



CLARK SCHAEFER HACKETT  
BUSINESS ADVISORS

# **ATHENS COUNTY, OHIO**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024





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Columbus, Ohio 43215  
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County Commissioners  
Athens County  
15 South Court Street, Room 330  
Athens, Ohio 45701

We have reviewed the *Independent Auditor's Report* of Athens County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2024 through December 31, 2024. 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.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

**August 06, 2025**

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**ATHENS COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>2024 Provided Through to Subrecipients</b>	<b>2024 Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A	\$0	\$31,567
National School Lunch Program	10.555	N/A	0	\$15,138
COVID-19: National School Lunch Program	10.555	N/A	0	\$6,275
Total Child Nutrition Cluster			0	\$52,980
<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-2425-11-6108	0	\$750,049
Total SNAP Cluster			0	\$750,049
<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	13,011	\$26,021
<i>Direct from Federal Government</i>				
Water and Water Disposal Systems for Rural Communities	10.760	N/A	0	\$3,837,603
<b>Total U.S. Department of Agriculture</b>			<b>13,011</b>	<b>\$4,666,653</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants - State's Program	14.228	B-D-21-1AE	0	\$97,800
Community Development Block Grants - State's Program	14.228	B-W-22-1AE-1	0	\$147,600
Community Development Block Grants - State's Program	14.228	B-C-22-1AE-1	0	\$116,638
Community Development Block Grants - State's Program	14.228	B-F-22-1AE-1	0	\$171,635
COVID-19 Community Development Block Grants - State's Program	14.228	B-D-22-1AE-4	0	\$488,862
Total Community Development Bock Grants - State's Program			0	\$1,022,535
Home Investment Partnership Program	14.239	B-C-22-1AE-1	0	\$320,579
<b>Total U.S. Department of Housing and Urban Development</b>			<b>0</b>	<b>\$1,343,114</b>
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<i>Direct Federal</i>				
Payments in Lieu of Taxes	15.226	N/A	0	\$23,557
<i>Passed Through Ohio Department of Natural Resources</i>				
National Forest Acquired Lands	15.438	N/A	5,260	\$5,260
<b>Total U.S. Department of Interior</b>			<b>5,260</b>	<b>\$28,817</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed Through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2024-VOCA-135500219	0	\$60,120
Crime Victim Assistance	16.575	2025-VOCA-135900112	0	\$17,291
Crime Victim Assistance	16.575	VOCA	0	\$33,394
Crime Victim Assistance	16.575	2024-VOCA-135500219	0	\$33,934
Crime Victim Assistance	16.575	2025-VOCA-135900112	0	\$35,973
Total Crime Victim Assistance			0	\$180,712
<i>Passed Through Ohio Department of Public Safety</i>				
Violence Against Women Formula Grant	16.588	2023-WF-VA5-8417	0	\$13,142
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2023-JG-A02-6078	0	\$18,670
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2023-JG-B01-6580	0	\$4,039
Total Edward Byrne Memorial Justice Assistance Grant Program			0	\$22,709
<b>Total U.S. Department of Justice</b>			<b>0</b>	<b>\$216,563</b>

**ATHENS COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>2024 Provided Through to Subrecipients</b>	<b>2024 Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through Ohio Department of Job and Family Services</i>				
Unemployment Insurance	17.225	N/A	0	\$66,655
<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	\$298,115
WIOA Youth Activities	17.259	N/A	0	\$559,207
WIOA Dislocated Workers Formula Grant	17.278	N/A	0	\$173,902
Total Workforce Innovation and Opportunity Act (WIOA) Cluster:			0	\$1,031,224
WIOA National Dislocated Workers Grants/WIA National Emergency Grants	17.277	N/A	0	\$55,402
<b>Total U.S. Department of Labor</b>			0	<b>\$1,153,281</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Federal Highway Administration</b>				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 117461 and PID 117469	0	\$975,823
<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	\$21,176
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2023-Athens Co. Sheriff's Office-00037	0	\$20,521
<i>Passed Through Ohio Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	0	\$11,160
<b>Total U.S. Department of Transportation</b>			0	<b>\$1,028,680</b>
<b>U.S. DEPARTMENT OF TREASURY</b>				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	\$2,649,648
<i>Passed Through Ohio Department of Public Safety</i>				
Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	0	\$833,212
<i>Passed Through Ohio Department of Job and Family Services</i>				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	JFSSSTFO	0	\$196,730
Total Coronavirus State and Local Fiscal Recovery Funds			0	\$3,679,590
Local Assistance and Tribal Consistency Fund	21.032	1505-0276	0	\$151,593
<b>Total U.S. Department of Treasury</b>			0	<b>\$3,831,183</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through Ohio Department of Education</i>				
Adult Education - Basic Grants to States	84.002A	N/A	0	\$24,972
Special Education Cluster:				
Special Education - Preschool Grants	84.173A	N/A	0	\$2,799
<b>Total U.S. Department of Education</b>			0	<b>\$27,771</b>

**ATHENS COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>2024 Provided Through to Subrecipients</b>	<b>2024 Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Title IV-Prevention	93.472	JFSCPS24	0	\$25,299
Title IV-Prevention - Ohio Start	93.472	JFSCPS23	0	\$184
Title IV-Prevention - Ohio Start	93.472	KIDCPS24	0	\$69
Total Promoting Safe and Stable Families			0	\$25,552
MaryLee Allen Promoting Safe and Stable Families Program	93.556	JFSCPF FY24	0	\$22,046
MaryLee Allen Promoting Safe and Stable Families Program	93.556	JFSCPF FY25	0	\$10,405
Total Title IV-E			0	\$32,451
Temporary Assistance for Needy Families	93.558	G-2223-11-6898	0	\$4,488,404
Temporary Assistance for Needy Families - Independent Living	93.558	G-2425-11-6108	0	\$8,134
Total Temporary Assistance for Needy Families			0	\$4,496,538
Child Support Enforcement	93.563	G-2223-11-6898	0	\$771
Child Support Enforcement	93.563	G-2425-11-6108	0	\$2,513,192
Total Child Support Enforcement			0	\$2,513,963
Child Care and Development Block Grant- CCDF Cluster	93.575	G-2223-11-6898	0	\$84,564
Stephanie Tubbs Jones Child Welfare Services Program	93.645	JFSCCW24	0	\$82,089
Total Stephanie Tubbs Jones Child Welfare Services Program			0	\$82,089
Foster Care - Title IV-E	93.658	JFSCFC24	0	\$2,400,002
Foster Care - Title IV-E	93.658	KIDCFC25	0	\$1,034,535
Total Foster Care - Title IV-E			0	\$3,434,537
Adoption Assistance	93.659	JFSCAA24	0	\$1,615,034
Adoption Assistance	93.659	KIDCAA25	0	\$508,849
Total Adoption Assistance			0	\$2,123,883
Social Services Block Grant	93.667	G-2425-11-6108	0	\$298,951
Social Services Block Grant	93.667	G-2022	0	\$1,335
Total Social Services Block Grant			0	\$300,286
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	200IOHSOSR	0	\$36,001
Total Social Services Block Grant			0	\$336,287
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	JFSCIL23	0	\$11,118
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	JFSCIL24	0	\$47,089
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	KIDCIL25	0	\$40
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			0	\$58,247
Elder Abuse Prevention Interventions Program	93.747	N/A	0	\$210
Children's Health Insurance Program	93.767	G-2425-11-6108	0	\$18,849
Medicaid Cluster:				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-2223-11-6898	0	\$1,821,093
Medical Assistance Program	93.778	MCDGMT24	0	\$2,034
Total Medicaid Cluster			0	\$1,823,127
<b>Total U.S. Department of Health and Human Services</b>			<b>0</b>	<b>\$15,030,297</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through Ohio Emergency Management Agency</i>				
COVID-19 Emergency Management Performance Grant	97.042	EMC-2021-EP-00007	0	\$85,164
<b>Total U.S. Department of Homeland Security</b>			<b>0</b>	<b>\$85,164</b>
<b>Total Schedule of Expenditures of Federal Awards</b>			<b>\$18,271</b>	<b>\$27,411,523</b>

Athens County, Ohio  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2024

**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, 2024. 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 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, 2024, the gross amount of loans outstanding under this program was \$797,752.

**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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio (the "County"), as of and for the year ended December 31, 2024, 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 27, 2025.

### **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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-002 that we consider to be a material weakness.

## **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 2024-001.

## **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 27, 2025



**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, 2024. 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, 2024.

***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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated June 27, 2025, 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 27, 2025

Athens County, Ohio  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2024

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued :	Unmodified
Internal control over financial reporting	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified not considered to be material weaknesses?	No
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 21.027 – COVID-19 - Coronavirus State and Local Fiscal Recovery Act	
ALN 93.563 – Child Support Enforcement	
ALN 93.658 – Foster care	
ALN 93.659 – Adoption Assistance	
Dollar threshold to distinguish between Type A and Type B Programs:	\$822,346
Auditee qualified as low-risk auditee?	No

## Section II - Financial Statement Findings

### Finding Number 2024-001 – 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.

**Views of Responsible Officials:** See corrective action plan.

### Finding Number 2024-002 – Material Weakness – Financial Reporting

During the course of our audit, we identified misstatements in the financial statements that were not initially identified by the County's internal control over financial reporting. A deficiency in internal control exists when the design of 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. In this case, the internal controls over the preparation and review of the County's financial statements did not operate as designed. The County contracts with a third-party consultant to prepare its year-end GAAP financial statements and while the County relies on the third-party consultant, County management is ultimately responsible for internal control over financial reporting.

The following audit adjustments were necessary:

- Entry to record deferred inflows in the General Fund
- Entry to record intergovernmental receivables and deferred inflows in the Jobs and Family Services fund
- Entry to expenses and cash for the Athens County Port Authority and Athens County Landbank Reutilization Corporation
- Entry to adjust net Investment in capital assets in Governmental Activities and the Port Authority.
- Entry to record lease receivable in the Port Authority.

We recommend the County enhance its internal controls over financial reporting with steps such as management's review of conversion documentation for completeness and accuracy and improved communication with third-party consultants to ensure the preparation of complete, accurate and reliable financial statements in conformity with generally accepted accounting principles.

***Views of Responsible Officials:*** Management of the County agrees with the audit adjustments and will implement stronger controls over the GAAP financials in the future.

### **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, 2024**

<b>Finding Number</b>	<b>Status</b>	<b>Explanation</b>
2023-001	Corrected	n/a
2023-002	Corrected	n/a
2023-003	Not Corrected	Repeated as finding 2024-001



# Jill A. Davidson

Athens County Auditor

**ATHENS COUNTY  
CORRECTIVE ACTION PLAN  
2 CFR 200.511(c)  
DECEMBER 31, 2024**

**Finding Number:** 2024-001 – Athens County Port Authority

**Planned Corrective Action:**

The Port Authority will ensure budgetary compliance in the future.

**Anticipated Completion Date:** August 31, 2025

**Responsible Contact Person:** Mollie Fitzgerald, Executive Director

**Finding Number:** 2024-002 – Financial Reporting

**Planned Corrective Action:**

The Athens County Auditor's Office acknowledges the audit adjustments noted in Finding 2024-002 and remains committed to strengthening internal controls over financial reporting. While our office contracts with a third-party vendor for GAAP conversion services, we are ultimately responsible for ensuring the completeness and accuracy of the County's financial statements.

The adjustments referenced by the auditors included entries related to:

- Deferred inflows in the General Fund;
- Intergovernmental receivables and deferred inflows in the Jobs and Family Services Fund;
- Expenses, cash, and capital asset entries involving the Athens County Port Authority and Land Bank Reutilization Corporation;
- Lease receivable and net investment in capital assets for the Port Authority.

