0	0	0	99,118
Fringe Benefits	35,355	0	0	0	0	35,355
Contractual Services	698,220	0	0	0	0	698,220
Material and Supplies	83,129	0	0	0	0	83,129
Depreciation	31,224	0	0	0	0	31,224
Other Expenses	17,656	0	0	0	0	17,656
<i>Total Operating Expenses</i>	<u>964,702</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>964,702</u>
<i>Operating Income (Loss)</i>	(144,536)	0	0	0	0	(144,536)
<i>Net Position at Beginning of Year</i>	<u>689,668</u>	<u>3,115</u>	<u>694</u>	<u>62</u>	<u>180</u>	<u>693,719</u>
<i>Net Position at End of Year</i>	<u><u>\$545,132</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>\$549,183</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2023

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
<i>Cash Flows from Operating Activities:</i>						
Cash Received from Customers	\$833,320	\$0	\$0	\$0	\$0	\$833,320
Cash Payments for Employees	(126,748)	0	0	0	0	(126,748)
Cash Payments for Contractual Services	(644,997)	0	0	0	0	(644,997)
Cash Payments for Supplies & Materials	(73,490)	0	0	0	0	(73,490)
Cash Payments for Other Expenses	(17,656)	0	0	0	0	(17,656)
<i>Net Cash from Operating Activities</i>	<u>(29,571)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(29,571)</u>
<i>Cash Flows from Capital and Related Financing Activities:</i>						
Cash Paid to Acquire/Construct Capital Assets	(23,732)	0	0	0	0	(23,732)
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(23,732)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,732)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(53,303)	0	0	0	0	(53,303)
Cash and Cash Equivalents at Beginning of Year	509,892	3,115	694	62	180	513,943
Cash and Cash Equivalents at End of Year	<u>\$456,589</u>	<u>\$3,115</u>	<u>\$694</u>	<u>\$62</u>	<u>\$180</u>	<u>\$460,640</u>
<i>Reconciliation of Operating Income to Net Cash from Operating Activities:</i>						
Operating Income (Loss)	(\$144,536)	\$0	\$0	\$0	\$0	(\$144,536)
<i>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</i>						
Depreciation	31,224	0	0	0	0	31,224
<i>Changes in Assets and Liabilities:</i>						
(Increase) Decrease in Accounts Receivable	16,058	0	0	0	0	16,058
(Increase) Decrease in Interfund Receivable	30,146	0	0	0	0	30,146
(Increase) Decrease in Material & Supply Inventory	(109,985)	0	0	0	0	(109,985)
(Increase) Decrease in Prepaid Items	7,195	0	0	0	0	7,195
(Increase) Decrease in Deferred Outflows of Resources	(76,468)	0	0	0	0	(76,468)
Increase (Decrease) in Accounts Payable	139,176	0	0	0	0	139,176
Increase (Decrease) in Accrued Wages & Benefits	(786)	0	0	0	0	(786)
Increase (Decrease) in Compensated Absences	3,936	0	0	0	0	3,936
Increase (Decrease) in Intergovernmental Payable	(110)	0	0	0	0	(110)
Increase (Decrease) in Net Pension Liability	218,657	0	0	0	0	218,657
Increase (Decrease) in Deferred Inflows of Resources	(144,078)	0	0	0	0	(144,078)
<i>Net Cash from Operating Activities</i>	<u>(\$29,571)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$29,571)</u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Sewer Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$0	\$24,335	\$24,335
Charges for Services	454,000	454,000	487,332	33,332
Other	0	0	3,636	3,636
<i>Total Revenues</i>	454,000	454,000	515,303	61,303
Expenses				
Salary and Wages	146,000	146,000	139,615	6,385
Fringe Benefits	115,141	115,141	113,534	1,607
Contractual Services	182,500	222,500	190,972	31,528
Supplies and Materials	26,000	26,000	24,622	1,378
Capital Outlay	134,000	94,990	9,950	85,040
Other	30,000	30,010	9,380	20,630
<i>Debt Service:</i>				
Principal Retirement	0	60,019	60,019	0
Interest and Fiscal Charges	0	5,511	5,511	0
<i>Total Expenses</i>	633,641	700,171	553,603	146,568
Other Financing Sources (Uses):				
Transfers In	0	66,531	27,655	(38,876)
Transfers Out	(186,630)	(186,630)	(130,000)	56,630
<i>Total Other Financing Sources (Uses)</i>	(186,630)	(120,099)	(102,345)	17,754
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	(366,271)	(366,270)	(140,645)	225,625
Fund Balances (Deficit) at Beginning of Year	695,820	695,820	695,820	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$329,549</u>	<u>\$329,550</u>	<u>\$555,175</u>	<u>\$225,625</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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$537,320	\$537,320	\$495,692	(\$41,628)
Intergovernmental	17,052,500	17,052,500	11,254,573	(5,797,927)
<i>Total Revenues</i>	17,589,820	17,589,820	11,750,265	(5,839,555)
Expenses				
Salary and Wages	64,000	65,000	46,985	18,015
Fringe Benefits	19,060	19,210	18,964	246
Contractual Services	186,340	183,190	80,780	102,410
Supplies and Materials	6,000	4,000	1,374	2,626
Capital Outlay	7,345,068	24,397,568	11,366,174	13,031,394
Other	18,500	98,700	86,726	11,974
<i>Debt Service:</i>				
Principal Retirement	362,900	362,900	362,900	0
Interest and Fiscal Charges	219,100	219,100	218,975	125
<i>Total Expenses</i>	8,220,968	25,349,668	12,182,878	13,166,790
Other Financing Sources (Uses):				
Transfers In	130,000	130,000	280,000	150,000
Transfers Out	(58,200)	(58,200)	0	58,200
<i>Total Other Financing Sources (Uses)</i>	71,800	71,800	280,000	208,200
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	9,440,652	(7,688,048)	(152,613)	7,535,435
Fund Balances (Deficit) at Beginning of Year	431,898	431,898	431,898	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,872,550</u>	<u>(\$7,256,150)</u>	<u>\$279,285</u>	<u>\$7,535,435</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$805,000	\$805,000	\$834,265	\$29,265
<i>Total Revenues</i>	805,000	805,000	834,265	29,265
Expenses				
Salary and Wages	95,000	99,434	99,118	316
Fringe Benefits	27,081	27,761	27,630	131
Contractual Services	616,200	665,106	644,997	20,109
Supplies and Materials	102,000	102,000	83,129	18,871
Capital Outlay	139,000	83,657	14,093	69,564
Other	23,000	24,322	17,656	6,666
<i>Total Expenses</i>	1,002,281	1,002,280	886,623	115,657
<i>Excess of Revenues Over (Under) Expenses</i>	(197,281)	(197,280)	(52,358)	144,922
Fund Balances (Deficit) at Beginning of Year	440,537	440,537	440,537	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$243,256</u>	<u>\$243,257</u>	<u>\$388,179</u>	<u>\$144,922</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,115	3,115	3,115	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>\$3,115</u></u>	<u><u>\$3,115</u></u>	<u><u>\$3,115</u></u>	<u><u>\$0</u></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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	62	62	62	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$62</u></u>	<u><u>\$62</u></u>	<u><u>\$62</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Academy Training Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenses	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$180</u>	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>

Athens County, Ohio
Combining Statement of Fund Net Position
Nonmajor Internal Service Funds
December 31, 2023

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$290,214	\$144,892	\$48,907	\$484,013
<i>Total Assets</i>	290,214	144,892	48,907	484,013
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	0	22,334	8,916	31,250
<i>Total Current Liabilities</i>	0	22,334	8,916	31,250
<i>Total Liabilities</i>	0	22,334	8,916	31,250
Net Position				
Unrestricted	290,214	122,558	39,991	452,763
<i>Total Net Position</i>	\$290,214	\$122,558	\$39,991	\$452,763

Athens County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Internal Service Funds
For the Year Ended December 31, 2023

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
Operating Revenues				
Charges for Services	\$8,860	\$0	\$0	\$8,860
Other Revenues	0	297,213	100,000	397,213
<i>Total Operating Revenues</i>	<u>8,860</u>	<u>297,213</u>	<u>100,000</u>	<u>406,073</u>
Operating Expenses				
Fringe Benefits	0	275,349	133,072	408,421
Other Expenses	6,542	0	0	6,542
<i>Total Operating Expenses</i>	<u>6,542</u>	<u>275,349</u>	<u>133,072</u>	<u>414,963</u>
<i>Operating Income (Loss)</i>	<u>2,318</u>	<u>21,864</u>	<u>(33,072)</u>	<u>(8,890)</u>
Non-Operating Revenues				
Interest Income	13,653	0	0	13,653
<i>Total Non-Operating Revenues</i>	<u>13,653</u>	<u>0</u>	<u>0</u>	<u>13,653</u>
<i>Net Change in Net Position</i>	15,971	21,864	(33,072)	4,763
<i>Net Position at Beginning of Year</i>	<u>274,243</u>	<u>100,694</u>	<u>73,063</u>	<u>448,000</u>
<i>Net Position at End of Year</i>	<u>\$290,214</u>	<u>\$122,558</u>	<u>\$39,991</u>	<u>\$452,763</u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2023

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Totals
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$8,860	\$0	\$0	\$8,860
Cash Received from Other Revenues	0	297,213	100,000	397,213
Cash Payments for Employees	0	(271,438)	(127,869)	(399,307)
Cash Payments for Other Expenses	(6,542)	0	0	(6,542)
<i>Net Cash from Operating Activities</i>	2,318	25,775	(27,869)	224
<i>Cash Flows from Investing Activities:</i>				
Interest Received on Investments	13,653	0	0	13,653
<i>Net Cash from Investing Activities</i>	13,653	0	0	13,653
Net Increase (Decrease) in Cash and Cash Equivalents	15,971	25,775	(27,869)	13,877
Cash and Cash Equivalents at Beginning of Year	274,243	119,117	76,776	470,136
Cash and Cash Equivalents at End of Year	\$290,214	\$144,892	\$48,907	\$484,013
<i>Reconciliation of Operating Income to Net Cash from Operating Activities:</i>				
Operating Income (Loss)	\$2,318	\$21,864	(\$33,072)	(\$8,890)
<i>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</i>				
<i>Changes in Assets and Liabilities:</i>				
Increase (Decrease) in Accounts Payable	0	3,911	5,203	9,114
<i>Net Cash from Operating Activities</i>	\$2,318	\$25,775	(\$27,869)	\$224

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$15,000	\$15,000	\$8,860	(\$6,140)
<i>Total Revenues</i>	15,000	15,000	8,860	(6,140)
Expenses				
Salary and Wages	4,000	4,000	0	4,000
Other	11,000	11,000	6,542	4,458
<i>Total Expenses</i>	15,000	15,000	6,542	8,458
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	2,318	2,318
Non-Operating Revenues (Expenses):				
Interest	0	0	13,653	13,653
Total Non-Operating Revenues (Expenses)	0	0	13,653	13,653
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	15,971	15,971
Fund Balances (Deficit) at Beginning of Year	274,243	274,243	274,243	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$274,243</u>	<u>\$274,243</u>	<u>\$290,214</u>	<u>\$15,971</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$260,000	\$260,000	\$297,213	\$37,213
<i>Total Revenues</i>	260,000	260,000	297,213	37,213
Expenses				
Fringe Benefits	285,000	285,000	271,438	13,562
<i>Total Expenses</i>	285,000	285,000	271,438	13,562
<i>Excess of Revenues Over (Under) Expenses</i>	(25,000)	(25,000)	25,775	50,775
Fund Balances (Deficit) at Beginning of Year	119,117	119,117	119,117	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$94,117</u>	<u>\$94,117</u>	<u>\$144,892</u>	<u>\$50,775</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$127,000	\$127,000	\$100,000	(\$27,000)
<i>Total Revenues</i>	127,000	127,000	100,000	(27,000)
Expenses				
Fringe Benefits	127,000	137,000	127,869	9,131
<i>Total Expenses</i>	127,000	137,000	127,869	9,131
<i>Excess of Revenues Over (Under) Expenses</i>	0	(10,000)	(27,869)	(17,869)
Fund Balances (Deficit) at Beginning of Year	76,776	76,776	76,776	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$76,776</u>	<u>\$66,776</u>	<u>\$48,907</u>	<u>(\$17,869)</u>

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ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

Ruth Dye Trust

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

Spay and Neuter Donations Trust

To account for donations held in trust for the purpose of helping the dog owners of Athens to spay or neuter their dogs.

Sheriff's Explorers Trust

To account for donations held in trust for the purpose of helping children with the costs of being in the Athens County Sheriff's Explorers, a part of the Boy Scouts of America.

Children Services Trust

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

Ida Brooks Trust

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

Custodial Funds

Athens County Health District

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

Alcohol Drug Addiction and Mental Health Board (317 Board)

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

Hocking Valley Community Residential Center

To account for funds and subfunds of the Hocking Valley Community Residential Center, for which the County Auditor is fiscal agent.

Undivided Tax

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

ATHENS COUNTY, OHIO

Other Fiscal Agent Funds

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.