We note that the Port Authority and Land Bank are legally separate component units of the County. The Auditor's Office does not act as fiscal agent for these entities and does not manage or control their financial reporting. In FY2024, the Port Authority's financial data—requested in March—was not received until May 28, which delayed the County's ability to review and incorporate the necessary entries. In other cases, departmental information was provided to our GAAP vendor but was not fully reflected in the initial draft statements.





To strengthen reporting going forward, our office will:

- Establish earlier review timelines and milestones for verifying financial information received from departments and component units;
- Increase oversight and communication with the GAAP conversion vendor to ensure all data is accurately integrated;
- Formally document data request dates and submission compliance for independent component units to ensure accountability in the audit trail.

These steps will improve internal oversight of the financial reporting process while recognizing that the Auditor's Office cannot control the timing or content of financial submissions from legally separate entities.

**Anticipated Completion Date:** July 31, 2025

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





# 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, 2024

Photo Credit: Brandi Sanders



# ATHENS COUNTY, OHIO

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2024



**Jill A. Davidson**  
Athens County Auditor

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Chief Deputy Auditor

Riley McKibben  
Executive Assistant

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Finance Director

Scott Dunfee  
GIS Administrator

Marsha Few  
Real Estate Manager

Prepared by:  
Athens County Auditor's Office

**ATHENS COUNTY, OHIO**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
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# INTRODUCTORY SECTION



Photo Credit: Brandi Sanders





## **Jill A. Davidson**

Athens County Auditor

Honorable Lenny Eliason  
Honorable Charlie Adkins  
Honorable Chris Chmiel

June 27, 2025

### **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-fifth Annual Comprehensive Financial Report (Report) for the year ended December 31, 2024.

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 2024. 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, is located in southeastern Ohio and encompasses fourteen townships, eight villages, two cities, and six school districts. The County covers 508 square miles and has an estimated population of 63,218, according to U.S. Census QuickFacts. The City of Athens, with an estimated population of 24,824, serves as the County seat.

The County includes six school districts: one—Athens City School District—is located entirely within the County, while four others—Alexander Local, Federal Hocking Local, Nelsonville-York City, and Trimble Local School Districts—are primarily situated in Athens County but extend into adjacent counties. A sixth district, Warren Local School District, includes only a small portion of Athens County and is primarily based in Washington County.

Athens County operates under authority granted by the Ohio Revised Code and exercises only those powers specifically conferred by law. The County is governed by a three-member elected Board of County Commissioners, who serve as the legislative and executive branch. Each commissioner serves a four-year term. Other officials elected to four-year terms include the County Auditor, who fulfills the roles of Chief Fiscal Officer, Chief Payroll Officer, Chief Assessor, Sealer of Weights and Measures, and Geographic Information System (GIS) Administrator, and the County Treasurer, who is responsible for the custody and investment of all County funds.

Additional elected officials serving four-year terms include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, and Sheriff. The judicial branch includes two Common Pleas Judges and a Probate-Juvenile Court Judge, each elected on a countywide basis to six-year terms. Department heads and agency directors manage internal operations within their respective offices, while the Board of Commissioners maintains budgetary authority, authorizes expenditures, serves as the taxing authority, and acts as the County's contracting body. The Board has contracted with FreedomLinx Technology Solutions to provide information technology services for the County.

As Chief Fiscal Officer, the County Auditor is responsible for maintaining the County's financial records, issuing warrants for payment of liabilities, and ensuring accurate reporting in accordance with state standards. As Chief Payroll Officer, the Auditor processes payroll for all County employees. In her role as Chief Assessor, the Auditor maintains tax duplicates, abstracts, certified rates, and valuation data for real property and manufactured homes. The office also administers property tax reduction programs including the Homestead Exemption, Owner-Occupancy Credit, Non-Business Credit, and Current Agricultural Use Valuation (CAUV) program. The Auditor manages the apportionment, settlement, and distribution of tax revenues to all local taxing jurisdictions.

As Sealer of Weights and Measures, the Auditor ensures the accuracy of commercial weighing and measuring devices throughout the County, in partnership with the Ohio Department of Agriculture and the National Institute of Standards and Technology (NIST). The Auditor also serves as the GIS Administrator, an appointment made by the Board of Commissioners, and oversees the County's digital parcel mapping and spatial data systems.

The County Treasurer acts as custodian of all County funds and serves as the investment authority under Ohio law. The Treasurer works in collaboration with the County Investment Advisory Committee to manage the investment strategy and safeguard public assets.

Athens County employs approximately 600 individuals, who deliver a broad range of public services. These include human and social services, public health, criminal and civil justice services, road and bridge maintenance, and general administrative functions that support the well-being of County residents and the effective operation of local government.

## REPORTING ENTITY

Athens County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB). All departments, agencies, commissions, and other organizational units that are not legally separate from the County and for which the County is financially accountable are included in the County's basic financial statements.

Legal separateness is evaluated using the following criteria:

1. Whether the entity has its own corporate name;
2. The authority to sue or be sued; and
3. The right to buy, sell, lease, or mortgage property.

Financial accountability is based on whether the County:

1. Appoints a majority of the entity's governing board;
2. Can impose its will on the organization; or
3. Receives financial benefit from or bears financial burden for the entity.

Fiscal dependency is also considered in determining inclusion in the reporting entity.

Based on these criteria, Athens County Children Services and the Athens County Board of Developmental Disabilities (Beacon School) are included as part of the County's reporting entity. In addition, the Athens County Port Authority and the Athens County Land Reutilization Corporation, Inc.—while legally separate organizations—are reported as component units due to the significance of their financial relationships with the County. Although the County Auditor serves as fiscal agent for several other legally separate agencies, Athens County does not exercise financial accountability over them. These agencies include:

- Athens City-County General Health District
- Alcohol, Drug and Mental Health Services (ADAMHS 317) Board
- Athens County Soil and Water Conservation District
- Regional Planning Commission
- Athens-Hocking Solid Waste District
- Hocking Valley Community Residential Center (HVCRC)

These entities are accounted for in the Custodial Funds section of the financial statements.

A complete discussion of the County's reporting entity, including its component units and fiduciary responsibilities, can be found in Note 1 to the Basic Financial Statements.

## ECONOMIC OUTLOOK

Athens County is located in the southeastern portion of Ohio and lies squarely in the heart of Appalachia. Its southeastern corner borders the Ohio River. The County shares boundaries with Perry, Morgan, Washington, Meigs, Vinton, and Hocking Counties. Major thoroughfares serving Athens County include U.S. Routes 33 and 50, as well as Ohio Routes 7, 13, 32, 56, 78, 124, 144, 278, 329, 356, 377, 550, 681, 682, 685, 690, and 691.

As a leading destination for business development in Southeast Ohio, Athens County is supported by an available workforce and a well-connected transportation network. Growing industries in bioscience and technology, advanced energy, manufacturing, and healthcare are creating substantial opportunities for local business owners and entrepreneurs. The County also remains committed to supporting local farmers, artisans, and small businesses through vibrant weekend markets that offer residents and visitors a chance to experience the unique rural charm of Athens.

Designated as the county seat in 1805, the City of Athens is located along the Hocking River in the southeastern region of Ohio. It is home to Ohio University, a prominent public research institution offering a broad array of undergraduate and graduate programs. As of 2025, the City continues to implement the *Athens 2040 Comprehensive Plan*, a long-term strategic vision that supports sustainable development and promotes the City's \$140 million tourism economy.

To advance regional outdoor recreation and economic growth, Athens remains an active partner in both the Baileys Trail System and the Outdoor Recreation Council of Appalachia (ORCA). The City has prioritized infrastructure investment as a key driver of revitalization, particularly through its ongoing work to enhance major “Gateway Corridors.” Recent and current projects include the \$3.5 million Richland Avenue Pedestrian Passageway, the \$3 million Stimson Avenue Roundabout and North 1804 Way project, the \$7 million Stimson Avenue streetscape and roadway improvements, and the \$7.5 million Harrold Street Connector-Division Court-West Union Street enhancements.

In 2025, the City of Athens is furthering its commitment to accessibility and urban beautification by installing and upgrading sidewalk curb ramps, adding new sidewalks in targeted areas, and soliciting bids to relocate overhead utilities underground in the uptown district as part of a larger streetscape improvement initiative. Additionally, the City has secured \$4.9 million in state funding to rehabilitate the historic Athens Armory, preserving a significant piece of local heritage. A newly completed \$12 million Fire Station Headquarters enhances public safety services, and a new fire safety training center is currently in the bidding and development phase, with completion expected by the end of 2025.

The Baileys Trail System, situated in the Appalachian foothills of Southeast Ohio, is a professionally constructed, multi-use trail network designed to support outdoor recreation and economic development. When fully completed, the system will encompass 88 miles of mountain bike-optimized trails, accessible to all skill levels and open to various forms of human-powered activity, including hiking, running, adaptive use, and nature exploration.

Developed and managed by the Outdoor Recreation Council of Appalachia (ORCA) in partnership with the Wayne National Forest—Ohio’s only national forest—the Baileys Trail System aims to deliver economic, health, environmental, and quality-of-life benefits to the region. As of 2025, 58 miles of trails are open, making it the largest trail system of its kind in Ohio. The existing trailheads at Chauncey-Dover Park and Doanville-York are currently operational, with a third trailhead scheduled for construction in 2025 in the Village of Buchtel. This expansion will include approximately 25 additional trail miles.

Community support remains robust: in 2024, volunteers contributed over 3,000 hours to trail maintenance. That same year, the second annual Baileys Dirt Fondo—a fundraising event supporting ORCA—welcomed 136 registered riders. Planning is also underway for a multi-purpose commercial visitor center at the primary trailhead in Chauncey, which will enhance the region’s tourism infrastructure and provide a hub for recreation-based economic activity. For more information, please visit the Baileys Trail System’s official website: <https://baileystrailssystem.org>.

Ohio University’s Athens campus continues to serve as a critical driver of economic, academic, and research advancement in Athens County. With a Fall 2024 enrollment of 18,942 students on the Athens campus—comprising 16,359 undergraduates, 2,098 graduate, and 485 medical students—the University remains a leading force in shaping the County’s educational landscape and regional development.

Designated as a Carnegie R1 Research Institution in 2022, Ohio University holds national recognition for “very high research activity.” This distinction enhances the institution’s ability to attract top-tier faculty, secure external research funding, and expand innovation-driven partnerships. Research enterprises located on the Athens campus—such as the Institute for Sustainable Energy and the Environment (ISEE), the Institute for Corrosion and Multiphase Technology (ICMT), and the Edison Biotechnology Institute (EBI)—contribute directly to job creation, student training, and environmental and technological advancements.

In 2024, the Athens campus welcomed 4,345 new first-year students, including a nearly 4% increase in students from Ohio’s Appalachian counties, reflecting the University’s sustained commitment to regional access and equity. Initiatives like the President’s Opportunity Promise—which offers tuition-free education to Pell-eligible students from Athens County and surrounding areas—are helping to close the opportunity gap for local families.

Ohio University also continues to invest in student-centered research and academic excellence. The campus is home to multiple nationally and globally recognized scholars, including Dr. Saw Wai Hla, who was named the 2024 Falling Walls Science Breakthrough of the Year Laureate in Physical Sciences. The University’s Ohio Musculoskeletal and Neurological Institute (OMNI) further reinforces its academic leadership through pioneering work in aging and rehabilitation sciences.

Beyond academics, Ohio University plays an active role in community and economic engagement. It co-hosted the 2024 Community Engagement Symposium in Athens, bringing together regional leaders, educators, and nonprofit partners to strengthen campus-community collaboration.

Through innovation, education, and public service, Ohio University’s Athens campus remains an anchor institution for Athens County, fostering resilience, economic vitality, and opportunity for the local community. For additional information, visit [www.ohio.edu](http://www.ohio.edu).

The City of Nelsonville, incorporated in 1838, is located in the northwest portion of Athens County along the edge of the Hocking Hills region. The City has a strong historical identity rooted in coal mining and brick manufacturing, and is widely recognized as the birthplace of the iconic Star Brick, still visible along sidewalks throughout the City's historic district. Today, Nelsonville is a growing hub of tourism, culture, and small business, known for attractions such as the Hocking Valley Scenic Railway, Rocky Outdoor Gear Store, Stuart's Opera House, and the eclectic collection of shops and galleries around the Public Square.

Nelsonville continues to grow its tourism economy by hosting a variety of annual events that draw regional attention, including the Nelsonville Music Festival and the Parade of the Hills. At the heart of these efforts is Stuart's Opera House, the cultural cornerstone of the City's Public Square, which serves as a regional leader in the arts, a center for public engagement, and a key economic development partner for Southeastern Ohio.

To support infrastructure modernization, the Ohio Water Development Authority (OWDA) approved a five-year, no-interest loan in August 2022 to assist with critical improvements to the City's water system. This project includes the design and installation of approximately 27,700 feet of new waterlines to replace aging infrastructure, along with upgrades to two water storage tanks. In addition, Phase 4 of the City's sewer expansion project—which would extend service west of the corporation limits along Haydenville Road and Scenic Lane—remains under consideration. The Ohio Environmental Protection Agency (EPA) has committed grant funding to support the design phase, and it is anticipated that construction will be funded through the EPA's sewer infrastructure grant program.

Hocking College, established in 1968, is a public two-year institution located in Nelsonville, Ohio. The college offers over 50 associate degree and certificate programs and is accredited by the Higher Learning Commission. Set on a 2,300-acre campus in the Appalachian foothills, Hocking College provides students with a hands-on, career-focused educational experience that is both affordable and aligned with regional workforce needs.

As of the 2023–2024 academic year, Hocking College enrolled approximately 1,846 undergraduate students, with a student-to-faculty ratio of 10:1, supporting individualized instruction and mentorship. The college is particularly known for its strong programs in natural resources, health sciences, public safety, and hospitality. Campus features include a working horse farm, hospitality training centers, and extensive natural areas that serve as outdoor classrooms for programs in wildlife management and environmental science.

Hocking College also contributes to the County's cultural and economic vitality through community events, including the Annual Rodeo on the Hocking, held on October 19, 2024. The event, hosted at the Hocking College Arena, highlighted skills in equine science and featured events such as bull riding, team roping, and steer wrestling. It drew visitors to the region and supported local tourism and commerce.

Through its educational mission, industry-aligned training, and community engagement, Hocking College remains a vital institutional partner in Athens County's ongoing economic and workforce development.

The Plains Water and Sewer District, along with a network of independent utility providers—including the Albany Sewer District, LE-AX Water District, Sunday Creek Valley Water District, Hollister Water Association, Bishopville Water District, Burr Oak Regional Water District, and the Tupper Plains-Chester Water District—serve the rural communities throughout Athens County, ensuring reliable access to essential water and wastewater services.

The Trimble Township Wastewater Treatment Facility provides service to Trimble Township and the villages of Glouster, Jacksonville, and Trimble, while the Albany Village Sewer System serves residents in the Village of Albany and surrounding areas. The City of Athens operates its own water and sewer district, and the City of Nelsonville Water and Sewer District has expanded to include the Buchtel Water and Sewer District.

A major infrastructure milestone was achieved in 2024 with the completion of the U.S. Route 50 Sewer Line Project, resulting in 884 new connections across previously unserved areas. An additional 70 connections are planned for installation in 2025, continuing efforts to expand service, improve environmental health, and support future growth across Athens County.

Athens County remains committed to fostering growth, investing in infrastructure, and supporting the institutions, industries, and communities that form the foundation of its economy. With strong regional partnerships, forward-thinking leadership, and a continued focus on accessibility, sustainability, and innovation, the County is well-positioned to meet the challenges of tomorrow while preserving the unique character and heritage that define our region.

## COUNTY GOVERNMENT INITIATIVES

In 2024, the Auditor's Geographic Information System (GIS) Division continued working with outside agencies to enhance Athens County's GIS data and mapping capabilities. Maintenance efforts remained focused on the Location-Based Response System (LBRS) and the Local Update of Census Addresses (LUCA) datasets. The County also continued submitting updates to the United States Census Bureau through the Boundary and Annexation Survey (BAS) program. Daily changes to property and ownership records were reflected in the ongoing updates to the County's parcel layer. Athens County also remained an active participant in the Ohio Statewide Imagery Program (OSIP) and the Ohio Geographically Referenced Information Program (OGRIP), both of which support consistent aerial imagery and statewide parcel mapping.

The County's web-mapping solution, developed through ESRI's ArcGIS Online platform, continued to grow with new layers and features. Updates to the GIS website this year included the addition of railroad surveys, outline maps, and the newly acquired 2024 aerial imagery. The GIS Division also continued to add and maintain subdivision and survey records, now available online in printable PDF format. To further support efficiency, a new enterprise data management system was implemented, enabling multiple users to edit and interact with GIS data simultaneously. The GIS Division also provided ongoing support to the Villages of Albany and Chauncey for the development and maintenance of their zoning maps.

The Athens County Engineer completed several key infrastructure improvements in 2024, including the replacement of four bridges and ten culverts on county roads. Additionally, 11.32 miles of roadway were chip-sealed and 4.93 miles were paved, continuing the County's commitment to maintaining safe and reliable transportation infrastructure.

The Auditor's Office Real Estate Division continued its use of the Enterprise Assessment and Tax software system, a web-based, GIS-enabled platform designed to manage the full property tax lifecycle. In addition to completing the 2020 Reappraisal and the 2023 Triennial Update, the office expanded its public-facing resources with the addition of EagleView (formerly Pictometry) and 2024 aerial imagery, allowing property owners to view updated parcel imagery directly through the County website. These efforts reflect the office's ongoing investment in modern technology to provide accessible, accurate, and efficient services to the residents of Athens County.

## RELEVANT FINANCIAL POLICIES

Athens County remains committed to sound financial planning and the adoption of responsible policies and procedures that promote transparency and accountability. The County works in close collaboration with the Board of County Commissioners and other elected officials to ensure the alignment of budget priorities with available resources. This cooperative approach, combined with the ongoing commitment of all County offices to prudent fiscal management, has allowed Athens County to ensure that current-year revenues are sufficient to fund current-year expenditures. The level of appropriations for each department or office within the primary government is determined annually by the County Commissioners, based on projected revenues and resource availability.

The County maintains a formal investment policy that governs the management and safekeeping of public funds. All financial institutions that hold County funds must comply with the provisions of this policy, which outlines permitted investment vehicles, diversification requirements, and reporting standards to ensure security, liquidity, and yield.

In addition, the County has established a capital asset policy to ensure accountability and proper stewardship of public assets. This policy provides guidance for the identification, classification, and tracking of capital assets and supports the preparation of accurate and complete financial statements.

Athens County also maintains an Athens County Personnel Policy Manual and a Public Records Policy, approved by the Board of County Commissioners and both of which serve as operational resources for County departments. These policies are designed to support consistent and lawful administrative practices across all County offices and promote public access to government records in accordance with state and federal law.

## INTERNAL CONTROLS

Athens County has implemented an integrated, automated accounting system designed with consideration for 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 elected official and agency director is responsible for implementing and maintaining internal controls over cash collection and fiscal operations within their respective offices.

While most County funds are held within the County treasury, some offices and agencies maintain independent bank accounts. In these cases, the individual office or agency is responsible for managing the transaction activity and performing regular reconciliations to ensure accuracy and accountability.

## INDEPENDENT AUDIT

State statutes require that Athens County undergo an annual audit conducted by independent accountants. From 1991 through 2012, the Ohio Auditor of State performed the County's audit. Beginning in 2013, the Auditor of State contracted the County's audit to Julian & Grube, Inc., a private independent public accounting firm, which continued through the audit for the year ending December 31, 2021.

The Ohio Auditor of State resumed responsibility for the audit for the period ending December 31, 2022. For the audits covering 2023 and 2024, the Auditor of State again contracted the work to a private firm—Clark Schaefer Hackett (CSH).

In addition to fulfilling the requirements of Ohio Revised Code, the annual audit is also designed to meet the provisions of the Federal Single Audit Act Amendments of 1996 and the associated Uniform Guidance for federal program compliance. The report on the County's basic financial statements, including combining statements and individual fund schedules, is included in the Financial Section of this report.

#### CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. This prestigious national award recognizes conformance with the highest standards in the preparation of state and local government financial reports. This marks the 33rd consecutive year that Athens County has received this distinguished honor.

To be awarded a Certificate of Achievement, a government must publish an easily readable and well-organized Annual Comprehensive Financial Report that satisfies both generally accepted accounting principles (GAAP) and applicable legal requirements, and that conforms to the program's rigorous evaluation criteria.

The Certificate of Achievement is valid for a period of one year only. We believe that our current report continues to meet the program's requirements, and we are submitting it to the GFOA for review and consideration.

#### ACKNOWLEDGEMENTS

The publication of the 2024 Annual Comprehensive Financial Report for Athens County reflects the continued commitment of the Athens County Auditor's Office to excellence, accountability, and transparency in public financial reporting. Prepared in accordance with the reporting model established by GASB Statement No. 34, this report serves as a key tool in demonstrating responsible stewardship of public resources and reinforcing trust with our taxpayers.

I would like to extend my sincere appreciation to the Athens County Board of Commissioners, fellow elected officials, and the many dedicated County employees whose collaboration and cooperation made this report possible. Special recognition and thanks are due to Finance Director Brandi Sanders for her leadership and diligence, and to J.L. Uhrig & Associates for their expert assistance and guidance throughout the preparation process.

Finally, I am deeply grateful to the entire staff of the Athens County Auditor's Office for their professionalism, attention to detail, and tireless commitment. Your contributions to this report—and to the daily work of serving our residents—are recognized and truly appreciated.

For additional information about the Athens County Auditor's Office and available public services, please visit [www.athenscountyauditor.org](http://www.athenscountyauditor.org).