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, 2023

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
Assets:						
Cash and Cash Equivalents	\$10	\$31,845	\$581	\$5	\$409	\$32,850
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	425	425
<i>Total Assets</i>	<u>10</u>	<u>31,845</u>	<u>581</u>	<u>5</u>	<u>834</u>	<u>33,275</u>
Liabilities						
Accounts Payable	0	3,691	0	0	0	3,691
<i>Total Current Liabilities</i>	<u>0</u>	<u>3,691</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,691</u>
<i>Total Liabilities</i>	<u>0</u>	<u>3,691</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,691</u>
Net Position						
Held in Trust for Other Individuals and Organizations	10	28,154	581	5	834	29,584
<i>Total Net Position</i>	<u>\$10</u>	<u>\$28,154</u>	<u>\$581</u>	<u>\$5</u>	<u>\$834</u>	<u>\$29,584</u>

Athens County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2023

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
Additions						
Interest	\$0	\$0	\$0	\$0	\$8	\$8
Other	0	16,384	0	0	0	16,384
<i>Total Additions</i>	0	16,384	0	0	8	16,392
Deductions						
Payments in Accordance with Trust Agreements	0	21,814	0	0	0	21,814
<i>Total Deductions</i>	0	21,814	0	0	0	21,814
<i>Net Change in Net Position</i>	0	(5,430)	0	0	8	(5,422)
<i>Net Position at Beginning of Year</i>	10	33,584	581	5	826	35,006
<i>Net Position at End of Year</i>	<u>\$10</u>	<u>\$28,154</u>	<u>\$581</u>	<u>\$5</u>	<u>\$834</u>	<u>\$29,584</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	10	10	10	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Spay and Neuter Donation Trust Fund
For the Year Ended December 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$15,000	\$15,000	\$16,384	\$1,384
<i>Total Additions</i>	\$15,000	\$15,000	\$16,384	1,384
Expenditures				
<i>Current:</i>				
Health				
Other	25,000	25,000	21,343	3,657
<i>Total Deductions</i>	25,000	25,000	21,343	3,657
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	(10,000)	(4,959)	5,041
Fund Balances (Deficit) at Beginning of Year	36,804	36,804	36,804	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,804</u>	<u>\$26,804</u>	<u>\$31,845</u>	<u>\$5,041</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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	581	581	581	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Childrens Services Trust Fund
For the Year Ended December 31, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	0	0	0	0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	5	5	5	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<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, 2023*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$240	\$240	\$8	(\$232)
<i>Total Revenues</i>	240	240	8	(232)
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	240	240	8	(232)
Fund Balances (Deficit) at Beginning of Year	401	401	401	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$641</u>	<u>\$641</u>	<u>\$409</u>	<u>(\$232)</u>

Athens County, Ohio
Combining Statement of Fiduciary Net Position
Nonmajor Custodial Funds
December 31, 2023

	Athens County Health District	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
Assets				
Equity in Pooled Cash, Cash Equivalents	\$2,808,124	\$6,217,473	\$465,172	\$4,734,518
Cash and Cash Equivalents In Segregated Accounts	622	4,466	0	0
Intergovernmental Receivable	12,231	92,501	0	3,388,012
Prepaid Items	13,076	3,408	67	0
Property Taxes Receivable	0	0	0	62,661,791
Special Assessments Receivable	0	0	0	1,759,831
<i>Total Assets</i>	<u>2,834,053</u>	<u>6,317,848</u>	<u>465,239</u>	<u>72,544,152</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	1,165	67,298	18,176	203,341
Contracts Payable	0	16,930	0	0
Intergovernmental Payable	35,931	3,346	5,524	21,144
Compensated Absences	0	0	0	0
<i>Total Liabilities</i>	<u>37,096</u>	<u>87,574</u>	<u>23,700</u>	<u>224,485</u>
Deferred Inflows of Resources	0	0	0	57,404,148
Net Position				
Restricted for Individuals, Organizations and Other Governments	2,796,957	6,230,274	441,539	14,915,519
<i>Total Net Position</i>	<u>\$2,796,957</u>	<u>\$6,230,274</u>	<u>\$441,539</u>	<u>\$14,915,519</u>

Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$1,743,668	\$95,552	\$16,064,507
0	382,328	387,416
142,938	0	3,635,682
4,896	0	21,447
0	0	62,661,791
0	0	1,759,831
<u>1,891,502</u>	<u>477,880</u>	<u>84,530,674</u>
1,243	57,627	348,850
99,567	0	116,497
1,896	36,748	104,589
642	0	642
<u>103,348</u>	<u>94,375</u>	<u>570,578</u>
<u>0</u>	<u>0</u>	<u>57,404,148</u>
<u>1,788,154</u>	<u>383,505</u>	<u>26,555,948</u>
<u>\$1,788,154</u>	<u>\$383,505</u>	<u>\$26,555,948</u>

Athens County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Nonmajor Custodial Funds
For The Year Ended December 31, 2023

	Athens County Health District	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
Revenues				
Intergovernmental	0	0	0	2,131,266
Amounts Received as Fiscal Agent	3,243,607	10,993,892	2,247,185	0
Licenses and Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	58,130,544
Excise Tax Collections for Other Governments	0	0	0	2,042,842
Sheriff Sale Collections for Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	810,027
<i>Total Revenues</i>	<u>3,243,607</u>	<u>10,993,892</u>	<u>2,247,185</u>	<u>63,114,679</u>
Expenses				
Distributions as Fiscal Agent	3,617,980	10,545,212	2,186,844	144,984
Distributions of State Funds to Other Governments	0	0	0	2,255,957
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	57,107,652
Excise Tax Distributions	0	0	0	2,007,561
Sheriff Sale Distributions to Other Governments	0	0	0	0
Lodging Tax Distributions to Other Governments	0	0	0	657,504
<i>Total Expenses</i>	<u>3,617,980</u>	<u>10,545,212</u>	<u>2,186,844</u>	<u>62,173,658</u>
<i>Net Change in Fund Balances</i>	(374,373)	448,680	60,341	941,021
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>3,171,330</u>	<u>5,781,594</u>	<u>381,198</u>	<u>13,974,498</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$2,796,957</u>	<u>\$6,230,274</u>	<u>\$441,539</u>	<u>\$14,915,519</u>

Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
0	75,950	2,207,216
1,952,875	0	18,437,559
0	9,796,738	9,796,738
0	2,128,445	2,128,445
0	0	58,130,544
0	0	2,042,842
0	520,984	520,984
0	0	810,027
<u>1,952,875</u>	<u>12,522,117</u>	<u>94,074,355</u>
2,151,647	94,375	18,741,042
0	0	2,255,957
0	162,581	162,581
0	9,635,126	9,635,126
0	2,112,063	2,112,063
0	0	57,107,652
0	0	2,007,561
0	596,934	596,934
0	0	657,504
<u>2,151,647</u>	<u>12,601,079</u>	<u>93,276,420</u>
(198,772)	(78,962)	797,935
<u>1,986,926</u>	<u>462,467</u>	<u>25,758,013</u>
<u>\$1,788,154</u>	<u>\$383,505</u>	<u>\$26,555,948</u>

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STATISTICAL SECTION



Photo Credit: Joel Prince
Athens County Convention & Visitors Bureau

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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

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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)

	2014	2015	2016	2017
Governmental Activities				
Net Investment in Capital Assets	\$ 53,505,272	\$ 65,257,011	\$ 64,726,175	\$ 63,962,662
Restricted for:				
Job and Family Services	1,148,680	1,528,571	1,754,276	2,109,690
Road and Bridge Services	2,687,027	2,707,722	3,000,769	2,863,488
Children Services	2,397,026	1,693,542	1,473,252	3,082,294
Developmental Disabilities Services	4,375,035	4,177,780	5,242,969	5,439,098
Ambulance Services	1,790,519	2,064,035	2,281,045	2,798,452
Capital Projects	3,009,321	3,499,111	3,233,340	1,513,185
American Rescue Plan	0	0	0	0
General Government:				
Legislative and Executive	811,022	862,787	995,340	1,158,704
Judicial	230,180	269,411	252,810	249,386
Public Safety	1,986,114	1,830,347	1,606,056	1,808,711
Public Works	665,768	458,575	152,783	175,921
Health	1,155,073	1,223,925	1,249,536	1,275,754
Human Services	851,977	1,120,985	1,505,217	1,252,346
Consevation and Recreation	45,345	50,899	31,252	31,752
Economic Development and Assistance	614,015	607,678	493,026	505,714
Debt Service	-	-	-	-
Unrestricted (Deficit)	(17,093,260)	(16,136,125)	(16,667,726)	(38,280,670)
Total Governmental Activities Net Position	58,179,114	71,216,254	71,330,120	49,946,487
Business-Type Activities				
Net Investment in Capital Assets	3,732,270	4,215,323	4,283,821	4,199,734
Unrestricted (Deficit)	1,282,352	653,656	593,741	594,726
Total Business-Type Activities Net Position	5,014,622	4,868,979	4,877,562	4,794,460
Primary Government				
Net Investment in Capital Assets	57,237,542	69,472,334	69,009,996	68,162,396
Restricted	21,767,102	22,095,368	23,271,671	24,264,495
Unrestricted (Deficit)	(15,810,908)	(15,482,469)	(16,073,985)	(37,685,944)
Total Primary Government Net Position	\$ 63,193,736	\$ 76,085,233	\$ 76,207,682	\$ 54,740,947

2018	2019	2020	Restated 2021	2022	2023
\$ 63,551,829	\$ 65,904,894	\$ 70,999,912	\$ 67,818,045	\$ 64,749,304	\$ 69,121,465
2,166,528	1,687,573	1,596,110	835,992	403,085	0
3,416,407	4,766,576	4,574,244	4,274,780	4,998,697	4,679,118
3,161,320	3,649,147	4,802,476	7,249,274	8,537,232	5,943,224
6,790,646	4,601,824	4,892,828	4,501,648	4,245,024	6,110,778
2,452,567	2,133,846	152,610	45,942	128,559	0
1,114,854	840,885	1,010,510	765,695	1,484,967	7,353,847
0	0	0	21,425	0	28,224
1,152,894	1,276,369	1,438,206	1,638,687	1,608,351	2,248,467
346,352	344,915	348,078	430,515	523,979	423,595
1,979,032	2,107,067	3,280,190	5,310,228	8,009,215	11,354,888
47,495	102,640	217,888	289,740	368,383	109,165
1,275,988	1,362,273	1,414,135	1,443,685	1,466,887	1,505,803
764,798	1,118,866	991,390	5,115,721	5,563,626	5,619,536
31,472	-	0	0	0	0
451,479	2,240,157	2,475,029	268,519	278,532	316,470
-	9,589	8,829	8,857	8,903	203,409
(43,272,271)	(53,911,787)	(59,828,511)	(33,015,726)	(23,324,872)	(29,465,536)
45,431,390	38,234,834	38,373,924	67,003,027	79,049,872	85,552,453
4,088,090	3,838,181	5,436,250	6,457,144	16,504,683	25,676,551
777,970	569,289	(2,651,757)	887,370	(592,225)	1,326,740
4,866,060	4,407,470	2,784,493	7,344,514	15,912,458	27,003,291
67,639,919	69,743,075	76,436,162	74,275,189	81,253,987	94,798,016
25,151,832	26,241,727	27,202,523	32,200,708	37,625,440	45,896,524
(42,494,301)	(53,342,498)	(62,480,268)	(32,128,356)	(23,917,097)	(28,138,796)
\$ 50,297,450	\$ 42,642,304	\$ 41,158,417	\$ 74,347,541	\$ 94,962,330	\$ 112,555,744

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

	2014	2015	2016	2017
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 7,117,371	\$ 8,012,033	\$ 9,048,405	\$ 16,020,874
Judicial	2,581,187	2,667,586	2,452,151	3,261,324
Public Safety	6,263,108	5,796,777	6,792,856	7,270,674
Public Works	8,408,104	8,722,224	7,456,114	6,809,651
Health	3,878,658	4,067,711	4,641,479	5,006,077
Human Services	30,820,788	30,019,175	33,374,033	33,675,697
Conservation and Recreation	39,529	54,972	166,192	33,909
Economic Development and Assistance	6,177	7,518	115,252	0
Interest and Fiscal Charges	40,793	65,209	64,095	213,415
Issuance Costs	0	0	0	0
<i>Total Governmental Activities Expenses</i>	<u>59,155,715</u>	<u>59,413,205</u>	<u>64,110,577</u>	<u>72,291,621</u>
Business-Type Activities:				
Plains Sewer	362,258	336,741	494,114	423,063
Plains Water	644,583	655,519	611,623	780,978
Albany Sewer	0	0	0	0
Buchtel Sewer	247,148	274,023	243,902	249,080
Buchtel Water	120,658	92,531	118,985	129,246
Sheriff Academy Training	7,340	697	8,643	1,670
<i>Total Business-Type Activities Expenses</i>	<u>1,381,987</u>	<u>1,359,511</u>	<u>1,477,267</u>	<u>1,584,037</u>
<i>Total Primary Government Expenses</i>	60,537,702	60,772,716	65,587,844	73,875,658
Program Revenues				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,288,243	2,397,042	2,499,521	2,664,884
Judicial	992,163	1,021,065	956,825	949,948
Public Safety	310,209	295,518	410,225	417,594
Public Works	136,191	167,449	151,434	149,466
Health	1,747,596	1,924,943	1,994,818	1,969,529
Human Services	342,629	216,252	213,564	85,278
Economic Development and Assistance	0	0	0	17,029
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	3,990	0	0	694,680
Judicial	85,668	90,470	78,228	101,400
Public Safety	395,062	410,325	547,190	630,313
Public Works	4,996,640	5,550,571	5,672,581	4,873,353
Health	234,066	178,404	195,656	276,748
Human Services	19,627,600	18,277,999	21,282,959	19,749,257
Conservation and Recreation	0	0	0	0
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	0	0	0	2,782,981
Public Safety	0	0	371,265	77,000
Public Works	559,581	379,294	642,826	0
Conservation and Recreation	82,777	28,205	48,206	142,491
<i>Total Governmental Activities Program Revenues</i>	<u>31,802,415</u>	<u>30,937,537</u>	<u>35,065,298</u>	<u>35,581,951</u>

	2018	2019	2020	2021	2022	2023
\$	11,359,457	\$ 9,869,210	\$ 9,023,425	\$ 5,283,186	\$ 8,210,913	\$ 16,635,325
	3,253,040	2,991,056	3,490,638	1,717,415	2,883,859	4,158,104
	8,416,299	9,813,573	8,841,913	5,131,312	8,408,227	12,113,774
	8,581,423	10,065,661	9,067,412	7,611,499	10,448,808	7,651,747
	5,858,375	6,400,404	10,058,333	1,754,455	3,848,206	6,747,829
	36,353,126	38,563,531	34,991,441	24,423,362	33,634,849	45,003,399
	294,651	5,977	40,358	43,241	43,771	43,771
	54,510	62,337	151,152	0	0	0
	163,851	155,800	240,754	274,008	269,468	300,247
	0	0	0	0	0	91,664
	<u>74,334,732</u>	<u>77,927,549</u>	<u>75,905,426</u>	<u>46,238,478</u>	<u>67,748,101</u>	<u>92,745,860</u>
	453,439	757,582	399,702	609,373	465,132	615,584
	611,887	863,864	874,782	642,690	739,915	964,702
	0	0	10,555	197,797	4,805,704	532,638
	261,005	339,520	1,330,162	0	0	0
	161,778	164,873	415,817	(237,248)	0	0
	0	0	0	0	0	0
	<u>1,488,109</u>	<u>2,125,839</u>	<u>3,031,018</u>	<u>1,212,612</u>	<u>6,010,751</u>	<u>2,112,924</u>
	75,822,841	80,053,388	78,936,444	47,451,090	73,758,852	94,858,784
	2,575,468	2,741,208	2,886,948	2,682,048	3,506,424	3,292,590
	919,510	922,145	894,196	892,794	550,387	698,206
	445,535	533,585	538,416	643,727	584,844	672,996
	112,517	102,416	100,290	130,893	95,653	111,851
	1,560,995	1,301,239	2,551,855	2,011,185	2,179,161	2,256,026
	216,052	270,185	318,711	320,891	532,017	347,223
	0	0	0	0	0	0
	906,299	50,000	89,164	90,182	233,313	307,943
	241,585	427,510	405,373	435,078	622,214	506,861
	896,734	1,361,828	1,646,916	1,446,654	1,329,842	2,789,344
	5,957,418	13,113,343	7,768,777	7,946,248	9,004,950	9,514,895
	348,110	446,368	3,866,449	278,576	333,120	607,540
	19,699,682	19,807,250	20,536,723	21,390,767	24,483,662	29,232,789
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	240,975	0	0
	62,108	0	21,314	0	0	0
	<u>33,942,013</u>	<u>41,077,077</u>	<u>41,625,132</u>	<u>38,510,018</u>	<u>43,455,587</u>	<u>50,338,264</u>

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

	2014	2015	2016	2017
Business-Type Activities:				
Charges for Services:				
Plains Sewer	327,277	348,105	457,333	512,332
Albany Sewer	0	0	0	0
Plains Water	612,294	556,949	674,733	731,727
Buchtel Sewer	157,353	175,587	182,777	188,420
Buchtel Water	84,509	116,832	129,539	160,905
Sheriff Academy Training	0	196	0	0
Operating Grants and Contributions:				
Plains Sewer	0	0	0	0
Capital Grants and Contributions:				
Plains Sewer	0	0	0	0
Albany Sewer	0	0	0	0
Buchtel Water	0	0	0	0
<i>Total Business-Type Activities Program Revenues</i>	<u>1,181,433</u>	<u>1,197,669</u>	<u>1,444,382</u>	<u>1,593,384</u>
<i>Total Primary Government Program Revenues</i>	32,983,848	32,135,206	36,509,680	37,175,335
Net (Expense) Revenue				
Governmental Activities	(27,353,300)	(28,475,668)	(29,045,279)	(36,709,670)
Business-Type Activities	(200,554)	(161,842)	(32,885)	9,347
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (27,553,854)</u>	<u>\$ (28,637,510)</u>	<u>\$ (29,078,164)</u>	<u>\$ (36,700,323)</u>
General Revenues and Other Change in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$ 1,978,623	\$ 2,083,779	\$ 2,168,650	\$ 2,235,968
Children Services	3,136,743	3,428,489	3,555,060	3,783,014
ACBDD	4,685,785	6,158,040	6,421,268	6,670,071
Ambulance Service	1,781,509	1,993,689	2,396,115	2,500,591
Other Purposes	834,986	838,027	821,502	874,291
Lodging Taxes	0	0	0	0
Sales Tax Levied for:				
General Fund	6,380,319	6,697,994	6,799,801	6,792,223
911 Emergency Communications	1,594,798	1,674,292	1,699,741	1,823,540
Grants and Entitlements				
not restricted to Specific Programs	1,991,287	2,181,877	2,165,376	2,418,926
Investment Earnings	147,464	287,928	363,673	493,662
Miscellaneous	2,897,450	2,717,695	2,767,959	5,100,485
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>25,428,964</u>	<u>28,061,810</u>	<u>29,159,145</u>	<u>32,692,771</u>
Business-Type Activities:				
Investment Earnings	17	12	10	6
Miscellaneous	15,488	16,188	41,457	40,409
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>15,505</u>	<u>16,200</u>	<u>41,467</u>	<u>40,415</u>
<i>Total Primary Government</i>	<u>25,444,469</u>	<u>28,078,010</u>	<u>29,200,612</u>	<u>32,733,186</u>
Change in Net Position				
Governmental Activities	(1,924,336)	(413,858)	113,866	(4,016,899)
Business-Type Activities	(185,049)	(145,642)	8,582	49,762
<i>Total Primary Government Change in Net Position</i>	<u>(\$2,109,385)</u>	<u>(\$559,500)</u>	<u>\$122,448</u>	<u>(\$3,967,137)</u>

2018	2019	2020	2021	2022	2023
437,060	455,663	491,466	469,902	468,271	490,332
0	0	0	261,269	305,354	524,804
715,659	778,280	842,988	744,952	806,642	820,163
196,763	208,296	16,298	0	0	0
178,368	194,475	19,333	2,016	0	0
0	0	0	0	0	0
0	0	0	0	2,795	52,676
0	4,695	0	412,368	28,341	0
0	0	0	0	12,984,911	11,132,719
0	1,679	0	0	0	0
<u>1,527,850</u>	<u>1,643,088</u>	<u>1,370,085</u>	<u>1,890,507</u>	<u>14,596,314</u>	<u>13,020,694</u>
35,469,863	42,720,165	42,995,217	40,400,525	58,051,901	63,358,958
(40,392,719)	(36,850,472)	(34,280,294)	(7,728,460)	(24,292,514)	(42,407,596)
39,741	(482,751)	(1,660,933)	677,895	8,557,222	10,907,770
<u>\$ (40,352,978)</u>	<u>\$ (37,333,223)</u>	<u>\$ (35,941,227)</u>	<u>\$ (7,050,565)</u>	<u>\$ (15,735,292)</u>	<u>\$ (31,499,826)</u>
\$ 2,374,218	\$ 2,436,500	\$ 2,541,868	\$ 2,756,369	\$ 2,815,639	\$ 2,854,008
3,819,913	3,888,359	4,192,440	5,681,674	5,816,896	5,882,667
6,820,951	6,865,504	7,313,981	7,443,701	7,648,860	7,742,087
2,529,683	2,542,051	2,696,003	2,735,819	2,804,539	2,889,443
882,232	898,709	957,502	977,558	1,006,943	1,020,667
0	0	0	0	0	7,380
6,393,217	6,680,649	6,851,305	8,023,643	8,231,384	8,458,576
1,472,423	1,669,955	1,712,610	3,365,733	4,109,775	4,224,408
2,265,848	1,818,189	1,351,941	2,320,713	2,127,996	9,752,497
740,085	891,104	580,581	358,340	(866,455)	3,229,218
6,718,068	3,552,421	6,221,153	2,694,013	2,643,782	3,026,881
0	0	0	0	0	(177,655)
<u>34,016,638</u>	<u>31,243,441</u>	<u>34,419,384</u>	<u>36,357,563</u>	<u>36,339,359</u>	<u>48,910,177</u>
2	0	0	0	0	0
28,905	24,161	37,956	10,301	10,722	3,408
0	0	0	0	0	177,655
<u>28,907</u>	<u>24,161</u>	<u>37,956</u>	<u>10,301</u>	<u>10,722</u>	<u>181,063</u>
<u>34,045,545</u>	<u>31,267,602</u>	<u>34,457,340</u>	<u>36,367,864</u>	<u>36,350,081</u>	<u>49,091,240</u>
(6,376,081)	(5,607,031)	139,090	28,629,103	12,046,845	6,502,581
68,648	(458,590)	(1,622,977)	688,196	8,567,944	11,088,833
<u>(\$6,307,433)</u>	<u>(\$6,065,621)</u>	<u>(\$1,483,887)</u>	<u>\$29,317,299</u>	<u>\$20,614,789</u>	<u>\$17,591,414</u>

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

	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 215,489	\$ 227,366	\$ 232,470	\$ 282,747
Assigned	1,294,158	1,921,076	2,422,134	3,409,880
Unassigned	<u>1,952,554</u>	<u>1,838,039</u>	<u>2,146,124</u>	<u>2,051,479</u>
<i>Total General Fund</i>	<u>3,462,201</u>	<u>3,986,481</u>	<u>4,800,728</u>	<u>5,744,106</u>
All Other Governmental Funds				
Nonspendable	676,385	680,609	676,006	503,272
Restricted	15,681,321	14,643,825	15,846,215	19,300,887
Committed	41,768	43,921	51,504	200,212
Assigned	2,981,912	3,473,394	3,203,156	1,202,085
Unassigned	<u>(555,942)</u>	<u>(765,769)</u>	<u>(844,831)</u>	<u>(650,103)</u>
Total All Other Governmental Funds	<u>18,825,444</u>	<u>18,075,980</u>	<u>18,932,050</u>	<u>20,556,353</u>
<i>Total Governmental Funds</i>	<u>\$ 22,287,645</u>	<u>\$ 22,062,461</u>	<u>\$ 23,732,778</u>	<u>\$ 26,300,459</u>

2018	2019	2020	2021	2022	2023
\$ 304,202	\$ 354,369	\$ 379,005	\$ 449,237	\$ 576,618	\$ 613,135
3,160,638	3,236,610	5,775,184	5,454,657	5,012,945	3,696,634
2,069,785	2,809,277	2,880,519	4,106,551	2,889,490	4,773,084
5,534,625	6,400,256	9,034,708	10,010,445	8,479,053	9,082,853
538,334	519,447	584,804	847,666	1,217,176	1,248,884
19,876,511	22,460,727	20,754,219	23,152,182	27,545,751	34,433,875
114,959	44,400	2,217,366	3,994,573	4,060,534	4,200,967
955,463	763,929	969,750	542,849	1,427,636	2,922,495
(564,441)	(639,271)	(946,815)	(752,354)	(869,474)	(739,167)
20,920,826	23,149,232	23,579,324	27,784,916	33,381,623	42,067,054
\$ 26,455,451	\$ 29,549,488	\$ 32,614,032	\$ 37,795,361	\$ 41,860,676	\$ 51,149,907

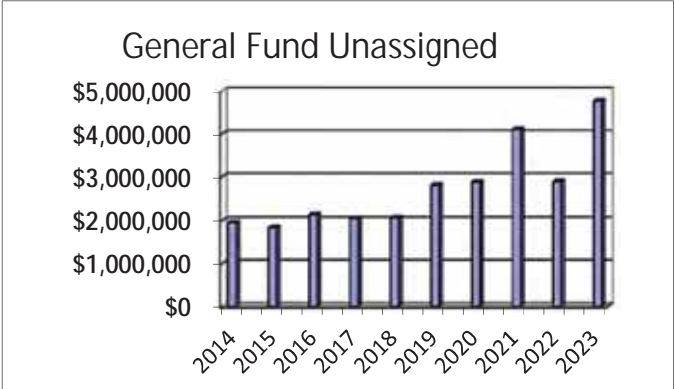
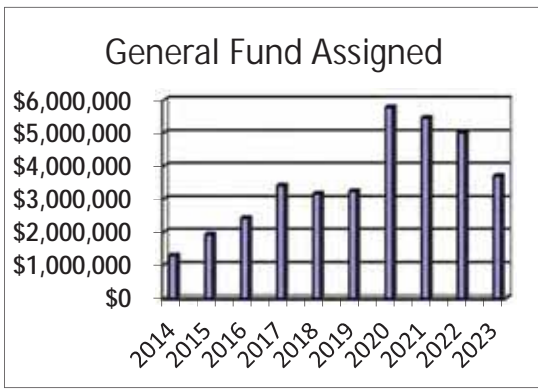
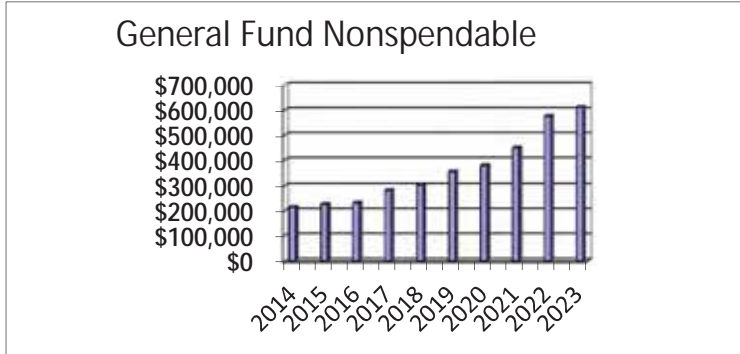