Jill A. Davidson  
Athens County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Athens County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO

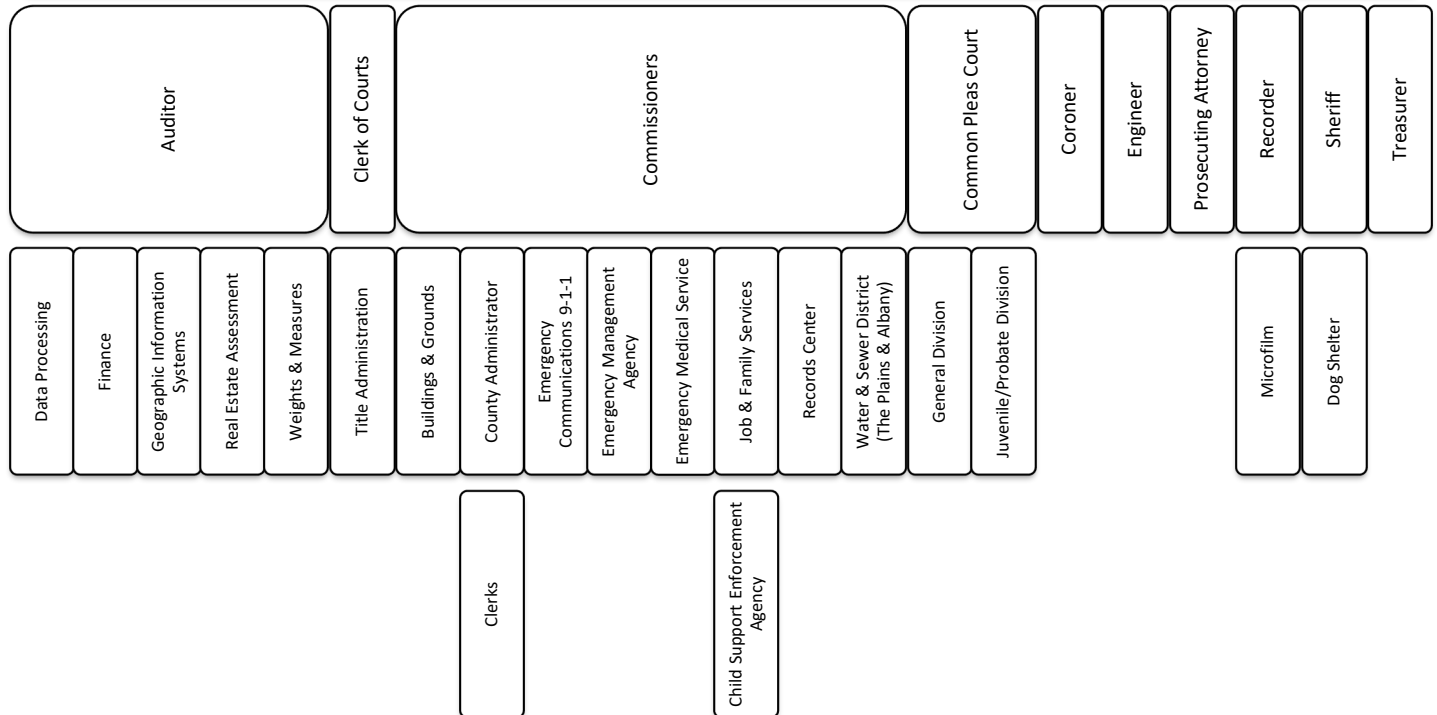
**ATHENS COUNTY  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 2024**

<b><u>ELECTED OFFICIALS</u></b>	<b><u>TITLE</u></b>	<b><u>TERM OF OFFICE</u></b>
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

## Citizens of Athens County



## Ex Officio & Appointed Boards





# FINANCIAL SECTION



Photo Credit: Mallory Smith Wilkes



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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, 2024, 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, 2024, 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 27, 2025 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 27, 2025

**Athens County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2024*  
*(Unaudited)*

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The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2024. 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 2024 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, 2024 by \$119,153,542.

The County's total net position increased \$10,114,445 or 9.28% from 2023 to 2024.

Program revenues for governmental activities accounted for \$52,104,514 or 51.90% of total governmental activities revenue. General revenues for governmental activities accounted for \$48,290,337 or 48.10% of total governmental activities revenue.

The County had \$93,144,215 in expenses related to governmental activities; \$52,104,514 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$41,039,701 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$4,742,041 or 99.49% of total business-type activities revenue. General revenues accounted for \$24,336 or 0.51% of the total business-type activities revenue.

The County had \$1,902,568 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 \$22,739,582 in revenues, \$21,019,811 in expenditures, and \$1,338,119 in total other financing uses. The fund balance in the General Fund reflects an increase of \$381,652 from \$9,082,853 to \$9,464,505.

In 2024, the County's governmental activities outstanding bonds at year-end reflect a net increase of \$11,331,122 or 98.52% in the principal balance to \$22,832,383. The County's governmental activities related outstanding long-term notes decreased by \$64,000 or 48.85% to \$67,000. The County's governmental activities related outstanding long-term OPWC loans increased by \$105,082 to a principal balance of \$519,775. Total debt outstanding increased in 2024 by \$11,372,204 to a principal balance of \$23,419,157.

In 2024, the County's business-type related outstanding bonds had a net decrease of \$422,977 or 2.46% to \$16,787,500, while the County's business-type activities related outstanding loans had a net increase of \$1,584,408 to \$1,653,950. Total business-type activities related debt outstanding increased in 2024 by \$1,161,431 to \$18,441,450.

**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.

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.

**Athens County, Ohio**  
*Management's Discussion and Analysis*  
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*(Unaudited)*

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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 2024?" 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*  
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*(Unaudited)*

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**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, Children Services Building Projects 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.

**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.

**Athens County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2024*  
(Unaudited)

**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 2024 compared to 2023:

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

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<i>Assets:</i>						
Current and Other Assets	\$102,470,078	\$89,979,722	\$1,656,618	\$1,665,119	\$104,126,696	\$91,644,841
Capital Assets, Net	85,986,227	79,595,073	47,548,816	43,596,569	133,535,043	123,191,642
<b>Total Assets</b>	<b>188,456,305</b>	<b>169,574,795</b>	<b>49,205,434</b>	<b>45,261,688</b>	<b>237,661,739</b>	<b>214,836,483</b>
<b>Deferred Outflows of Resources</b>	<b>15,593,916</b>	<b>23,937,093</b>	<b>1,775,831</b>	<b>1,922,231</b>	<b>17,369,747</b>	<b>25,859,324</b>
<i>Liabilities:</i>						
Current and Other Liabilities	8,071,593	11,472,343	167,624	220,797	8,239,217	11,693,140
Long-Term Liabilities	83,391,017	74,083,554	20,961,934	19,936,138	104,352,951	94,019,692
<b>Total Liabilities</b>	<b>91,462,610</b>	<b>85,555,897</b>	<b>21,129,558</b>	<b>20,156,935</b>	<b>112,592,168</b>	<b>105,712,832</b>
<b>Deferred Inflows of Resources</b>	<b>23,234,660</b>	<b>22,403,538</b>	<b>51,116</b>	<b>23,693</b>	<b>23,285,776</b>	<b>22,427,231</b>
<i>Net Position:</i>						
Net Investment in Capital Assets	72,655,546	69,121,465	29,107,366	25,676,551	101,762,912	94,798,016
Restricted	44,861,615	45,992,161	20,450	0	44,882,065	45,992,161
Unrestricted	(28,164,210)	(29,561,173)	672,775	1,326,740	(27,491,435)	(28,234,433)
<b>Total Net Position</b>	<b>\$89,352,951</b>	<b>\$85,552,453</b>	<b>\$29,800,591</b>	<b>\$27,003,291</b>	<b>\$119,153,542</b>	<b>\$112,555,744</b>

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. 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:

**Athens County, Ohio**  
*Management's Discussion and Analysis*  
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*(Unaudited)*

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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, sales taxes receivable and net OPEB asset. The increases are primarily due to cash holdings and increased sales tax from increased purchasing within the County.

Capital assets increased as a result of the additions in construction in progress related to the Children's Services building project, new Marshfield Sewer Project, 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 and a new \$13 million bond issued to construct a children services building.

**Athens County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2024*  
*(Unaudited)*

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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 \$119,153,542. By far, the largest portion of the County's net position 85.40% 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 \$44,882,065 or 37.67% of total net position. The remaining deficit balance of (\$27,491,435), 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 2024 by \$10,114,445. As of December 31, 2024, the County is able to report a positive net position of \$89,352,951 for governmental activities. For business-type activities, a positive net position of \$29,800,591 is reported.

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**(Unaudited)**

Table 2 shows the changes in net position for the year 2024. Revenue and expense comparisons to 2023 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2 Changes in Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<b><u>Revenues:</u></b>						
<i>Program Revenues:</i>						
Charges for Services	\$8,020,668	\$7,378,892	\$2,442,002	\$1,835,299	\$10,462,670	\$9,214,191
Operating Grants and Contributions	43,583,846	42,959,372	2,300,039	0	45,883,885	42,959,372
Capital Grants and Contributions	500,000	0	0	11,185,395	500,000	11,185,395
<b>Total Program Revenues</b>	<b>52,104,514</b>	<b>50,338,264</b>	<b>4,742,041</b>	<b>13,020,694</b>	<b>56,846,555</b>	<b>63,358,958</b>
<i>General Revenues:</i>						
Property Taxes	23,116,084	20,388,872	0	0	23,116,084	20,388,872
Sales Tax	14,177,524	12,682,984	0	0	14,177,524	12,682,984
Lodging Tax	34,968	7,380	0	0	34,968	7,380
Grants and Entitlements	3,782,768	9,752,497	0	0	3,782,768	9,752,497
Investment Earnings	4,241,358	3,229,218	0	0	4,241,358	3,229,218
Miscellaneous	2,937,635	3,026,881	24,336	3,408	2,961,971	3,030,289
<b>Total General Revenues</b>	<b>48,290,337</b>	<b>49,087,832</b>	<b>24,336</b>	<b>3,408</b>	<b>48,314,673</b>	<b>49,091,240</b>
<b>Total Revenues</b>	<b>100,394,851</b>	<b>99,426,096</b>	<b>4,766,377</b>	<b>13,024,102</b>	<b>105,161,228</b>	<b>112,450,198</b>
<b><u>Program Expenses:</u></b>						
<i>General Government:</i>						
Legislative and Executive	12,729,152	16,635,325	0	0	12,729,152	16,635,325
Judicial	4,255,971	4,158,104	0	0	4,255,971	4,158,104
Public Safety	13,035,785	12,113,774	0	0	13,035,785	12,113,774
Public Works	7,308,840	7,651,747	0	0	7,308,840	7,651,747
Health	8,421,837	6,747,829	0	0	8,421,837	6,747,829
Human Services	46,442,282	45,003,399	0	0	46,442,282	45,003,399
Conservation and Recreation	42,670	43,771	0	0	42,670	43,771
Interest	907,678	300,247	0	0	907,678	300,247
Issuance Costs	0	91,664	0	0	0	91,664
Plains Sewer	0	0	462,609	615,584	462,609	615,584
Albany Sewer	0	0	575,596	532,638	575,596	532,638
Plains Water	0	0	864,363	964,702	864,363	964,702
<b>Total Expenses</b>	<b>93,144,215</b>	<b>92,745,860</b>	<b>1,902,568</b>	<b>2,112,924</b>	<b>95,046,783</b>	<b>94,858,784</b>
<b>Change in Net Position</b>	<b>7,250,636</b>	<b>6,680,236</b>	<b>2,863,809</b>	<b>10,911,178</b>	<b>10,114,445</b>	<b>17,591,414</b>
<i>Transfers</i>	0	(177,655)	0	177,655	0	0
Balance as Previously Reported at December 31, 2023	85,552,453	79,049,872	27,003,291	15,914,458	112,555,744	94,964,330
Implementation of GASB 101	(3,450,138)	0	(66,509)	0	(3,516,647)	0
Net Position at Beginning of Year	82,102,315	79,049,872	26,936,782	15,914,458	109,039,097	94,964,330
Net Position - December 31	<b>\$89,352,951</b>	<b>\$85,552,453</b>	<b>\$29,800,591</b>	<b>\$27,003,291</b>	<b>\$119,153,542</b>	<b>\$112,555,744</b>

**Athens County, Ohio**  
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**Governmental Activities**

The most significant program expenses for the County are Human Services, Public Safety, Legislative and Executive, and Health. These programs account for 86.56% of the total governmental activities. Human Services, which is 49.86% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency, and Children Services. Public Safety, which accounts for 14.00% of the total, represents costs associated with the operation of the Sheriff's Department and Emergency Medical Services. Legislative and Executive expenses, which accounts for 13.67% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Health, which accounts for 9.04% of the total, represents costs associated with the services provided by the Ambulance Services.

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

The net position for the governmental activities increased \$7,250,636 or 8.83% in 2024. This is an increase from last year when net position increased \$6,502,581 or 8.23%. Total revenues increased \$968,755 or 0.97% from last year and expenses increased \$398,355 or 0.43% from last year.

The major factors in the change in revenues are an increase in operating grants and contributions of \$624,474 or 1.45%, due to an increase in federal and state funding, a decrease of \$5,969,729 or 61.21% in unrestricted grants related to ARPA Funding, and a \$1,494,540 or 11.78% increase in sales tax, which is the result of increased consumer spending in the County. Investment earnings increased \$1,012,140 or 31.34%.