Table 4
Athens County, Ohio
*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2014	2015	2016	2017
Revenues				
Property Taxes	\$ 12,191,171	\$ 14,459,487	\$ 15,196,215	\$ 16,555,632
Sales Tax	7,975,117	8,372,286	8,499,542	8,615,763
Intergovernmental	28,105,332	26,286,963	30,789,349	31,556,428
Charges for Services	5,297,497	5,530,820	5,769,857	5,863,695
Licenses and Permits	180,861	178,781	171,344	157,297
Fines and Forfeitures	338,686	312,668	285,186	232,736
Interest	147,396	287,673	362,384	491,422
Increase (Decrease) in Fair Value of Investments	0	0	0	0
Lodging Taxes	0	0	0	0
Other Revenues	2,412,740	2,538,407	2,301,034	4,421,698
Total Revenues	56,648,800	57,967,085	63,374,911	67,894,671
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,482,015	6,863,493	7,609,073	12,474,186
Judicial	2,572,206	2,695,174	2,394,299	2,943,230
Public Safety	6,523,846	6,193,240	6,501,509	6,740,824
Public Works	6,711,058	6,941,021	6,056,521	5,186,269
Health	4,111,710	4,333,027	4,884,531	4,691,580
Human Services	30,185,727	29,984,762	32,216,322	33,000,089
Conservation and Recreation	28,091	26,272	48,445	6,179
Economic Development and Assistance	6,177	7,518	115,252	0
Capital Outlay	1,276,483	747,642	1,533,578	3,938,105
<i>Debt Service:</i>				
Principal Retirement	368,026	388,557	345,646	303,994
Interest and Fiscal Charges	41,419	65,835	64,721	214,042
Bond Issuance Costs	0	0	0	0
Total Expenditures	58,306,758	58,246,541	61,769,897	69,498,498
Excess of Revenues Over (Under) Expenditures	(1,657,958)	(279,456)	1,605,014	(1,603,827)
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	43,615	21,421	3,161	329,750
Issuance of Bonds	358,007	0	0	0
Issuance of Notes	21,000	0	0	0
Issuance of Loans	0	0	0	0
Inception of Capital Leases	975,056	32,851	17,245	3,841,758
Transfers - In	1,886,030	1,247,602	718,833	3,464,166
Transfers - Out	(1,886,030)	(1,247,602)	(718,833)	(3,464,166)
Total Other Sources (Uses)	1,397,678	54,272	20,406	4,171,508
Net Change in Fund Balances	\$ (260,280)	\$ (225,184)	\$ 1,625,420	\$ 2,567,681
Capital Outlay	\$ 3,835,314	\$ 3,367,922	\$ 3,081,116	\$ 7,416,792
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	0.75%	0.83%	0.70%	0.83%

	2018	2019	2020	2021	2022	2023
\$	16,443,063	\$ 17,026,416	\$ 17,683,363	\$ 19,592,919	\$ 20,118,588	\$ 20,367,138
	7,865,640	8,350,604	8,563,915	11,389,376	12,341,159	12,682,984
	31,201,317	36,420,298	35,221,086	33,077,389	38,364,988	53,169,238
	5,442,199	5,474,617	6,883,455	6,278,048	7,051,369	6,798,519
	163,621	181,350	193,692	186,521	182,069	204,835
	224,257	214,811	213,269	216,969	215,048	375,538
	733,120	885,254	578,823	358,120	131,162	2,904,715
	0	0	0	0	(1,001,110)	310,850
	0	0	0	0	0	7,380
	5,738,430	3,552,421	6,221,153	2,694,013	2,643,782	3,026,881
	<u>67,811,647</u>	<u>72,105,771</u>	<u>75,558,756</u>	<u>73,793,355</u>	<u>80,047,055</u>	<u>99,848,078</u>
	9,607,071	8,525,026	7,446,353	6,915,070	8,933,113	15,950,654
	2,942,354	2,366,704	3,156,497	3,017,231	3,448,747	3,999,778
	7,412,908	8,159,701	7,880,035	8,689,128	9,792,255	11,742,057
	7,260,913	13,763,483	8,485,479	8,753,301	8,194,004	10,417,748
	5,370,544	5,008,534	11,679,428	5,570,866	5,698,403	6,385,722
	33,255,940	34,585,863	32,303,560	33,880,770	38,673,380	44,074,099
	255,258	6,600	0	0	0	0
	54,510	62,337	151,152	0	0	0
	849,185	344,611	1,017,218	843,212	407,562	6,043,927
	530,455	312,182	688,275	677,042	705,376	742,685
	164,477	156,427	241,380	274,634	250,194	224,858
	0	0	0	0	0	91,664
	<u>67,703,615</u>	<u>73,291,468</u>	<u>73,049,377</u>	<u>68,621,254</u>	<u>76,103,034</u>	<u>99,673,192</u>
	<u>108,032</u>	<u>(1,185,697)</u>	<u>2,509,379</u>	<u>5,172,101</u>	<u>3,944,021</u>	<u>174,886</u>
	5,681	0	0	0	0	0
	0	3,492,803	0	0	0	9,292,000
	0	0	0	0	0	0
	0	0	536,734	0	0	0
	41,279	0	18,431	9,228	121,294	0
	867,988	2,255,406	1,802,828	1,317,763	2,095,476	3,916,490
	<u>(867,988)</u>	<u>(2,255,406)</u>	<u>(1,802,828)</u>	<u>(1,317,763)</u>	<u>(2,095,476)</u>	<u>(4,094,145)</u>
	<u>46,960</u>	<u>3,492,803</u>	<u>555,165</u>	<u>9,228</u>	<u>121,294</u>	<u>9,114,345</u>
\$	<u>154,992</u>	<u>\$ 2,307,106</u>	<u>\$ 3,064,544</u>	<u>\$ 5,181,329</u>	<u>\$ 4,065,315</u>	<u>\$ 9,289,231</u>
\$	3,239,905	\$ 11,063,850	\$ 6,870,111	\$ 5,044,744	\$ 1,868,010	\$ 14,746,045
	1.08%	0.75%	1.40%	1.50%	1.29%	1.25%

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

Collection Year	Real Estate		Tangible Personal Property				Total Assessed Value To Total Estimated Actual Value	Ratio of Value To Actual Value	Weighted Average Tax Rate
	Assessed Value		Public Utility		Total				
	Residential/Agricultural	Commercial/Industrial/PU	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
2014	\$ 664,440,320	\$ 192,142,870	\$ 93,840,900	\$ 268,103,451	\$ 950,424,090	\$ 2,715,361,625	35.00%	17.18	
2015	705,578,170	201,754,030	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	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	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	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	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	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	216,553,650	618,693,778	1,308,744,160	3,739,082,065	35.00%	19.64	
2022	838,669,030	257,618,020	235,406,210	672,555,542	1,331,693,260	3,804,647,644	35.00%	19.60	
2023	841,384,940	256,268,170	245,413,570	701,146,569	1,343,066,680	3,837,141,504	35.00%	19.34	

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u><i>Townships</i></u>										
Athens	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	5.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	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	9.30	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	7.70	9.70
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	13.90	13.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
Troy	6.20	6.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Trimble	6.20	6.20	6.20	6.20	6.20	7.70	7.70	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	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85
<u><i>School Districts</i></u>										
Alexander Local	35.70	35.20	36.77	36.45	36.18	35.88	35.56	35.46	35.46	35.46
Trimble Local	28.57	33.57	34.34	34.27	34.21	34.00	28.79	28.65	28.65	27.40
Warren Local	34.24	34.22	34.08	33.30	38.253	38.392	37.823	38.385	38.41	36.49
Athens City	62.87	62.08	60.66	60.45	59.91	63.02	63.38	64.00	61.02	60.93
Federal Hocking Local	29.84	29.79	29.90	29.86	29.00	29.00	29.00	29.00	29.00	29.00
Nelsonville-York City	30.79	30.80	32.99	32.41	30.90	30.74	30.26	30.12	30.12	30.12
<u><i>Joint Vocational Schools</i></u>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u><i>Cities</i></u>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<u><i>Villages</i></u>										
Albany	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00
Amesville	22.50	22.50	22.50	22.50	22.50	22.50	22.50	19.50	22.50	22.50
Chauncey	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Coolville	2.90	2.90	2.90	2.90	3.90	3.90	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	24.80	24.80	24.80	25.80	25.80	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	19.50	19.50	19.50	19.50	19.50
<u><i>Special Districts</i></u>										
The Plains Fire	10.20	10.20	10.20	6.70	6.70	9.20	9.20	9.20	9.20	9.20

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Unvoted Millage										
General Fund	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Voted Millage - by levy										
2010, 2015, 2020 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.15	0.15	0.10	0.10	0.09	0.09	0.09	0.09	0.09	0.09
Commercial/Industrial and P.U. Real	0.19	0.18	0.12	0.12	0.11	0.11	0.11	0.11	0.10	0.10
General Business and P.U. Personal	0.30	0.30	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
2012, 2017, 2022 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.51	0.48	0.48	0.48	0.46	0.46	0.46	0.42	0.43	0.43
Commercial/Industrial and P.U. Real	0.56	0.54	0.54	0.54	0.52	0.51	0.51	0.45	0.46	0.47
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	0.24	0.24	0.24	0.22	0.22	0.22	0.21	0.21	0.21
Commercial/Industrial and P.U. Real	0.25	0.24	0.24	0.24	0.23	0.23	0.23	0.20	0.20	0.21
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	2.46	2.30	2.33	2.33	2.20	2.20	2.20	2.05	2.05	2.05
Commercial/Industrial and P.U. Real	2.48	2.40	2.36	2.37	2.29	2.24	2.25	2.02	2.03	2.05
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, 2020 Children Services - 10 Years										
Residential/Agricultural Real	1.02	1.30	1.29	1.28	1.22	1.36	1.22	2.32	2.32	2.32
Commercial/Industrial and P.U. Real	1.13	1.40	1.43	1.44	1.39	1.39	1.36	2.24	2.26	2.28
General Business and P.U. Personal	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.22	1.16	1.16	1.16	1.10	1.10	1.09	1.02	1.02	1.02
Commercial/Industrial and P.U. Real	1.35	1.29	1.29	1.29	1.25	1.22	1.23	1.10	1.11	1.12
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	2.34	2.21	2.21	2.21	2.09	2.09	2.10	1.95	1.95	1.94
Commercial/Industrial and P.U. Real	2.36	2.24	2.25	2.26	2.18	2.13	2.14	1.92	1.93	1.95
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	1.55	1.70	1.70	1.70	1.61	1.61	1.61	1.50	1.50	1.50
Commercial/Industrial and P.U. Real	1.55	1.71	1.72	1.72	1.66	1.63	1.63	1.46	1.48	1.49
General Business and P.U. Personal	1.55	1.80	1.80	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	1.25	1.25
Commercial/Industrial and P.U. Real		1.43	1.43	1.44	1.39	1.35	1.36	1.22	1.23	1.24
General Business and P.U. Personal		1.50	1.50	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	0.47	0.47	0.47	0.45	0.45	0.45	0.42	0.42	0.42
Commercial/Industrial and P.U. Real	0.35	0.48	0.48	0.48	0.46	0.45	0.45	0.41	0.41	0.41
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
2010, 2015, 2020 EMS - 5 Years										
Residential/Agricultural Real	0.68	0.64	1.00	1.00	0.95	0.95	0.95	0.88	0.88	0.88
Commercial/Industrial and P.U. Real	0.75	0.72	1.00	1.00	0.97	0.94	0.95	0.85	0.86	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
2012, 2017, 2022 EMS - 5 Years										
Residential/Agricultural Real	1.00	0.95	0.95	0.95	0.89	0.90	0.90	0.83	0.83	0.83
Commercial/Industrial and P.U. Real	1.00	0.95	0.95	0.96	0.93	0.90	0.91	0.81	0.82	0.83
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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Voted Millage - by levy										
2007, 2017, Health - 10 Years										
Residential/Agricultural Real	0.27	0.25	0.25	0.25	0.28	0.28	0.28	0.26	0.26	0.26
Commercial/Industrial and P.U. Real	0.26	0.25	0.25	0.25	0.29	0.28	0.28	0.25	0.26	0.26
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2009, 2019 Health - 10 Years										
Residential/Agricultural Real	0.30	0.28	0.28	0.28	0.27	0.27	0.30	0.28	0.28	0.28
Commercial/Industrial and P.U. Real	0.30	0.28	0.29	0.29	0.28	0.27	0.30	0.27	0.27	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, 2020 Health - 10 Years										
Residential/Agricultural Real	0.40	0.38	0.38	0.38	0.36	0.36	0.36	0.37	0.37	0.37
Commercial/Industrial and P.U. Real	0.40	0.38	0.38	0.38	0.37	0.36	0.36	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, 2022 317 Board - 10 Years										
Residential/Agricultural Real	1.00	0.97	0.96	0.95	0.92	0.91	0.87	0.84	0.82	0.74
Commercial/Industrial and P.U. Real	1.00	0.96	0.97	0.96	0.95	0.93	0.94	0.86	0.86	0.83
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	0.95	0.92	0.91	0.90	0.87	0.86	0.82	0.79	0.78	0.70
Commercial/Industrial and P.U. Real	0.90	0.87	0.87	0.87	0.86	0.84	0.84	0.78	0.78	0.75
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	1.12	1.12
Commercial/Industrial and P.U. Real		0.95	0.95	0.96	0.93	0.90	1.20	1.08	1.09	1.09
General Business and P.U. Personal		1.00	1.00	1.00	1.00	1.00	1.20	1.20	1.20	1.20
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	14.40	16.77	17.08	17.05	16.22	16.35	16.46	16.60	16.56	16.39
Commercial/Industrial and P.U. Real	14.83	17.27	17.52	17.57	17.06	16.68	17.05	16.39	16.51	16.57
General Business and P.U. Personal	17.50	20.75	20.65	20.65	20.65	20.65	20.85	21.35	21.35	21.35
Total Millage - By Type of Property										
Residential/Agricultural Real	16.70	19.07	19.38	19.35	18.52	18.65	18.76	18.90	18.86	18.69
Commercial/Industrial and P.U. Real	17.13	19.57	19.82	19.87	19.36	18.98	19.35	18.69	18.81	18.87
General Business and P.U. Personal	19.80	23.05	22.95	22.95	22.95	22.95	23.15	23.65	23.65	23.65

Table 7 A
Athens County, Ohio

Principal Taxpayers

Real Estate Tax

January 1, 2022 and January 1, 2013

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	January 1, 2022	
		Assessed Value	Percent of Real Property Assessed Value
CPP Athens I LLC	Apartments	\$ 14,545,960	1.33%
BVSHSSF Athens LLC	Apartments	10,325,000	0.94%
Ohio University	Retail Shopping	10,161,420	0.93%
Continental 72 Fund LLC	Retail Shopping	8,340,670	0.76%
Athens Ohio Properties I LLLP	Apartments	6,829,320	0.62%
Athens River Gate LLC	Apartments	5,224,830	0.48%
Menard Inc	Retail Shopping	4,633,510	0.42%
City of Athens	Parking Garage, etc.	4,614,380	0.42%
Breston LLC	Retail Shopping/Apartments	2,977,940	0.27%
Prokos Demetrios	Retail Shopping/Apartments	2,919,290	0.27%
Total Top Ten		70,572,320	6.43%
Total All Others		1,027,080,790	93.57%
Total Assessed Value		\$ 1,097,653,110	100.00%
		January 1, 2013	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed Value	Percent of Real Property Assessed Value
CPP Athens I LLC	Apartments	\$ 8,995,820	1.05%
Ohio University	Retail Shopping	8,992,970	1.05%
Coates Run Property LL LLC	Apartments	4,841,540	57.00%
Athens Health Realty LLC	Nursing Home	4,387,960	51.00%
Holzer Health System	Clinic	3,719,890	43.00%
Sheltering Arms Hospital	Hospital	2,803,250	33.00%
Hayes Cornwell, LTD.	Apartments	2,438,560	29.00%
McCoady Properties LTD	Retail Shopping/Apartments	2,248,400	26.00%
Inn-Ohio of Athens, Inc	Hotel/Motel	2,226,160	26.00%
Diversified Properties	Apartments	2,063,290	24.00%
Total Top Ten		42,717,840	4.99%
Total All Others		813,865,350	95.01%
Total Assessed Value		\$ 856,583,190	100.00%

Real property taxes paid in 2023 are based on January 1, 2022 values.

Real property taxes paid in 2013 are based on January 1, 2012 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2022 and December 31, 2013

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 2022</u>	
		<u>Assessed Value</u>	<u>Percent of Public Utility Assessed Value</u>
Ohio Power Company	Electric	\$ 83,902,840	34.19%
Texas Eastern Transmission Corp	Natural Gas	66,280,550	27.01%
AEP Ohio Transmission Company	Electric	51,123,540	20.83%
Tennessee Gas Pipeline	Natural Gas	24,354,770	9.92%
Columbia Gas Transmission Corp	Natural Gas	10,265,150	4.18%
Columbia Gas of Ohio Inc.	Natural Gas	7,661,180	3.12%
Buckeye Rural Electric Co. Inc	Electric	1,021,900	0.42%
Banc of America Leasing & Capital	Public Utility Equipment Lease	467,940	0.19%
Washington Electric Co Op Inc	Electric	144,970	0.06%
Ohio River Valley Pipeline	Natural Gas	128,830	0.05%
Total Top Ten		245,351,670	99.97%
Total All Others		61,900	0.03%
Total Assessed Value		\$ 245,413,570	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>December 31, 2013</u>	
		<u>Assessed Value</u>	<u>Percent of Public Utility Assessed Value</u>
Ohio Power Co.	Electric	44,795,570	39.85%
Texas Eastern Transmission Corp	Natural Gas	23,195,770	29.86%
Tennessee Gas Pipeline	Natural Gas	10,476,430	7.90%
Columbia Gas of Ohio Inc.	Natural Gas	6,867,700	7.49%
Columbia Gas Transmission Corp	Natural Gas	2,858,690	2.47%
Buckeye Rural Electric Co. Inc	Electric	2,534,710	2.26%
Columbus Southern Power Company	Electric	1,920,950	2.06%
Washington Electric CO OP Inc.	Electric	781,100	1.44%
General Electric Capital Commercial Inc.	Electric	177,300	1.17%
BLX 13, Inc.	Natural Gas	100,650	85.00%
Total Top Ten		93,708,870	95.34%
Total All Others		132,030	4.66%
Total Assessed Value		\$ 93,840,900	100.00%

Public utility tangible personal property tax paid in 2023 is based on values listed on December 31, 2022.
Public utility tangible personal property tax paid in 2014 is based on values listed on December 31, 2013.

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
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%
2022	79,051,074	76,763,170	97.11%	2,496,764	79,259,934	100.26%	5,858,749	7.41%
2023	80,103,782	77,737,290	97.05%	1,621,746	79,359,036	99.07%	5,638,652	7.04%

Source: Athens County Auditor

(1) Includes Homestead & Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.

(2) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. Per the Ohio Revised Code, any delinquent taxes collected are distributed based on current levy percentages.

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

Year	Governmental Activities						Business-Type Activities						Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	OPWC Loans	Premium on Notes Issued	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans	Total Primary Government				
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%	0.970%	394.55	
2022	2,584,906	192,000	-	443,211	1,880	2,905,714	109,455	17,518,000	75,482	-	23,830,648	0.637%	0.965%	391.43	
2023	11,501,261	131,000	-	414,694	1,253	2,628,192	55,377	17,155,100	69,542	-	31,956,419	0.833%	N/A	509.62	

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			
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
2022	2,584,906	8,903	2,576,003	109,455	-	109,455	2,685,458	0.071%	45.53
2023	11,501,261	203,409	11,297,852	55,377	-	55,377	11,353,229	0.296%	181.05

Source: Athens County Auditor

Table 11
Athens County, Ohio
Pledged Revenue Coverage
Last Ten Years

Year	(1) Gross Revenue	Less: Operating Expenses, Net of		Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage
		Depreciation			Principal	Interest	Principal	Interest	
<i>Plains Sewer</i>									
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	
2022	496,672	418,914	77,758	52,837	3,773	2,166,493	3,601	0.03	
2023	546,413	544,635	1,778	54,078	2,544	5,940	2,960	0.03	
<i>Buchtel Water</i>									
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	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	
2023	-	-	-	-	-	-	-	-	
<i>Buchtel Sewer</i>									
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	-	-	-	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	
2023	-	-	-	-	-	-	-	-	
Rural Development Loan Debt Service									
						Principle	Interest		
<i>Plains Water</i>									
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	-	-	-	-	-	
2022	-	-	-	-	-	-	-	-	
2023	-	-	-	-	-	-	-	-	

(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, 2023*

<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	\$ 14,676,400	100.00%	\$ 14,676,400
Overlapping:			
School Districts wholly within the County			
Athens City School District	72,891,000	100.00%	72,891,000
Entities not wholly within the County			
Nelsonville-York City School District	<u>2,305,000</u>	86.96%	<u>2,004,459</u>
Sub-Total Overlapping Districts	<u>75,196,000</u>		<u>74,895,459</u>
Grand Total	<u>\$ 89,872,400</u>		<u>\$ 89,571,859</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 2024 collection year.

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Table 13
Athens County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2014	2015	2016	2017
Assessed Valuation	\$ 950,424,090	\$ 1,003,642,610	\$ 1,016,857,030	\$ 1,072,001,470
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)	\$ 22,260,602	\$ 23,591,065	\$ 23,921,426	\$ 25,300,037
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	358,007	325,802	292,820	259,096
Less Amount Available in Debt Service	(6,688)	(6,690)	(6,693)	(6,696)
Amount of Debt Subject to Limit	351,319	319,112	286,127	252,400
Legal Debt Margin	\$ 21,909,283	\$ 23,271,953	\$ 23,635,299	\$ 25,047,637
Legal Debt Margin as a Percentage of the Debt Limit	98.42%	98.65%	98.80%	99.00%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 9,504,241	\$ 10,036,426	\$ 10,168,570	\$ 10,720,015
Amount of Debt Subject to Limit	351,319	319,112	286,127	252,400
Unvoted Legal Debt Margin	\$ 9,152,922	\$ 9,717,314	\$ 9,882,443	\$ 10,467,615
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	96.30%	96.82%	97.19%	97.65%

Source: Athens County Auditor

2018	2019	2020	2021	2022	2023
<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>\$ 1,331,693,260</u>	<u>\$ 1,343,066,680</u>
<u>\$ 26,682,298</u>	<u>\$ 27,526,616</u>	<u>\$ 28,723,543</u>	<u>\$ 31,218,604</u>	<u>\$ 31,792,332</u>	<u>\$ 32,076,667</u>
<u>224,619</u> <u>(6,699)</u>	<u>3,682,108</u> <u>(6,770)</u>	<u>3,311,771</u> <u>(8,829)</u>	<u>2,952,407</u> <u>(8,857)</u>	<u>2,584,906</u> <u>(8,903)</u>	<u>11,501,261</u> <u>(203,409)</u>
<u>217,920</u>	<u>3,675,338</u>	<u>3,302,942</u>	<u>2,943,550</u>	<u>2,576,003</u>	<u>11,297,852</u>
<u>\$ 26,464,378</u>	<u>\$ 23,851,278</u>	<u>\$ 25,420,601</u>	<u>\$ 28,275,054</u>	<u>\$ 29,216,329</u>	<u>\$ 20,778,815</u>
99.18%	86.65%	88.50%	90.57%	91.90%	64.78%
<u>\$ 11,272,919</u>	<u>\$ 11,610,646</u>	<u>\$ 12,089,417</u>	<u>\$ 13,087,442</u>	<u>\$ 13,316,933</u>	<u>\$ 13,430,667</u>
<u>217,920</u>	<u>3,675,338</u>	<u>3,302,942</u>	<u>2,943,550</u>	<u>2,576,003</u>	<u>11,297,852</u>
<u>\$ 11,054,999</u>	<u>\$ 7,935,308</u>	<u>\$ 8,786,475</u>	<u>\$ 10,143,892</u>	<u>\$ 10,740,930</u>	<u>\$ 2,132,815</u>
98.07%	68.35%	72.68%	77.51%	80.66%	15.88%

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*
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	2,523,411,000	40,663	4.1%
2022	60,881	2,469,196,000	41,866	4.3%
2023	62,706	N/A	N/A	4.1%

Source: (1) U. S. Census Bureau; (2) U.S. Bureau of Labor Statistics

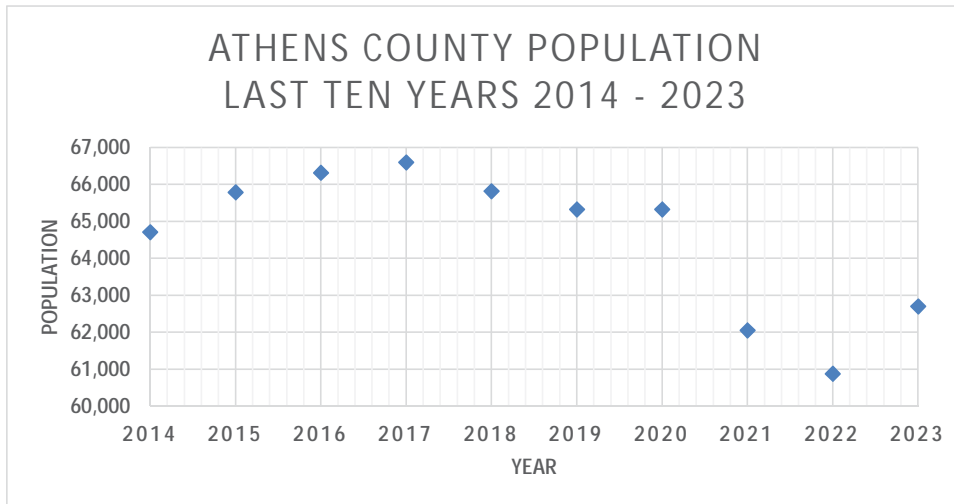


Table 15
Athens County, Ohio
Principal Employers
2023 and 2014

Employer	Nature of Business	2023			2014		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	3,618	1	15.27%	4,169	1	16.16%
Ohio Health (O'Blennes Memorial Hosp.)	Health Care	684	2	2.89%	682	2	2.64%
Athens County Government	Government	588	3	2.48%	577	3	2.24%
Wal-Mart Stores Inc	Trade	326	4	1.38%	315	7	1.22%
Athens City Bd of Ed	Education	322	5	1.36%	420	5	1.63%
Rocky Brands	Manufacturing	250	6	1.05%	350	6	1.36%
City of Athens	Government	231	7	0.97%	175	9	0.68%
Kroger of Athens	Trade	210	8	0.89%			
Appalachian Behavioral Health Center	Health Care	205	9	0.86%			
Alexander Local Bd of Ed	Education	201	10	0.85%	198	8	0.77%
Diagnostic Hybrids, Inc/A Quidel Co.	Research				170	10	0.66%
Hocking College	Education				500	4	1.94%
Total		<u>6,635</u>		<u>28.00%</u>	<u>7,556</u>		<u>29.30%</u>
Total Employment within the County (2)		<u>23,700</u>			<u>25,800</u>		