Expenses increased by \$398,355 or 0.43% as an increase of \$1,438,883 or 3.20% in Human Services due to decreases in expenses for JFS and DD programs; a decrease of \$3,906,173 or 23.48% in Legislative and Executive as a result of General Fund expenses, a \$922,011 or 7.61% increase in Public Safety due primarily to increases in expenses related to the Sheriff's department, a \$342,907 or 4.48% decrease in Public Works mainly due to a decrease in Road (MVGT) contract expenses for road and bridge improvements. The primary reason for the decreases in all the expense functions are a decrease 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.

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*(Unaudited)*

Table 3

**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
<i>General Government:</i>				
Legislative and Executive	\$12,729,152	\$16,635,325	\$9,029,827	\$13,034,792
Judicial	4,255,971	4,158,104	2,992,002	2,953,037
Public Safety	13,035,785	12,113,774	10,109,074	8,651,434
Public Works	7,308,840	7,651,747	(809,126)	(1,974,999)
Health	8,421,837	6,747,829	5,010,077	3,884,263
Human Services	46,442,282	45,003,399	13,757,499	15,423,387
Conservation and Recreation	42,670	43,771	42,670	43,771
Interest	907,678	300,247	907,678	300,247
Issuance Costs	0	91,664	0	91,664
Total Expenses	<u>\$93,144,215</u>	<u>\$92,745,860</u>	<u>\$41,039,701</u>	<u>\$42,407,596</u>

It should be noted that 55.94% 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 \$13,757,499 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children's Services. For 2024, the net cost of providing these Human Services was only 29.62% of total cost.

For Legislative and Executive, the \$9,029,827 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 \$60,976,960 (6.75% is unassigned), an increase of \$9,827,053 or 19.21% from last year. Increases in the General, Job and Family Services, Road (MVGT), Ambulance Service, ACBDD (Beacon School) and Children Services Building Projects more than offset decreases in the Children's Services, American Rescue Plan, and Other Governmental Funds, leading to this increase.

The General Fund is the primary operating fund of the County. At the end of 2024, the total fund balance in the General Fund was \$9,464,505 of which \$4,413,923 was unassigned. During the year, revenues exceeded expenditures by \$1,719,771. The increase is primarily the result of an increase in sales tax revenue, as well as an increase in investment earnings during 2024, due to the County's investment portfolio increase in market value.

**Athens County, Ohio**  
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For the other major funds of the County's governmental funds, the Job and Family Services Fund balance increased by \$358,912 or 125.43% in 2024 due to an increase in revenues during the year. The Road (MVGT) Fund balance increased by \$352,390 or 11.91% due to decreased expenditures during 2024. The Children's Services Fund balance decreased by \$2,167,315 or 40.57% which is the result of an increase in expenditures for programs and services. The ACBDD (Beacon School) Fund balance increased by \$168,221 or 1.70%, due to an increase in grant revenues during the year. The Ambulance Service Fund balance increased by \$1,681,403 due to increased property tax revenues for ambulance services during 2024. Finally, the American Rescue Plan Fund balance decreased by \$28,224 or 100.00%, which is the result of expensing interest earnings. The Children Services Building Projects increased 12,909,000 or 100.00% in 2024 due to an increase in bonds received for the building project.

### **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 \$29,800,591, of which a balance of \$672,775 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 \$2,237,543 with a deficit of \$98 of that unrestricted and \$26,828,887 of which \$311,901 was unrestricted, respectively. During 2024, the Plains Sewer Fund net position increased by \$45,768 or 2.09%, which is the result of decreased expenses during the year. The Albany Sewer Fund net position increased by \$2,633,063 or 10.88% which is due to an increase in Charges for Services revenue 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 \$19,191,920 representing an increase of \$1,065 from the original budgeted estimates of \$19,190,855.

There was a 9.14% 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 exceeding expectations.

For the General Fund, the final budget basis expenditures and other financing uses were \$22,837,535 representing an increase of \$1,065 or 0.01% from the original budget of \$22,836,470.

There was an 10.17% 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 2024.



**Athens County, Ohio**  
*Management's Discussion and Analysis*  
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*(Unaudited)*

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### **Capital Assets and Debt Administration**

**Capital Assets** – The County's net investment in capital assets for governmental and business-type activities as of December 31, 2024, amounts to \$101,792,912 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure. Note 16 (Capital Assets) provides more detailed information on capital asset activity during the 2024 fiscal year.

During 2024, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$104,387,322.

**Long-Term Debt** – At December 31, 2024, the County had total bonded debt outstanding of \$22,832,383. The County's long-term bonded debt increased by \$11,331,122 (98.52%), while its long-term notes decreased by \$64,000 (48.85%) during 2024.

Moody's Investors Services Inc. rated the last general obligation bonds issued by the County as "AA2".

State statutes limit the amount of total debt according to this formula. \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The County's overall legal debt limit was \$36,659,037 for 2024 as compared to \$32,076,667 for 2023. By this calculation, the current total legal debt margin of Athens County is \$13,914,582 for 2024. This is the additional amount of debt the County could issue.

In addition to the bonded debt, notes, and loans, the County's long-term obligations include compensated absences and financed purchases. 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 Athens County in 2024 was approximately 5.26%, an increase from the 4.4% rate in 2023. This was above both the state of Ohio's average of 4.27% and the national average of 4.03% for 2024. These figures are based on monthly unemployment data 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	1.0%
9-1-1 Emergency Communications Fund	0.5%
Total Permissive Sales Tax	<u>1.50%</u>

Over the past five years, the average annual growth rate for total sales tax collections (including both the General Fund and 9-1-1 Emergency Communications Fund) is 9.83%. Notably, the 9-1-1 Fund has experienced a significantly higher average growth rate of 24.11%, primarily due to the implementation of a 0.25% levy increase effective April 2021, which greatly expanded the revenue stream dedicated to emergency communications. Meanwhile, the Athens County General Fund has demonstrated consistent and steady growth, with a 1.88% increase from 2023 to 2024, reflecting a strong and stable financial foundation.

In addition, investment earnings within the General Operating Fund increased significantly in 2024, totaling \$2,578,376, up from \$1,942,774 in 2023. This represents a \$635,602 increase, or 32.72% year-over-year growth.

**Athens County, Ohio**  
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*(Unaudited)*

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The substantial gain is primarily due to an improvement in the fair value of investments, reflecting favorable market conditions and strong fiscal stewardship.

**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.

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**Athens County, Ohio**  
*Statement of Net Position*  
*December 31, 2024*

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Athens Co. Port Authority	Athens County Land Reutilization Corporation Inc.
<b>Assets</b>					
Cash and Cash Equivalents	\$61,454,948	\$1,294,750	\$62,749,698	\$60,114	\$400,626
Cash and Cash Equivalents In Segregated Accounts	130,124	108,106	238,230	0	0
<i>Receivables:</i>					
Property Taxes	22,674,749	0	22,674,749	0	0
Sales Taxes	3,462,190	0	3,462,190	0	0
Accounts	757,623	152,164	909,787	0	0
Special Assessments	0	44,850	44,850	0	0
Accrued Interest	702,052	0	702,052	783	0
Loans	240,310	0	240,310	0	0
Lease	0	0	0	1,086,000	0
Intergovernmental	10,007,579	0	10,007,579	0	0
Material and Supplies Inventory	594,345	34,771	629,116	0	0
Prepaid Items	724,067	1,527	725,594	0	0
Assets Held for Resale	0	0	0	0	817,620
Net OPEB Asset	1,722,091	20,450	1,742,541	0	0
Nondepreciable Capital Assets	17,946,536	45,047,495	62,994,031	8,042,380	0
Depreciable Capital Assets, Net	68,039,691	2,501,321	70,541,012	1,144,404	1,324
<i>Total Assets</i>	<u>188,456,305</u>	<u>49,205,434</u>	<u>237,661,739</u>	<u>10,333,681</u>	<u>1,219,570</u>
<b>Deferred Outflows of Resources</b>	<u>15,593,916</u>	<u>1,775,831</u>	<u>17,369,747</u>	<u>0</u>	<u>0</u>
<b>Liabilities</b>					
Accounts Payable	1,479,921	93,586	1,573,507	0	2,021
Contracts Payable	1,719,360	42,008	1,761,368	0	0
Accrued Wages and Benefits	1,318,967	11,680	1,330,647	0	0
Matured Compensated Absences Payable	770	0	770	0	0
Intergovernmental Payable	499,694	3,103	502,797	0	0
Accrued Interest Payable	82,226	17,247	99,473	0	0
Deposits Held and Due to Others	4,618	0	4,618	0	0
Real Estate Taxes Payable	0	0	0	400	0
Dues Payable	0	0	0	15,000	0
Unearned Revenue	2,966,037	0	2,966,037	0	0
<i>Long-Term Liabilities:</i>					
Due Within One Year	4,353,772	388,254	4,742,026	0	0
<i>Due in More Than One Year:</i>					
Net Pension Liability	49,926,696	614,967	50,541,663	0	0
Other Amounts Due in More Than One Year	29,110,549	19,958,713	49,069,262	1,172,865	0
<i>Total Liabilities</i>	<u>91,462,610</u>	<u>21,129,558</u>	<u>112,592,168</u>	<u>1,188,265</u>	<u>2,021</u>
<b>Deferred Inflows of Resources</b>	<u>23,234,660</u>	<u>51,116</u>	<u>23,285,776</u>	<u>1,086,000</u>	<u>0</u>
<b>Net Position</b>					
Net Investment in Capital Assets	72,655,546	29,107,366	101,762,912	8,013,919	1,324
<i>Restricted Net Position:</i>					
Road and Bridge Services	4,452,548	0	4,452,548	0	0
Children Services	4,777,277	0	4,777,277	0	0
Developmental Disabilities Services	5,566,570	0	5,566,570	0	0
Ambulance Services	1,654,257	0	1,654,257	0	0
Capital Projects	5,314,291	0	5,314,291	0	0
<i>General Government:</i>					
Legislative and Executive	1,727,078	0	1,727,078	0	0
Judicial	414,464	0	414,464	0	0
Public Safety	10,101,323	0	10,101,323	0	0
Public Works	219,140	0	219,140	0	0
Health	1,551,870	0	1,551,870	0	0
Human Services	5,453,315	0	5,453,315	0	0
Economic Development and Assistance	375,510	0	375,510	0	0
Debt Service	1,531,881	0	1,531,881	0	0
Restricted for Net OPEB Asset	1,722,091	20,450	1,742,541	0	0
Unrestricted	(28,164,210)	672,775	(27,491,435)	45,497	1,216,225
<i>Total Net Position</i>	<u>\$89,352,951</u>	<u>\$29,800,591</u>	<u>\$119,153,542</u>	<u>\$8,059,416</u>	<u>\$1,217,549</u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2024

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$12,729,152	\$3,659,362	\$39,963	\$0
Judicial	4,255,971	729,458	534,511	0
Public Safety	13,035,785	660,260	1,766,451	500,000
Public Works	7,308,840	180,062	7,937,904	0
Health	8,421,837	2,554,934	856,826	0
Human Services	46,442,282	236,592	32,448,191	0
Conservation and Recreation	42,670	0	0	0
Interest	907,678	0	0	0
<i>Total Governmental Activities</i>	<u>93,144,215</u>	<u>8,020,668</u>	<u>43,583,846</u>	<u>500,000</u>
<b>Business-Type Activities</b>				
Plains Sewer	462,609	502,076	6,301	0
Albany Sewer	575,596	980,860	2,212,537	0
New Marshfield Sewer	0	0	81,201	0
Plains Water	864,363	959,066	0	0
<i>Total Business-Type Activities</i>	<u>1,902,568</u>	<u>2,442,002</u>	<u>2,300,039</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$95,046,783</u>	<u>\$10,462,670</u>	<u>\$45,883,885</u>	<u>\$500,000</u>
<b>Component Units</b>				
Athens County Port Authority	887,892	313,529	4,701,333	0
Athens County Land Reutilization Corporation	962,486	0	326,862	0
<i>Total Component Units</i>	<u>\$1,850,378</u>	<u>\$313,529</u>	<u>\$5,028,195</u>	<u>\$0</u>
<b>General Revenues:</b>				
<i>Property Taxes Levied for:</i>				
General Fund				
Children Services				
ACBDD				
Ambulance Services				
Senior Citizens Levy				
Human Services				
Lodging Taxes				
<i>Sales Tax Levied for:</i>				
General Fund				
911 Emergency Communications				
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings				
Miscellaneous				
<i>Total General Revenues</i>				
Change in Net Position				
<i>Net Position at Beginning of Year, as previously reported</i>				
<i>Change in accounting principal (GASB 101)</i>				
<i>Fund Balances, January 1, as restated</i>				
<i>Net Position at End of Year</i>				

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	Athens County Port Authority	Athens County Land Reutilization Corporation, Inc.
(\$9,029,827)	\$0	(\$9,029,827)	\$0	\$0
(2,992,002)	0	(2,992,002)	0	0
(10,109,074)	0	(10,109,074)	0	0
809,126	0	809,126	0	0
(5,010,077)	0	(5,010,077)	0	0
(13,757,499)	0	(13,757,499)	0	0
(42,670)	0	(42,670)	0	0
(907,678)	0	(907,678)	0	0
(41,039,701)	0	(41,039,701)	0	0
0	45,768	45,768	0	0
0	2,617,801	2,617,801	0	0
0	81,201	81,201	0	0
0	94,703	94,703	0	0
0	2,839,473	2,839,473	0	0
(41,039,701)	2,839,473	(38,200,228)	0	0
0	0	0	4,126,970	0
	0	0	0	(635,624)
0	0	0	4,126,970	(635,624)
3,239,711	0	3,239,711	0	0
5,996,275	0	5,996,275	0	0
7,892,865	0	7,892,865	0	0
4,935,598	0	4,935,598	0	0
910,516	0	910,516	0	0
141,119	0	141,119	0	0
34,968	0	34,968	0	0
9,434,782	0	9,434,782	0	0
4,742,742	0	4,742,742	0	0
3,782,768	0	3,782,768	0	427,510
4,241,358	0	4,241,358	0	0
2,937,635	24,336	2,961,971	0	8,227
48,290,337	24,336	48,314,673	0	435,737
7,250,636	2,863,809	10,114,445	4,126,970	(199,887)
85,552,453	27,003,291	112,555,744	3,932,446	1,417,436
(3,450,138)	(66,509)	(3,516,647)	0	0
82,102,315	26,936,782	109,039,097	3,932,446	1,417,436
\$89,352,951	\$29,800,591	\$119,153,542	\$8,059,416	\$1,217,549

**Athens County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2024*

	General	Job & Family Services	Road (MVGT)	Childrens Services
<b>Assets</b>				
Cash and Cash Equivalents	\$5,439,454	\$911,103	\$1,932,859	\$3,718,113
Cash and Cash Equivalents In Segregated Accounts	29,900	0	0	6,777
<i>Receivables:</i>				
Property Taxes	3,175,000	0	0	5,930,219
Sales Tax	2,288,705	0	0	0
Accounts	38,932	0	0	0
Accrued Interest	702,052	0	0	0
Loans, net	0	0	0	0
Interfund	1,802,221	87,928	0	0
Intergovernmental	893,770	1,600,000	2,923,998	2,776,881
Materials and Supplies Inventory	10,760	15,986	537,389	0
Prepaid Items	415,269	26,015	10,965	53,278
<i>Total Assets</i>	<u>\$14,796,063</u>	<u>\$2,641,032</u>	<u>\$5,405,211</u>	<u>\$12,485,268</u>
<b>Liabilities</b>				
Accounts Payable	\$233,716	\$127,476	\$111,621	\$539,888
Contracts Payable	125,760	92,422	0	11,658
Accrued Wages Payable	349,233	187,161	66,530	235,892
Matured Compensated Absences Payable	0	422	0	348
Interfund Payable	0	43,965	0	47,728
Intergovernmental Payable	141,521	91,533	23,125	42,936
Deposits Held and Due To Others	4,618	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>854,848</u>	<u>542,979</u>	<u>201,276</u>	<u>878,450</u>
<b>Deferred Inflows of Resources</b>	<u>4,476,710</u>	<u>1,453,000</u>	<u>1,892,181</u>	<u>8,432,049</u>
<b><u>Fund Balances</u></b>				
Nonspendable	642,798	42,001	548,354	53,278
Restricted	0	603,052	2,763,400	3,121,491
Committed	0	0	0	0
Assigned	4,407,784	0	0	0
Unassigned (Deficit)	4,413,923	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>9,464,505</u>	<u>645,053</u>	<u>3,311,754</u>	<u>3,174,769</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$14,796,063</u>	<u>\$2,641,032</u>	<u>\$5,405,211</u>	<u>\$12,485,268</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Children Services Building Projects	Other Governmental Funds	Total Governmental Funds
\$10,275,496	\$1,841,448	\$2,966,037	\$12,909,000	\$21,017,995	\$61,011,505
0	0	0	0	93,447	130,124
7,808,446	4,766,084	0	0	995,000	22,674,749
0	0	0	0	1,173,485	3,462,190
0	711,005	0	0	2,678	752,615
0	0	0	0	0	702,052
0	0	0	0	240,310	240,310
0	0	0	0	40,000	1,930,149
384,810	85,754	0	0	1,342,366	10,007,579
0	30,210	0	0	0	594,345
54,108	49,102	0	0	115,330	724,067
<u>\$18,522,860</u>	<u>\$7,483,603</u>	<u>\$2,966,037</u>	<u>\$12,909,000</u>	<u>\$25,020,611</u>	<u>\$102,229,685</u>
\$78,107	\$56,223	\$0	\$0	\$304,654	\$1,451,685
11,785	0	0	0	1,477,735	1,719,360
174,312	149,211	0	0	156,628	1,318,967
0	0	0	0	0	770
1,176	800,000	0	0	1,037,280	1,930,149
104,611	43,702	0	0	52,266	499,694
0	0	0	0	0	4,618
0	0	2,966,037	0	0	2,966,037
369,991	1,049,136	2,966,037	0	3,028,563	9,891,280
8,088,601	4,851,838	0	0	2,167,066	31,361,445
54,108	79,312	0	0	115,330	1,535,181
6,096,442	1,503,317	0	12,909,000	15,387,935	42,384,637
3,913,718	0	0	0	775,843	4,689,561
0	0	0	0	3,844,678	8,252,462
0	0	0	0	(298,804)	4,115,119
10,064,268	1,582,629	0	12,909,000	19,824,982	60,976,960
<u>\$18,522,860</u>	<u>\$7,483,603</u>	<u>\$2,966,037</u>	<u>\$12,909,000</u>	<u>\$25,020,611</u>	<u>\$102,229,685</u>



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**Athens County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2024*

<b>Total Governmental Funds Balances</b>		\$60,976,960
<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.		85,986,227
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	768,748	
Sales Taxes	1,297,559	
Intergovernmental Revenue	<u>7,387,557</u>	
Total		9,453,864
Internal service funds are used by management to pay insurance costs. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		420,215
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	(22,832,383)	
Premium on Notes	(627)	
General Obligation Notes Payable	(67,000)	
OPWC Loans	(519,774)	
Accrued Interest Payable	(82,226)	
Financed Purchases	(2,340,895)	
Landfill Post-Closure Costs Payable	(669,495)	
Compensated Absences Payable	<u>(7,034,147)</u>	
Total		(33,546,547)
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	14,179,306	
Deferred Outflows - OPEB	1,414,610	
Deferred Inflows - Pension	(309,336)	
Deferred Inflows - OPEB	(1,017,743)	
Net Pension Liability	(49,926,696)	
Net OPEB Asset	<u>1,722,091</u>	
Total		<u>(33,937,768)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$89,352,951</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, 2024*

	General	Job & Family Services	Road (MVGT)	Childrens Services
<b>Revenues</b>				
Property Taxes	\$3,227,072	\$0	\$0	\$5,981,884
Sales Tax	8,569,184	0	0	0
Lodging Taxes	34,968	0	0	0
Intergovernmental	2,561,123	12,971,706	6,270,908	7,481,545
Charges for Services	3,054,065	0	0	92,367
Licenses and Permits	3,511	0	0	0
Fines and Forfeitures	57,248	0	36,946	0
Interest	2,876,922	0	45,930	0
Net Increase in Fair Value Investments	1,192,739	0	0	0
Other Revenues	1,162,750	293,290	55,651	167,259
<i>Total Revenues</i>	<u>22,739,582</u>	<u>13,264,996</u>	<u>6,409,435</u>	<u>13,723,055</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	8,565,828	0	0	0
Judicial	3,912,564	0	0	0
Public Safety	7,150,714	0	0	0
Public Works	43,111	0	5,821,522	0
Health	981,962	0	0	0
Human Services	24,070	12,732,058	0	15,008,741
Capital Outlay	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	242,249	3,755	28,518	611,293
Interest and Fiscal Charges	99,313	631	0	270,336
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>21,019,811</u>	<u>12,736,444</u>	<u>5,850,040</u>	<u>15,890,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,719,771</u>	<u>528,552</u>	<u>559,395</u>	<u>(2,167,315)</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	0	0	0	0
Proceeds of OPWC Loans	0	0	133,600	0
Premium on Debt Issued	0	0	0	0
Transfers - Out	(1,338,119)	(169,640)	(340,605)	0
Transfers - In	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,338,119)</u>	<u>(169,640)</u>	<u>(207,005)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>381,652</u>	<u>358,912</u>	<u>352,390</u>	<u>(2,167,315)</u>
Fund Balances (Deficits) at Beginning of Year	<u>9,082,853</u>	<u>286,141</u>	<u>2,959,364</u>	<u>5,342,084</u>
<i>Fund Balances at End of Year</i>	<u><u>\$9,464,505</u></u>	<u><u>\$645,053</u></u>	<u><u>\$3,311,754</u></u>	<u><u>\$3,174,769</u></u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Children Services Building Projects	Other Governmental Funds	Total Governmental Funds
\$7,874,992	\$4,907,266	\$0	\$0	\$1,038,702	\$23,029,916
0	0	0	0	4,310,781	12,879,965
0	0	0	0	0	34,968
4,139,064	574,086	1,789,443	0	9,530,899	45,318,774
11,216	2,320,567	0	0	1,789,257	7,267,472
0	0	0	0	186,381	189,892
0	0	0	0	469,110	563,304
0	0	96,601	0	14,013	3,033,466
0	0	0	0	0	1,192,739
26,646	538,961	0	0	693,078	2,937,635
12,051,918	8,340,880	1,886,044	0	18,032,221	96,448,131
0	0	1,914,268	0	1,576,317	12,056,413
0	0	0	0	276,360	4,188,924
0	0	0	0	5,872,053	13,022,767
0	0	0	0	1,650,867	7,515,500
0	6,614,811	0	0	608,015	8,204,788
10,883,697	0	0	0	6,104,796	44,753,362
0	0	0	91,000	6,951,237	7,042,237
0	0	0	0	1,162,878	2,048,693
0	44,666	0	0	507,048	921,994
0	0	0	235,108	66,971	302,079
10,883,697	6,659,477	1,914,268	326,108	24,776,542	100,056,757
1,168,221	1,681,403	(28,224)	(326,108)	(6,744,321)	(3,608,626)
0	0	0	13,000,000	0	13,000,000
0	0	0	0	0	133,600
0	0	0	235,108	66,971	302,079
(1,000,000)	0	0	0	(3,162,816)	(6,011,180)
0	0	0	0	6,011,180	6,011,180
(1,000,000)	0	0	13,235,108	2,915,335	13,435,679
168,221	1,681,403	(28,224)	12,909,000	(3,828,986)	9,827,053
9,896,047	(98,774)	28,224	0	23,653,968	51,149,907
\$10,064,268	\$1,582,629	\$0	\$12,909,000	\$19,824,982	\$60,976,960