(1) Source: Calls to employers

(2) Source: Ohio Labor Market Information

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

	2014	2015	2016	2017	2018
General Government					
Legislative and Executive					
County Commissioners	7.0	7.0	8.0	8.0	8.0
Auditor	15.0	15.0	14.5	15.5	13.0
Treasurer	5.0	5.0	6.5	6.0	6.0
Prosecuting Attorney	17.0	19.0	20.0	21.0	21.0
Data Processing	1.0	1.0	0.0	0.0	0.0
Board of Election	9.5	10.5	9.0	11.0	11.0
Recorder	4.0	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	1.0	1.0	1.0
Building and Grounds	5.0	5.0	7.0	7.0	6.0
Judicial					
Common Pleas Court	11.0	9.0	13.0	13.0	13.0
Law Library	1.0	1.0	1.0	1.0	0.5
Juvenile Court	9.5	10.0	11.0	10.5	10.0
Probate Court	2.0	3.0	3.0	3.0	3.0
Clerk of Courts	5.0	5.0	5.0	5.0	5.0
Title Office	7.0	7.0	7.0	7.5	7.5
Municipal Court	2.5	3.5	3.5	4.5	3.5
Public Safety					
Coroner	2.0	2.0	2.5	2.5	2.5
Sheriff	30.5	31.0	32.5	33.5	35.0
Emergency Management	1.5	1.5	1.5	1.5	0.5
911 Emergency Communications	17.0	18.5	17.0	18.0	18.0
SEPTA	-	-	38.0	37.5	34.0
HVCRC	-	-	-	-	-
Public Works					
County Engineer	24.0	26.0	26.0	26.0	26.0
County Planner	-	-	1.0	1.0	2.0
Soil & Water	6.0	4.5	5.0	6.0	5.5
Health					
Dog and Kennel	4.5	4.5	4.0	3.5	4.0
Solid Waste	1.0	1.0	1.0	1.0	1.0
Recycling	15.0	15.0	0.0	0.0	0.0
Health Department	18.5	23.5	21.0	20.5	20.0
Ambulance Service	47.5	49.0	48.0	50.0	51.0
Plains Water & Sewer	3.0	3.0	3.0	3.0	3.0
Buchtel Water & Sewer	2.0	2.0	1.0	1.0	1.0
Human Services					
317 Board	8.0	8.0	8.0	8.0	8.0
Veteran's Services	5.0	5.0	5.5	5.5	5.5
Department of Youth Services	2.5	10.0	3.5	2.0	2.0
Victim's Assistance	1.0	1.0	0.0	2.5	3.0
Job & Family Services	68.0	67.0	70.0	72.0	75.0
Child Support Enforcement	17.0	16.0	15.0	14.0	14.0
Children Services	76.0	75.5	76.5	75.5	71.0
ACBDD (Beacon School)	79.0	76.0	87.5	97.0	85.0
Total	532.5	547.0	581.0	599.5	579.5

Source: Athens County Auditor
Each part-time employee is reported as 0.5.

2019	2020	2021	2022	2023
7.5	9.5	8.5	8.0	8.0
13.5	10.5	10.0	11.0	16.0
6.0	7.0	5.5	7.0	6.0
21.0	21.0	20.0	23.0	22.0
0.0	1.0	1.0	0.0	0.0
11.0	8.5	9.0	9.5	10.0
4.0	4.0	4.0	4.0	4.0
1.0	1.0	1.0	1.0	1.0
6.0	6.0	6.0	6.0	6.0
12.5	13.5	12.0	9.0	9.0
0.5	1.0	1.0	1.0	1.0
9.0	10.5	9.0	8.0	9.5
3.5	3.5	3.5	3.5	4.0
5.0	9.5	8.5	9.0	9.0
8.0	5.0	2.0	4.5	4.0
3.5	5.0	5.0	3.0	3.5
2.5	3.0	3.0	2.5	1.5
35.5	35.0	36.5	41.0	44.0
1.0	2.0	1.0	2.0	2.0
18.0	16.5	15.5	17.5	17.0
0.0	0.0	0.0	0.0	0.0
-	20.5	22.0	24.0	26.0
27.0	25.5	26.0	27.0	24.5
2.0	0.0	1.0	1.0	1.0
5.5	6.5	4.5	3.5	2.5
3.0	4.0	4.0	3.5	3.5
1.0	1.0	1.0	1.0	1.0
0.0	0.0	0.0	0.0	0.0
19.5	21.0	23.5	23.0	21.0
54.0	55.0	54.0	55.5	50.5
3.0	4.0	4.0	5.0	5.0
1.0	0.0	0.0	0.0	0.0
7.0	6.0	7.0	8.0	8.0
6.0	5.5	6.0	4.5	5.0
2.0	2.0	1.0	2.0	2.0
3.0	2.0	2.0	3.0	1.0
74.0	67.0	68.0	70.0	87.5
15.0	12.0	12.0	14.0	15.0
74.5	68.0	69.0	79.0	83.5
74.5	83.0	71.5	70.0	73.0
<u>541.0</u>	<u>556.0</u>	<u>538.5</u>	<u>564.5</u>	<u>587.5</u>

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Legislative and Executive										
County Commissioners	23	13	18	19	21	30	37	24	38	48
Number of resolutions	60	52	50	52	52	54	51	50	52	52
Number of meetings										
Auditor										
Number of non-exempt conveyances	886	957	974	1,014	1,000	908	983	1,095	1,011	915
Number of exempt conveyances	704	698	751	738	688	748	846	788	815	823
Number of real estate transfers	1,590	1,655	1,725	1,752	1,688	1,656	1,829	1,883	1,826	1,738
Number of personal property returns-inter-co	-	-	-	-	-	-	-	-	-	-
Number of expense checks used	23,799	23,218	23,449	24,525	28,155	24,135	22,463	23,391	24,441	25,524
Number of payroll checks used	18,521	16,703	4,414	1,615	1,007	906	720	723	760	866
Number of vendors licenses issued	100	96	51	49	100	121	98	37	114	124
Treasurer										
Number of tax bill envelopes mailed Real	28,898	29,681	75,564	75,175	75,085	75,809	74,380	73,408	73,138	67,880
Number of tax bill envelopes mailed Real Delq	1,994	2,261	4,856	4,793	4,384	4,192	-	-	-	-
Number of tax bill envelopes mailed MH	5,997	6,126	7,229	6,865	6,883	6,861	6,855	6,594	7,154	11,793
Number of tax bill envelopes mailed PPT	-	8	-	7	-	-	-	-	-	-
Return on portfolio-weighted yield	0.86%	1.01%	1.24%	1.62%	2.04%	1.93%	0.84%	0.77%	1.15%	2.66%
Prosecuting Attorney										
Number of criminal cases - new	512	510	508	578	632	614	447	576	558	529
Number of cases - Civil/Township Requests/Appeals	406	214	638	859	1,117	1,206	1,276	1,247	256	266
Number of criminal cases - Probation Revocations	240	N/A	N/A	N/A	N/A	N/A	N/A	N/A	381	469
Board of Election										
Number of registered voters	43,737	38,319	45,418	45,165	45,318	40,919	39,342	38,961	38,989	37,624
Number of voters last general election	14,863	14,110	30,042	12,158	23,167	10,843	26,350	10,624	19,331	18,769
Percentage of registered voters that voted	33.98%	36.82%	66.15%	26.92%	51.12%	26.50%	66.98%	27.27%	49.58%	49.89%
Recorder										
Number of deeds recorded	2,142	2,177	2,359	2,342	2,546	2,376	2,412	2,525	2,671	2,586
Number of mortgages recorded	3,241	3,395	3,530	3,569	3,487	3,141	4,090	3,955	3,024	2,249
Number of liens recorded	238	279	344	667	447	622	464	417	353	283
Number of leases recorded	108	89	61	51	53	77	32	44	47	30
Number of power of attorneys recorded	122	129	101	109	119	120	98	127	98	94
Number of partnerships recorded	1	-	-	1	1	1	1	1	-	1
Number of military discharges recorded	6	5	6	-	4	5	2	2	5	3
Number of plats recorded	-	6	6	1	1	-	4	-	1	3
Number of miscellaneous items recorded	119	119	136	106	108	116	112	111	147	109
Building and Grounds										
Number of buildings	66	66	66	66	66	67	67	67	72	72

Source: Various Athens County Departments

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Judicial										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	1,790	1,583	1,445	749	255	1,323	1,112	2,563	454	529
Number of criminal cases filed	512	510	508	578	632	618	447	576	560	288
Juvenile Court										
Number of unruly cases filed	18	11	23	46	50	43	48	22	53	125
Number of delinquent cases filed	216	196	202	114	114	143	87	132	208	238
Number of traffic cases filed	121	190	140	150	137	147	88	104	100	134
Number of neglected, dependent and abused children dispositions cases filed	97	100	87	100	79	45	85	168	136	134
Number of paternity/support cases filed	140	158	99	150	78	77	83	96	126	126
Number of other cases filed	160	202	153	167	154	165	105	64	153	100
Number of private custody case filed	-	-	-	-	-	-	-	124	61	71
Probate Court										
Number of civil cases filed	2	1	-	2	2	3	-	1	4	1
Number of civil cases filed w/in an estate and/or guardianship	-	-	-	-	-	-	-	14	20	7
Municipal Court										
Number of civil cases filed	934	892	936	1,087	1,247	1,203	840	937	993	1,059
Number of criminal cases filed	2,896	3,147	2,686	2,974	2,578	2,223	1,514	1,466	1,623	1,802
Number of traffic cases filed	8,742	9,686	7,586	6,415	6,607	6,074	5,018	6,150	5,838	6,197
Law Library										
Number of volumes in collection	10,000	10,000	8,000	8,000	8,000	8,000	8,000	8,000	688	584
Public Safety										
Coroner										
Number of cases investigated	82	82	58	59	58	126	130	152	158	119
Number of autopsies performed	51	38	25	15	31	20	36	37	50	42
Number of toxicology without autopsy	-	-	-	2	2	6	6	11	3	1
Number of toxicology collected for Ohio State Highway Patrol	-	-	-	-	-	-	-	1	2	-
Sheriff										
Number of incidents reported	8,824	17,685	19,114	23,430	23,812	18,506	9,491	7,967	7,209	8,190
Number of papers served	5,887	2,365	2,780	3,334	3,124	3,462	2,425	1,525	1,573	1,119
Number of transport hours	5,189	4,974	4,659	4,868	4,135	3,938	3,052	4,160	4,160	4,160
Number of court security hours	6,240	6,240	6,240	6,240	6,240	6,240	6,240	6,240	7,280	8,320
911 Emergency Communications										
Number of calls received	114,399	127,210	94,945	97,047	100,639	81,406	92,399	94,228	60,967	95,545
Public Works										
County Engineer										
Miles of roads resurfaced	17.30	20.52	8.37	12.00	7.10	17.44	5.28	15.30	6.20	27.76
Number of bridges replaced/improved	7	5	6	7	4	12	5	2	8	4
Number of culverts built/replaced/improved	98	65	54	38	25	36	35	44	35	35
Miles of roads chip & sealed	-	-	-	12.00	0.60	11.41	12.70	15.59	2.30	3.80