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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, 2024*

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$9,827,053</b>
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*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	11,167,945	
Depreciation	(4,607,794)	
Total		6,560,151

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.	(168,997)
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Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:

Intergovernmental Revenue	2,599,698	
Sales Taxes	1,297,559	
Property Taxes	34,310	
Total		3,931,567

Repayment of bond, notes, and loans principal and financial purchases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	2,048,693
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In the Statement of Activities, interest is accrued on outstanding bonds, whereas in the governmental funds, an interest expenditure is reported when due.	13,960
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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	(760,363)	
Landfill Post-Closure	197,166	
Premium on Notes	626	
Total		(562,571)

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	(13,000,000)	
Premium on Bonds Issued	(302,079)	
Proceeds from OPWC Loans	(133,600)	
Total		(13,435,679)

Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.	2,763,508
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Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(3,694,501)
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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	(32,548)
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<i>Change in Net Position of Governmental Activities</i>	<u><u>\$7,250,636</u></u>
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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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,165,600	\$3,165,600	\$3,227,072	\$61,472
Sales Tax	8,000,000	8,000,000	8,579,903	579,903
Intergovernmental	2,305,580	2,305,580	2,534,393	228,813
Charges for Services	2,751,675	2,751,675	2,837,534	85,859
Licenses and Permit	3,300	3,300	3,511	211
Fines and Forfeitures	50,200	50,200	59,907	9,707
Interest	1,600,000	1,600,000	2,576,352	976,352
Other	1,314,500	1,315,565	1,126,652	(188,913)
<i>Total Revenues</i>	<u>19,190,855</u>	<u>19,191,920</u>	<u>20,945,324</u>	<u>1,753,404</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	7,958,449	7,816,237	7,055,356	760,881
Judicial	3,876,466	4,214,410	3,818,840	395,570
Public Safety	8,370,990	8,100,546	7,200,991	899,555
Public Works	138,000	138,000	100,000	38,000
Health	1,089,809	1,089,808	983,801	106,007
Human Services	31,000	31,000	20,915	10,085
<i>Debt Service:</i>				
Principal Retirement	238,739	242,339	242,249	90
Interest and Fiscal Charges	102,913	99,313	99,313	0
<i>Total Expenditures</i>	<u>21,806,366</u>	<u>21,731,653</u>	<u>19,521,465</u>	<u>2,210,188</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,615,511)</u>	<u>(2,539,733)</u>	<u>1,423,859</u>	<u>3,963,592</u>
<b>Other Financing Sources (Uses)</b>				
Advances - In	0	0	552,400	552,400
Advances - Out	(10,000)	(10,000)	(10,000)	0
Transfers - Out	(1,020,104)	(1,095,882)	(1,204,000)	(108,118)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,030,104)</u>	<u>(1,105,882)</u>	<u>(661,600)</u>	<u>444,282</u>
<i>Net Change in Fund Balance</i>	<u>(3,645,615)</u>	<u>(3,645,615)</u>	<u>762,259</u>	<u>4,407,874</u>
Fund Balances at Beginning of Year	<u>3,645,615</u>	<u>3,645,615</u>	<u>3,645,615</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$4,407,874</u>	<u>\$4,407,874</u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Job and Family Services Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$13,743,785	\$14,051,216	\$13,268,117	(\$783,099)
Other	310,000	310,000	293,290	(16,710)
<i>Total Revenue</i>	<u>14,053,785</u>	<u>14,361,216</u>	<u>13,561,407</u>	<u>(799,809)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services	13,884,145	14,391,576	12,794,505	1,597,071
<i>Total Expenditures</i>	<u>13,884,145</u>	<u>14,391,576</u>	<u>12,794,505</u>	<u>1,597,071</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>169,640</u>	<u>(30,360)</u>	<u>766,902</u>	<u>797,262</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(169,640)	(169,640)	(169,640)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(169,640)</u>	<u>(169,640)</u>	<u>(169,640)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(200,000)	597,262	797,262
Fund Balances (Deficit) at Beginning of Year	<u>313,841</u>	<u>313,841</u>	<u>313,841</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$313,841</u></u>	<u><u>\$113,841</u></u>	<u><u>\$911,103</u></u>	<u><u>\$797,262</u></u>

See accompanying notes to the basic financial statements.



**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Road (MVGTT) Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$5,722,318	\$5,722,318	\$6,356,567	\$634,249
Fines and Forfeitures	38,430	38,430	36,946	(1,484)
Interest	17,252	17,252	45,930	28,678
Other	0	0	55,651	55,651
<i>Total Revenues</i>	<u>5,778,000</u>	<u>5,778,000</u>	<u>6,495,094</u>	<u>717,094</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works	5,408,995	6,645,671	6,345,701	299,970
<i>Debt Service:</i>				
Principal Retirements	28,518	28,518	28,518	0
Total Public Works	<u>5,437,513</u>	<u>6,674,189</u>	<u>6,374,219</u>	<u>299,970</u>
<i>Total Expenditures</i>	<u>5,437,513</u>	<u>6,674,189</u>	<u>6,374,219</u>	<u>299,970</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>340,487</u>	<u>(896,189)</u>	<u>120,875</u>	<u>1,017,064</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of OPWC Loans	0	133,600	133,600	0
Transfers Out	(340,566)	(340,611)	(340,605)	6
<i>Total Other Financing Sources (Uses)</i>	<u>(340,566)</u>	<u>(207,011)</u>	<u>(207,005)</u>	<u>6</u>
<i>Net Change in Fund Balance</i>	(79)	(1,103,200)	(86,130)	1,017,070
Fund Balances at Beginning of Year	<u>2,018,989</u>	<u>2,018,989</u>	<u>2,018,989</u>	<u>0</u>
Fund Balances at End of Year	<u>\$2,018,910</u>	<u>\$915,789</u>	<u>\$1,932,859</u>	<u>\$1,017,070</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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$5,255,000	\$5,255,000	\$5,981,884	\$726,884
Intergovernmental	9,055,246	9,055,246	7,705,075	(1,350,171)
Charges for Services	104,000	104,000	92,367	(11,633)
Other	130,000	130,000	139,911	9,911
<i>Total Revenues</i>	<u>14,544,246</u>	<u>14,544,246</u>	<u>13,919,237</u>	<u>(625,009)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services	18,269,545	18,269,546	14,861,670	3,407,876
Debt Service:				
Principal Retirements	570,000	570,000	570,000	0
Interest and Fiscal Charges	268,429	268,429	268,429	0
<i>Total Expenditures</i>	<u>19,107,974</u>	<u>19,107,975</u>	<u>15,700,099</u>	<u>3,407,876</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,563,728)</u>	<u>(4,563,729)</u>	<u>(1,780,862)</u>	<u>2,782,867</u>
<i>Net Change in Fund Balance</i>	<u>(4,563,728)</u>	<u>(4,563,729)</u>	<u>(1,780,862)</u>	<u>2,782,867</u>
Fund Balances at Beginning of Year	<u>5,498,975</u>	<u>5,498,975</u>	<u>5,498,975</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$935,247</u></u>	<u><u>\$935,246</u></u>	<u><u>\$3,718,113</u></u>	<u><u>\$2,782,867</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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$7,759,568	\$7,759,568	\$7,874,992	\$115,424
Intergovernmental	3,129,897	3,129,897	4,147,154	1,017,257
Charges for Services	1,991	1,991	11,216	9,225
Other	8,756	8,756	26,646	17,890
<i>Total Revenues</i>	<u>10,900,212</u>	<u>10,900,212</u>	<u>12,060,008</u>	<u>1,159,796</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services	14,969,904	15,183,554	10,890,640	4,292,914
<i>Total Expenditures</i>	<u>14,969,904</u>	<u>15,183,554</u>	<u>10,890,640</u>	<u>4,292,914</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,069,692)</u>	<u>(4,283,342)</u>	<u>1,169,368</u>	<u>5,452,710</u>
<b>Other Financing Sources</b>				
Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(4,069,692)</u>	<u>(5,283,342)</u>	<u>169,368</u>	<u>5,452,710</u>
Fund Balances at Beginning of Year	6,192,410	6,192,410	6,192,410	0
Fund Balances at End of Year	<u>\$2,122,718</u>	<u>\$909,068</u>	<u>\$6,361,778</u>	<u>\$5,452,710</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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$5,133,590	\$5,133,590	\$4,907,266	(\$226,324)
Intergovernmental	385,753	385,753	574,086	188,333
Charges for Services	1,928,168	1,928,168	2,306,294	378,126
Other	0	531,000	538,961	7,961
<i>Total Revenues</i>	<u>7,447,511</u>	<u>7,978,511</u>	<u>8,326,607</u>	<u>348,096</u>
<b>Expenditures</b>				
<i>Current:</i>				
Health	6,701,058	7,238,558	6,271,149	967,409
Debt Service:				
Interest and Fiscal Charges	28,109	52,609	44,666	7,943
<i>Total Expenditures</i>	<u>6,729,167</u>	<u>7,291,167</u>	<u>6,315,815</u>	<u>975,352</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>718,344</u>	<u>687,344</u>	<u>2,010,792</u>	<u>1,323,448</u>
<b>Other Financing Uses</b>				
Advances Out	(175,000)	(675,000)	(675,000)	0
<i>Total Other Financing Uses</i>	<u>(175,000)</u>	<u>(675,000)</u>	<u>(675,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	543,344	12,344	1,335,792	1,323,448
Fund Balances at Beginning of Year	505,656	505,656	505,656	0
Fund Balances at End of Year	<u>\$1,049,000</u>	<u>\$518,000</u>	<u>\$1,841,448</u>	<u>\$1,323,448</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)*  
*American Rescue Plan Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$153,266	\$0	(\$153,266)
Other	0	0	96,601	96,601
<i>Total Revenues</i>	0	153,266	96,601	(56,665)
<b>Expenditures</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	4,800,000	4,953,266	2,649,648	2,303,618
<i>Total Expenditures</i>	4,800,000	4,953,266	2,649,648	2,303,618
<i>Net Change in Fund Balance</i>	(4,800,000)	(4,800,000)	(2,553,047)	2,246,953
Fund Balances at Beginning of Year	5,519,084	5,519,084	5,519,084	0
Fund Balances at End of Year	\$719,084	\$719,084	\$2,966,037	\$2,246,953