Source: Various Athens County Departments

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Health										
Ambulance Service										
Number of Basic Level Service Transports	1,578	1,259	256	1,741	2,260	2,418	2,114	2,726	2,948	3,080
Number of Advanced Level Service Transports	3,422	3,848	3,801	3,325	3,014	3,102	2,661	2,876	2,802	2,599
Number of Extra Advanced Level Service Transports	90	84	69	71	75	82	94	118	96	97
Number of Treat Without Transports	566	460	616	1,629	869	771	783	807	471	452
Dog and Kennel										
Number of 1 year dog licenses issued	9,523	9,835	9,358	8,641	8,651	9,282	9,561	9,011	8,988	9,246
Number of 3 year dog licenses issued	37	33	20	34	33	32	22	15	19	23
Number of permanent dog licenses issued	8	19	4	3	7	6	10	7	9	10
Number of kennel licenses issued	125	271	102	114	23	125	26	90	279	246
Sewer Districts										
Average monthly sewage treated (gallons)	11,240,000	7,260,000	5,760,000	5,970,000	6,060,000	6,774,000	6,076,000	6,105,000	8,600,000	5,032,000
Number of tap-ins	1,483	1,430	1,490	1,507	1,532	1,538	1,232	1,298	1,248	2,614
Number of customers	1,483	1,430	1,490	1,507	1,532	1,538	1,232	1,298	1,248	2,331
Water Districts										
Average monthly water billed	\$ 55,850	\$ 55,123	\$ 64,397	\$ 66,756	\$ 75,353	\$ 78,500	\$ 65,142	\$ 66,381	\$ 66,044	\$ 69,207
Number of tap-ins	1,458	1,464	1,476	1,481	1,466	1,475	1,266	1,285	1,222	1,240
Number of customers	1,458	1,464	1,476	1,481	1,466	1,475	1,266	1,285	1,222	1,240
Human Services										
Veteran's Services										
Number of clients served	2,113	1,836	1,964	1,693	1,675	957	1,613	1,048	708	882
Amount of benefits paid to county residents	\$ 340,198	\$ 327,987	\$ 353,494	\$ 366,318	\$ 312,278	\$ 221,324	\$ 138,157	\$ 268,807	\$ 201,677	\$ 267,762
Job & Family Services										
Average monthly client count - food stamps	11,135	10,311	10,323	9,836	9,069	8,022	9,134	9,212	9,244	8,522
Average monthly client count - day care children	161	161	256	150	144	197	181	163	134	201
Average monthly client count - WIA	97	104	71	64	63	65	59	62	101	161
Average yearly client count - job placement	1,049	1,456	785	683	129	297	121	166	158	141
Child Support Enforcement										
Average yearly active support orders	4,349	3,956	4,056	3,743	3,503	3,524	3,471	3,471	3,469	3,072
Percentage collected	63.01%	63.99%	64.60%	63.15%	62.27%	60.80%	62.34%	64.73%	63.28%	65.27%
Children Services										
Average monthly client count - foster care (Includes residential, relative, therapeutic)	77	88	106	104	99	83	76	92	119	127
Average monthly client count - adoption	24	28	31	33	39	35	30	27	27	28
Average In-home (Voluntary, Protective Service Order, Posi tract)	37	36	29	20	24	26	25	28	39	32
ACBDD (Beacon School)										
Number of students enrolled	49	50	45	66	61	77	81	66	58	63
Early intervention program	41	73	52	57	61	62	56	58	45	25
Preschool	8	13	11	15	12	16	18	16	22	24
School Age	48	32	39	51	49	51	41	32	36	39
Number of employed at workshop & other	62	74	28	11	9	N/A	N/A	N/A	N/A	N/A
Residential Support	212	205	205	206	215	203	205	210	216	90
Supported Employment	118	119	122	122	153	178	134	96	57	95
Case Management	166	168	170	391	390	399	415	415	230	267
Conservation and Recreation										
Number of Parks	1	1	1	1	1	1	1	1	3	3
Miles of Bike path	13.67	13.67	21.00	21.00	21.00	21.00	21.00	21.00	22.00	22.00
Miles of Recreational Trail	-	-	-	-	5.79	5.79	5.79	5.79	105.00	111.00

Source: Various Athens County Departments
Athens Bikeway

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

<i>Function and Activity</i>	2014	2015	2016	2017
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,219,519	\$ 6,211,968	\$ 6,224,363	\$ 6,281,363
Auditor	58,422	58,422	80,616	240,439
Treasurer	29,555	22,425	22,425	22,425
Prosecuting Attorney	61,924	61,924	85,398	91,409
Data Processing	147,138	139,602	139,602	139,602
Board of Election	793,718	805,908	805,908	805,908
Recorder	26,470	26,470	27,689	27,689
Microfilm	29,810	29,810	29,810	29,810
Records Center	111,967	111,967	111,967	111,967
Building and Grounds	392,540	577,903	603,276	1,759,487
<i>Total Legislative & Executive</i>	7,871,063	8,046,399	8,131,054	9,510,099
<i>General Government - Judicial</i>				
Common Pleas Court	86,465	81,269	92,799	102,799
Law Library	21,000	21,000	21,000	21,000
Juvenile Court	41,851	26,156	40,446	40,446
Probate Court	6,583	6,583	12,634	12,634
Clerk of Courts	34,219	32,883	32,883	32,883
<i>Total Judicial</i>	190,118	167,891	199,762	209,762
<i>Public Safety</i>				
Sheriff	2,115,732	1,808,438	1,915,829	2,445,542
Emergency Management	419,409	419,409	419,409	419,409
911 Emergency Communications	1,659,513	1,811,945	2,244,173	2,684,387
<i>Total Public Safety</i>	4,194,654	4,039,792	4,579,411	5,549,338
<i>Public Works</i>				
County Engineer	7,388,025	7,631,556	7,701,020	8,039,918
GIS	6,495	6,495	6,495	6,495
Infrastructure	80,139,289	81,062,988	82,256,239	83,269,323
<i>Total Public Works</i>	87,533,809	88,701,039	89,963,754	91,315,736
<i>Health</i>				
Dog and Kennel	726,700	726,700	726,700	737,435
Ambulance Service	2,383,634	2,942,051	3,082,474	3,438,485
Solid Waste	1,429,206	1,416,882	240,141	99,263
Health Department	114,055	114,055	114,055	114,055
<i>Total Health</i>	4,653,595	5,199,688	4,163,370	4,389,238
<i>Human Services</i>				
County Home Farm	28,711	28,711	28,711	28,711
Veteran's Services	5,135	-	-	-
Job & Family Services	2,802,565	2,704,180	2,704,672	4,719,266
Child Support Enforcement	6,908	6,908	6,908	6,908
Childrens Services	1,854,344	1,816,338	1,803,003	1,774,903
ACBDD (Beacon School)	7,215,380	7,280,321	7,443,471	8,040,906
<i>Total Human Services</i>	11,913,043	11,836,458	11,986,765	14,570,694
<i>Conservation and Recreation</i>				
Athens County Bikeway	913,068	919,742	994,020	1,079,548
Ferndale Park	61,126	61,126	61,126	71,098
<i>Total Conservation & Recreation</i>	974,194	980,868	1,055,146	1,150,646
Total Governmental Funds Capital Assets	\$ 117,330,476	\$ 118,972,135	\$ 120,079,262	\$ 126,695,513

Source: Athens County Auditor

	2018	2019	2020	2021	2022	2023
\$	6,344,858	\$ 7,764,213	\$ 7,764,213	\$ 8,006,189	\$ 8,006,189	\$ 8,011,162
	606,879	606,879	71,921	71,921	71,921	42,663
	22,425	22,425	22,425	22,425	22,425	22,425
	176,699	182,699	153,511	153,511	153,511	153,511
	27,065	27,065	27,065	27,065	27,065	12,557
	799,278	744,673	749,673	740,104	740,104	849,777
	33,439	33,439	33,439	27,689	27,689	18,049
	29,810	29,810	29,810	21,476	21,476	21,476
	111,967	518,136	642,822	723,098	723,098	723,098
	1,809,009	1,888,409	1,918,586	1,745,258	1,745,258	1,807,040
	9,961,429	11,817,748	11,413,465	11,538,736	11,538,736	11,661,758
	102,799	105,394	122,794	122,794	122,794	122,794
	21,000	21,000	21,000	21,000	21,000	21,000
	27,460	27,460	27,460	27,460	27,460	27,460
	12,634	12,634	12,634	12,634	6,051	6,051
	32,883	32,883	32,883	43,583	43,583	43,583
	196,776	199,371	216,771	227,471	220,888	220,888
	2,738,511	2,888,035	3,002,773	3,019,861	2,969,677	3,523,582
	396,909	421,219	371,215	313,178	313,178	318,719
	2,203,155	2,347,523	2,432,116	2,649,009	2,657,645	7,529,852
	5,338,575	5,656,777	5,806,104	5,982,048	5,940,500	11,372,153
	8,191,637	9,546,850	10,308,654	9,514,009	9,563,439	9,957,739
	6,495	13,763	13,763	13,763	13,763	7,268
	84,841,803	89,772,264	91,402,690	93,757,849	93,757,849	100,989,709
	93,039,935	99,332,877	101,725,107	103,285,621	103,335,051	110,954,716
	737,435	737,435	765,275	765,275	765,275	767,980
	3,500,197	3,721,324	6,192,311	6,424,301	6,424,301	6,424,302
	-	-	-	-	-	-
	127,671	127,457	597,457	597,457	597,457	669,519
	4,365,303	4,586,216	7,555,043	7,787,033	7,787,033	7,861,801
	28,711	28,711	28,355	28,355	28,355	28,355
	-	-	-	-	-	-
	4,737,925	6,231,568	6,428,394	6,702,276	7,190,322	7,713,038
	6,908	6,908	6,908	-	-	-
	1,802,555	1,802,555	1,770,319	1,776,819	1,927,664	1,924,566
	8,055,532	6,832,185	7,109,189	6,631,422	6,696,419	7,700,596
	14,631,631	14,901,927	15,343,165	15,138,872	15,842,760	17,366,555
	1,229,132	1,409,078	1,542,130	1,799,467	1,799,467	1,799,467
	71,098	71,098	76,823	76,823	76,823	76,823
	1,300,230	1,480,176	1,618,953	1,876,290	1,876,290	1,876,290
\$	128,833,879	\$ 137,975,092	\$ 143,678,608	\$ 145,836,071	\$ 146,541,258	\$ 161,314,161

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2023

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education	Conservancy & Park Districts (Publicly Owned)
<u>MUNICIPALITY</u>							
Athens City	\$ 409,810	\$ 16,803,910	\$ 5,948,170	\$ 277,850	\$ 16,809,440	\$ 6,031,450	\$ 710,030
Nelsonville City	600,310	135,860	5,500,400	-	1,838,320	8,929,910	207,710
Albany Corporation	-	46,530	17,220	22,870	296,190	177,120	41,450
Amesville Corporation	-	-	13,730	2,130	119,180	1,122,640	-
Buchtel Corporation	35,170	-	59,160	-	71,230	54,070	-
Chauncey Corporation	50,600	-	12,240	-	297,220	866,140	-
Coolville Corporation	-	30,800	32,480	59,350	96,290	1,015,950	-
Glouster Corpoation	250	180	310,110	70,970	305,880	1,769,520	-
Jacksonville Corporation	9,010	-	1,750	2,390	125,530	-	-
Trimble Corporation	-	20	11,680	5,000	163,680	-	40
	<u>\$ 1,105,150</u>	<u>\$ 17,017,300</u>	<u>\$ 11,906,940</u>	<u>\$ 440,560</u>	<u>\$ 20,122,960</u>	<u>\$ 19,966,800</u>	<u>\$ 959,230</u>
<u>TOWNSHIPS</u>							
Athens Township	\$ 50	\$ 241,550	\$ 1,283,220	\$ 220,920	\$ 1,297,270	\$ 5,830,770	\$ 121,330
Alexander Township	-	720,000	20,880	39,060	360	2,564,000	-
Ames Township	-	39,060	880	36,420	35,030	-	230
Bern Township	-	239,710	-	57,140	-	5,000	-
Canaan Township	229,280	2,351,980	749,220	87,530	101,670	-	158,310
Carthage Township	-	491,970	5,350	128,300	-	-	-
Dover Township	4,853,280	20,770	987,930	69,810	73,370	6,650	339,040
Lee Township	-	28,220	80,330	137,610	35,250	37,290	30,650
Lodi Township	6,720	283,000	13,340	345,310	-	-	-
Rome Township	63,100	205,250	28,420	125,500	-	2,897,300	9,320
Troy Township	37,920	227,800	111,500	13,590	-	-	61,750
Trimble Township	2,404,800	3,302,610	17,900	1,057,490	57,590	2,259,740	709,640
Waterloo Township	113,900	3,615,560	64,320	116,820	-	-	58,710
York Township	4,575,500	1,137,490	49,380	136,460	75,320	1,270	113,020
	<u>\$ 12,284,550</u>	<u>\$ 12,904,970</u>	<u>\$ 3,412,670</u>	<u>\$ 2,571,960</u>	<u>\$ 1,675,860</u>	<u>\$ 13,602,020</u>	<u>\$ 1,602,000</u>
Total Athens County	<u>\$ 13,389,700</u>	<u>\$ 29,922,270</u>	<u>\$ 15,319,610</u>	<u>\$ 3,012,520</u>	<u>\$ 21,798,820</u>	<u>\$ 33,568,820</u>	<u>\$ 2,561,230</u>
<u>SCHOOL DISTRICTS</u>							
Athens CSD	\$ 5,313,740	\$ 18,004,450	\$ 8,231,560	\$ 499,390	\$ 18,451,280	\$ 12,735,010	\$ 1,310,820
Alexander LSD	120,620	4,694,840	196,090	648,220	331,800	2,778,410	125,100
Federal Hocking LSD	330,300	2,646,820	941,580	590,990	378,190	5,040,890	94,900
Trimble LSD	2,293,850	3,259,580	341,440	1,135,850	652,390	4,001,770	709,680
Nelsonville-York CSD	5,331,190	1,316,580	5,608,940	136,460	1,985,160	9,012,740	320,730
Warren LSD	-	-	-	1,610	-	-	-
	<u>\$ 13,389,700</u>	<u>\$ 29,922,270</u>	<u>\$ 15,319,610</u>	<u>\$ 3,012,520</u>	<u>\$ 21,798,820</u>	<u>\$ 33,568,820</u>	<u>\$ 2,561,230</u>
<u>Joint Vocational Schools</u>							
Tri-County J.V.S.	\$ 13,389,700	\$ 29,922,270	\$ 15,319,610	\$ 3,010,910	\$ 21,798,820	\$ 33,568,820	\$ 2,561,230
Washington County J.V.S.	-	-	-	1,610	-	-	-
	<u>\$13,389,700</u>	<u>\$29,922,270</u>	<u>\$15,319,610</u>	<u>\$3,012,520</u>	<u>\$21,798,820</u>	<u>\$33,568,820</u>	<u>\$2,561,230</u>

Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Other	Total Value
\$ 266,953,970	\$ 26,943,440	\$ 5,607,880	\$ 585,010	\$ 10,152,430	\$ 1,812,270	\$ 359,045,660
16,294,340	3,369,220	1,101,250	31,910	-	57,600	38,066,830
-	185,730	924,790	-	100,250	32,130	1,844,280
-	4,320	17,630	-	-	-	1,279,630
-	-	219,830	-	-	136,390	575,850
-	60,550	286,490	10,960	-	148,880	1,733,080
2,020	188,600	340,110	2,150	-	-	1,767,750
-	729,880	317,910	-	-	62,520	3,567,220
-	53,910	68,030	-	-	84,390	345,010
-	50,060	10,880	20,390	-	-	261,750
<u>\$ 283,250,330</u>	<u>\$ 31,585,710</u>	<u>\$ 8,894,800</u>	<u>\$ 650,420</u>	<u>\$ 10,252,680</u>	<u>\$ 2,334,180</u>	<u>\$ 408,487,060</u>
\$ 223,000	\$ 1,136,640	\$ 2,019,060	\$ 18,310	\$ -	\$ 1,713,930	\$ 14,106,050
59,650	709,170	1,269,340	268,200	-	526,640	6,177,300
-	-	115,100	16,570	-	6,540	249,830
-	-	81,930	3,120	-	-	386,900
-	133,340	117,990	60,090	-	12,370	4,001,780
-	140,220	261,720	36,500	-	563,450	1,627,510
-	605,700	178,590	62,220	-	3,016,830	10,214,190
4,039,780	453,230	133,590	-	-	1,550	4,977,500
-	-	87,080	15,470	-	88,820	839,740
-	91,990	182,680	61,420	-	73,670	3,738,650
-	108,990	549,750	58,020	-	42,780	1,212,100
-	-	143,540	19,970	-	517,620	10,490,900
-	69,770	328,010	9,470	-	19,500	4,396,060
3,520,310	96,650	414,970	147,710	106,100	221,780	10,595,960
<u>\$ 7,842,740</u>	<u>\$ 3,545,700</u>	<u>\$ 5,883,350</u>	<u>\$ 777,070</u>	<u>\$ 106,100</u>	<u>\$ 6,805,480</u>	<u>\$ 73,014,470</u>
<u>\$ 291,093,070</u>	<u>\$ 35,131,410</u>	<u>\$ 14,778,150</u>	<u>\$ 1,427,490</u>	<u>\$ 10,358,780</u>	<u>\$ 9,139,660</u>	<u>\$ 481,501,530</u>
\$ 267,176,970	\$ 21,682,810	\$ 8,065,760	\$ 704,000	\$ 10,152,430	\$ 3,103,580	\$ 375,431,800
4,099,430	1,512,010	2,770,540	304,060	100,250	825,000	18,506,370
2,020	7,636,870	1,574,240	199,450	-	1,455,580	20,891,830
-	833,850	580,180	40,360	-	3,339,730	17,188,680
19,814,650	3,465,870	1,736,050	179,620	106,100	415,770	49,429,860
-	-	51,380	-	-	-	52,990
<u>\$ 291,093,070</u>	<u>\$ 35,131,410</u>	<u>\$ 14,778,150</u>	<u>\$ 1,427,490</u>	<u>\$ 10,358,780</u>	<u>\$ 9,139,660</u>	<u>\$ 481,501,530</u>
\$291,093,070	\$35,131,410	\$14,726,770	\$1,427,490	\$10,358,780	\$9,139,660	\$481,448,540
-	-	51,380	-	-	-	52,990
<u>\$291,093,070</u>	<u>\$35,131,410</u>	<u>\$14,778,150</u>	<u>\$1,427,490</u>	<u>\$10,358,780</u>	<u>\$9,139,660</u>	<u>\$481,501,530</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2023)

Entity	Taxes ⁽²⁾			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 3,030,262	\$ 31,475	\$ -	\$ 3,061,737
Children Services	6,016,407	61,329	-	6,077,736
ACBDD (Beacon School)	8,082,427	81,616	-	8,164,043
Ambulance Service	2,885,373	29,562	-	2,914,935
TB Levy	144,660	1,361	-	146,021
Senior Citizens	648,509	6,349	-	654,858
Senior Citizens Meals on Wheels	283,970	2,915	-	286,885
Total County Offices and Agencies	21,091,608	214,607	-	21,306,215
Health Department	1,219,515	12,535	-	1,232,050
317 Board	2,059,527	20,566	-	2,080,093
County Library	1,481,993	14,158	-	1,496,151
⁽¹⁾ Total Outside Agencies	4,761,035	47,259	-	4,808,294
Athens CSD	24,547,423	102,361	-	24,649,784
Nelsonville-York CSD	3,142,520	42,048	-	3,184,568
Alexander LSD	6,751,196	92,853	-	6,844,049
Federal Hocking LSD	4,982,531	87,880	-	5,070,411
Trimble LSD	1,200,111	28,121	-	1,228,232
Warren LSD	96,933	2,509	-	99,442
Tri-County JVS	2,938,507	29,252	-	2,967,759
Washington Co. JVS	5,350	138	-	5,488
Total Schools	43,664,571	385,162	-	44,049,733
Athens City	1,068,890	78	-	1,068,968
Nelsonville City	460,764	4,879	-	465,643
Albany Village	149,536	1,117	-	150,653
Amesville Village	42,429	173	-	42,602
Buchtel Village	87,719	2,239	-	89,958
Chauncey Village	50,397	1,291	-	51,688
Coolville Village	27,412	320	-	27,732
Glouster Village	201,429	2,595	-	204,024
Jacksonville Village	95,515	5,879	-	101,394
Trimble Village	57,817	1,324	-	59,141
Total Municipalities	2,241,908	19,895	-	2,261,803
Alexander Township	698,995	12,183	-	711,178
Ames Township	298,930	3,961	-	288,866
Athens Township	1,267,814	11,462	-	1,163,041
Bern Township	170,385	2,180	-	164,365
Canaan Township	517,595	2,505	-	446,760
Carthage Township	291,874	7,959	-	291,157
Dover Township	458,646	7,678	-	406,567
Lee Township	379,102	3,047	-	373,070
Lodi Township	351,246	4,813	-	338,907
Rome Township	477,161	11,085	-	452,469
Trimble Township	257,510	5,486	-	242,877
Troy Township	385,639	9,442	-	378,419
Waterloo Township	367,945	9,928	-	365,775
York Township	743,279	11,110	-	748,446
Total Townships	6,666,121	102,839	-	6,371,897
County Wide Total	\$ 78,425,243	\$ 769,762	\$ -	\$ 78,797,942

Source: Athens County Auditor

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

⁽²⁾ Taxes are net of any fees (except for County & outside 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 2023)

Entity	State Payments			
	Gasoline	Motor Vehicle License	Local Government	Total
General Fund	\$ -	\$ 13,509	\$ 795,073	\$ 808,582
Co. Engineer	3,827,153	2,046,368	-	5,873,521
Total County Offices and Agencies	3,827,153	2,059,877	795,073	6,682,103
Athens City	-	92,194	487,677	579,871
Nelsonville City	-	40,661	74,139	114,800
Albany Village	-	5,948	21,677	27,625
Amesville Village	-	1,754	6,236	7,990
Buchtel Village	-	4,772	11,669	16,441
Chauncey Village	-	5,297	17,225	22,522
Coolville Village	-	4,008	14,009	18,017
Glouster Village	-	10,132	21,364	31,496
Jacksonville Village	-	7,097	9,788	16,885
Trimble Village	-	2,227	9,762	11,989
Total Municipalities	-	174,090	673,546	847,636
Alexander Township	142,099	26,546	16,693	185,338
Ames Township	142,099	15,856	12,838	170,793
Athens Township	160,273	43,503	56,654	260,430
Bern Township	142,099	14,002	11,823	167,924
Canaan Township	142,099	21,425	15,936	179,460
Carthage Township	142,099	24,174	17,473	183,746
Dover Township	142,099	28,148	20,884	191,131
Lee Township	142,099	20,632	14,638	177,369
Lodi Township	142,099	22,381	16,655	181,135
Rome Township	142,099	23,985	17,810	183,894
Trimble Township	142,099	20,127	17,624	179,850
Troy Township	142,099	26,165	18,214	186,478
Waterloo Township	142,099	23,191	16,164	181,454
York Township	142,099	20,018	20,996	183,113
Total Townships	2,007,560	330,153	274,402	2,612,115
County Wide Total	\$ 5,834,713	\$ 2,564,120	\$ 1,743,021	\$ 10,141,854
Special Assessments ⁽¹⁾				
Plains Water & Sewer	\$ 24,335	Athens City		\$ 410,608
Buchtel Water & Sewer	-	Nelsonville City		3,217
Trimble Waste Water	186,470	Albany Village		4,911
Hocking Conservancy District	330,035	Amesville Village		-
Le-Ax Water	32,829	Buchtel Village		1,766
Margrets Creek	160,761	Coolville Village		-
Tuppers Plains Chester Water	1,217	Glouster Village		6,418
Burr Oak Water	536	Jacksonville Village		10,214
Hocking County Auditor	16,110	Trimble Village		2,602
Sunday Creek Water	1,023	Total Municipalities		\$ 439,736
Total Special Districts	\$ 753,316			

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

⁽¹⁾ Special Assessments are net of any fees.

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2023)
(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.).	\$ 1,749,065	20.55%	\$ 874,508	20.57%	\$ 2,623,573	20.56%
Direct Pay	Taxes paid directly to the State.	7,805	0.09%	3,902	0.09%	11,707	0.09%
Seller's Use	Out of State Retailers.	1,723,987	20.25%	861,771	20.27%	2,585,758	20.26%
Consumer's Use	Taxes due beyond what was paid to supplier.	103,018	1.21%	51,505	1.21%	154,523	1.21%
Motor Vehicle	From County Clerk of Courts.	1,187,619	13.95%	593,455	13.96%	1,781,074	13.96%
Watercraft and Outboard Motors	From County Clerk of Courts.	13,619	0.16%	6,735	0.16%	20,354	0.16%
Liquor Control	State or Agency Liquor Stores.	46,152	0.55%	23,076	0.54%	69,228	0.54%
Voluntary Payments	Payments made by nonregistered consumers.	1,950	0.03%	975	0.02%	2,925	0.02%
Assessment Payments	From Tax Assessments.	14,813	0.18%	7,074	0.17%	21,887	0.17%
Audit Payments	From Audits.	14,812	0.17%	6,358	0.15%	21,170	0.17%
Sales Tax on Motor Fuel	Tax Due on Motor Fuel Tax Refunds.	868	0.01%	431	0.01%	1,299	0.01%
Certified Assessment Payments	From Certified Tax Assessments	23,170	0.27%	8,354	0.20%	31,524	0.25%
Statewide Master	Chain Stores (Wal-Mart, Lowes, Etc.).	3,127,612	36.74%	1,563,806	36.80%	4,691,418	36.76%
Streamlined Sales-Intrastate	Streamlined Tax Agreement Payments	155,097	1.82%	77,551	1.82%	232,648	1.82%
Streamlined Sales-Interstate	Streamlined Tax Agreement Payments	98,041	1.15%	49,020	1.15%	147,061	1.15%
Streamlined Use	Streamlined Tax Agreement Payments	150	0.00%	75	0.00%	225	0.00%
Use Tax from Ohio IT 1040	State Income Tax Payments	719	0.01%	358	0.01%	1,077	0.01%
Non-Resident Motor Vehicle	Non-Ohio resident purchases of motor vehicles.	3,121	0.04%	1,560	0.04%	4,681	0.04%
Non-Resident Watercraft	Non-Ohio resident purchases of watercraft.	-	0.00%	-	0.00%	0	0.00%
Transient Sales	Payments made from transient sales.	240,160	2.82%	120,074	2.82%	360,234	2.82%
Amnesty 2012	Use Tax Amnesty Payments	-	0.00%	-	0.00%	-	0.00%
Cigarettes	Use Tax on Cigarettes	-	0.00%	-	0.00%	-	0.00%
Amnesty 2018	Use Tax Amnesty Payments	-	0.00%	-	0.00%	-	0.00%
Total Receipts		<u>8,511,778</u>	<u>100.00%</u>	<u>4,250,588</u>	<u>99.99%</u>	<u>12,762,366</u>	<u>100.00%</u>
Adjustments		-		-		-	
Less Refund		<u>(5,497)</u>		<u>(1,654)</u>		<u>(7,151)</u>	
Aggregate Tax Receipts		8,506,281		4,248,934		12,755,215	
Less 1% Administrative Fee		<u>(85,063)</u>		<u>(42,489)</u>		<u>(127,552)</u>	
Total Tax Allocation		<u>\$ 8,421,218</u>		<u>\$ 4,206,445</u>		<u>\$ 12,627,663</u>	

Source: Ohio Department of Taxation

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 7/25/2024

65 East State 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