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2024*

	Business-Type Activities Enterprise Funds				Governmental Activities
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>Assets</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$529,897	\$292,650	\$472,203	\$1,294,750	\$443,443
Cash and Cash Equivalents in Segregated Accounts	28,396	0	79,710	108,106	0
<i>Receivables:</i>					
Accounts	34,361	63,670	54,133	152,164	5,008
Special Assessments	44,850	0	0	44,850	0
Materials and Supplies Inventory	0	0	34,771	34,771	0
Prepaid Items	1,120	0	407	1,527	0
<i>Total Current Assets</i>	<u>638,624</u>	<u>356,320</u>	<u>641,224</u>	<u>1,636,168</u>	<u>448,451</u>
<i>Noncurrent Assets:</i>					
Net OPEB Asset	14,018	0	6,432	20,450	0
Nondepreciable Capital Assets	7,500	44,895,145	144,850	45,047,495	0
Depreciable Capital Assets, Net	2,279,414	0	221,907	2,501,321	0
<i>Total Noncurrent Assets</i>	<u>2,300,932</u>	<u>44,895,145</u>	<u>373,189</u>	<u>47,569,266</u>	<u>0</u>
<i>Total Assets</i>	<u>2,939,556</u>	<u>45,251,465</u>	<u>1,014,413</u>	<u>49,205,434</u>	<u>448,451</u>
<b>Deferred Outflows of Resources</b>	<u>1,714,769</u>	<u>0</u>	<u>61,062</u>	<u>1,775,831</u>	<u>0</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	3,977	24,481	65,128	93,586	28,236
Contracts Payable	0	600	41,408	42,008	0
Accrued Wages and Benefits	6,827	1,834	3,019	11,680	0
Compensated Absences Payable	9,677	0	0	9,677	0
Intergovernmental Payable	2,423	257	423	3,103	0
Accrued Interest Payable	0	17,247	0	17,247	0
Revenue Bonds Payable	0	372,000	0	372,000	0
OWDA Loans Payable	6,577	0	0	6,577	0
<i>Total Current Liabilities</i>	<u>29,481</u>	<u>416,419</u>	<u>109,978</u>	<u>555,878</u>	<u>28,236</u>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	421,550	0	193,417	614,967	0
Compensated Absences Payable	12,841	0	0	12,841	0
Asset Retirement Obligation	1,883,000	0	0	1,883,000	0
OWDA Loans Payable	56,713	1,590,659	0	1,647,372	0
Revenue Bonds Payable	0	16,415,500	0	16,415,500	0
<i>Total Long-Term Liabilities</i>	<u>2,374,104</u>	<u>18,006,159</u>	<u>193,417</u>	<u>20,573,680</u>	<u>0</u>
<i>Total Liabilities</i>	<u>2,403,585</u>	<u>18,422,578</u>	<u>303,395</u>	<u>21,129,558</u>	<u>28,236</u>
<b>Deferred Inflows of Resources</b>	<u>13,197</u>	<u>0</u>	<u>37,919</u>	<u>51,116</u>	<u>0</u>
<b>Net Position</b>					
Net Investment in Capital Assets	2,223,623	26,516,986	366,757	29,107,366	0
Restricted for Net OPEB Assets	14,018	0	6,432	20,450	0
Unrestricted	(98)	311,901	360,972	672,775	420,215
<i>Total Net Position</i>	<u>\$2,237,543</u>	<u>\$26,828,887</u>	<u>\$734,161</u>	<u>\$29,800,591</u>	<u>\$420,215</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, 2024*

	Business-Type Activities Enterprise Funds				Governmental Activities
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>Operating Revenues</b>					
Charges for Services	\$502,076	\$980,860	\$959,066	\$2,442,002	\$18,875
Other	0	15,262	9,074	24,336	400,467
<i>Total Operating Revenues</i>	<u>502,076</u>	<u>996,122</u>	<u>968,140</u>	<u>2,466,338</u>	<u>419,342</u>
<b>Operating Expenses</b>					
Personal Services	159,538	52,034	90,311	301,883	4,000
Fringe Benefits	80,506	20,932	(10,176)	91,262	456,631
Contractual Services	110,329	256,624	691,940	1,058,893	0
Materials and Supplies	9,795	586	58,680	69,061	0
Depreciation	72,292	0	16,720	89,012	0
Other Expenses	25,887	31,351	16,888	74,126	6,412
<i>Total Operating Expenses</i>	<u>458,347</u>	<u>361,527</u>	<u>864,363</u>	<u>1,684,237</u>	<u>467,043</u>
<i>Operating Income (Loss)</i>	<u>43,729</u>	<u>634,595</u>	<u>103,777</u>	<u>782,101</u>	<u>(47,701)</u>
<b>Non-Operating Revenue (Expenses)</b>					
Interest Income	0	0	0	0	15,153
Interest and Fiscal Charges	(3,154)	(214,069)	0	(217,223)	0
Loss on Sale of Capital Assets	<u>(1,108)</u>	<u>0</u>	<u>0</u>	<u>(1,108)</u>	<u>0</u>
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(4,262)</u>	<u>(214,069)</u>	<u>0</u>	<u>(218,331)</u>	<u>15,153</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	39,467	420,526	103,777	563,770	(32,548)
Capital Grants	<u>6,301</u>	<u>2,212,537</u>	<u>81,201</u>	<u>2,300,039</u>	<u>0</u>
<i>Change in Net Assets</i>	45,768	2,633,063	184,978	2,863,809	(32,548)
<i>Net Position at Beginning of Year, as previously reported</i>	2,258,284	24,195,824	549,183	27,003,291	452,763
<i>Change in accounting principal (GASB 101)</i>	<u>(66,509)</u>	<u>0</u>	<u>0</u>	<u>(66,509)</u>	<u>0</u>
<i>Fund Balances, January 1, as restated</i>	<u>2,191,775</u>	<u>24,195,824</u>	<u>549,183</u>	<u>26,936,782</u>	<u>452,763</u>
<i>Net Position at End of Year</i>	<u>\$2,237,543</u>	<u>\$26,828,887</u>	<u>\$734,161</u>	<u>\$29,800,591</u>	<u>\$420,215</u>

See accompanying notes to the basic financial statements.

**Athens County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2024

	Business-Type Activities Enterprise Funds				Governmental Activities
	Plains Sewer Fund	Albany Sewer Fund	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from (for) Operating Activities</b>					
Cash Received from Customers	\$485,749	\$881,856	\$952,816	\$2,320,421	\$13,867
Cash Received from Special Assessments	12,689	21,926	0	34,615	0
Other Cash Receipts	0	15,262	8,956	24,218	400,467
Cash Payments to Employees for Services	(283,935)	(72,954)	(111,769)	(468,658)	(463,645)
Cash Payments for Supplies & Materials	(9,795)	(586)	(64,828)	(75,209)	0
Cash Payments for Contractual Services	(73,488)	(183,628)	(677,014)	(934,130)	0
Other Cash Payments	(25,887)	(31,351)	(16,888)	(74,126)	(6,412)
<i>Net Cash from (for) Operating Activities</i>	<u>105,333</u>	<u>630,525</u>	<u>91,273</u>	<u>827,131</u>	<u>(55,723)</u>
<b>Cash Flows from (for) Capital and Related Financing Activities</b>					
Cash Received from Bonds, Loans & Notes	0	2,385,412	81,201	2,466,613	
Interest Paid on Bonds, Loans & Notes	(3,971)	(214,447)	0	(218,418)	0
Principal Paid on Bonds, Loans & Notes	(61,628)	(1,162,353)	(81,201)	(1,305,182)	0
Cash Paid to Acquire/Construct Capital Assets	(82,155)	(3,837,603)	(81,201)	(4,000,959)	0
Cash Received from Capital Grants	6,301	2,212,537	81,201	2,300,039	0
<i>Net Cash from (for) Capital and Related Financing Activities</i>	<u>(141,453)</u>	<u>(616,454)</u>	<u>0</u>	<u>(757,907)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	0	0	0	0	15,153
<i>Net Increase (decrease) in Cash and Cash Equivalents</i>	<u>(36,120)</u>	<u>14,071</u>	<u>91,273</u>	<u>69,224</u>	<u>(40,570)</u>
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>594,413</u>	<u>278,579</u>	<u>460,640</u>	<u>1,333,632</u>	<u>484,013</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$558,293</u></u>	<u><u>\$292,650</u></u>	<u><u>\$551,913</u></u>	<u><u>\$1,402,856</u></u>	<u><u>\$443,443</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities</b>					
Operating Income (Loss)	\$43,729	\$634,595	\$103,777	782,101	(\$47,701)
<i>Adjustments:</i>					
Depreciation	72,292	0	16,720	89,012	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	6,929	3,977	2,299	13,205	(5,008)
Net OPEB Asset	(14,018)	0	(6,432)	(20,450)	0
Deferred Outflows of Resources	70,940	0	75,460	146,400	0
Material & Supply Inventory	0	0	75,214	75,214	0
Prepaid Assets	103	0	132	235	0
Special Assessments Receivable	9,521	0	0	9,521	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(10,129)	(8,659)	(75,103)	(93,891)	(3,014)
Contracts Payable	(1,206)	600	0	(606)	0
Accrued Wages and Benefits	1,684	10	(895)	799	0
Compensated Absences Payable	(52,712)	0	(13,275)	(65,987)	0
Intergovernmental Payable	435	2	(125)	312	0
Net Pension Liability	(9,116)	0	(111,865)	(120,981)	0
Net OPEB Liability	(8,881)	0	(6,295)	(15,176)	0
Deferred Inflows of Resources	(4,238)	0	31,661	27,423	0
<i>Net Cash from (for) Operating Activities</i>	<u><u>\$105,333</u></u>	<u><u>\$630,525</u></u>	<u><u>\$91,273</u></u>	<u><u>\$827,131</u></u>	<u><u>(\$55,723)</u></u>

See accompanying notes to the basic financial statements.



**Athens County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2024*

	Private Purpose Trust Funds	Custodial Funds
<b>Assets</b>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$25,561	\$15,929,661
Cash and Cash Equivalents in Segregated Accounts	43,962	509,467
Accounts Receivable	0	2,119
Intergovernmental Receivable	0	3,866,373
Property Taxes Receivable	0	66,155,181
Prepaid Items	0	20,741
Special Assessments Receivable	0	2,193,118
<i>Total Assets</i>	<u>69,523</u>	<u>88,676,660</u>
<b>Liabilities</b>		
Accounts Payable	2,305	163,625
Contracts Payable	0	92,273
Intergovernmental Payable	0	182,063
<i>Total Liabilities</i>	<u>2,305</u>	<u>437,961</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes not Levied to Finance Current Year Operations	0	60,714,496
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>60,714,496</u>
<b>Net Position</b>		
Held in Trust for Other Individuals and Organizations	67,218	0
Restricted for Individuals, Organizations and Other Governments	0	27,524,203
<i>Total Net Position</i>	<u><u>\$67,218</u></u>	<u><u>\$27,524,203</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, 2024*

	Private Purpose Trust Funds	Custodial Funds
<b>Additions</b>		
Interest, Dividends, and Other Investment Income	\$10	\$0
Intergovernmental	0	2,572,042
Amounts Received as Fiscal Agent	0	20,663,694
Licenses and Permits and Fees for Other Governments	0	10,733,370
Fines and Forfeitures for Other Governments	0	2,274,594
Property Tax Collections for Other Governments	0	62,821,116
Excise Tax Collections for Other Governments	0	2,035,375
Sheriff Sale Collections for Other Governments	0	283,297
Lodging Tax Collections for Other Governments	0	708,857
Miscellaneous	64,148	0
<i>Total Additions</i>	64,158	102,092,345
<b>Deductions</b>		
Distributions as Fiscal Agent	0	20,296,020
Distributions of State Funds to Other Governments	0	2,199,820
Distributions to the State Ohio	0	116,483
Licenses and Permits and Fees Distributions for Other Governments	0	10,472,718
Fines and Forfeitures Distributions to Other Governments	0	2,253,908
Property Tax Distributions to Other Governments	0	62,657,259
Excise Tax Distributions to Other Governments	0	2,032,924
Sheriff Sale Distributions to Other Governments	0	390,678
Lodging Tax Distributions to Other Governments	0	704,280
Payments in Accordance with Trust Agreement	26,524	0
<i>Total Deductions</i>	26,524	101,124,090
<i>Change in Net Position</i>	37,634	968,255
<i>Net Position at Beginning of Year</i>	29,584	26,555,948
<i>Net Position at End of Year</i>	\$67,218	\$27,524,203

See accompanying notes to the basic financial statements.

***Athens County, Ohio***  
***Notes To the Basic Financial Statements***  
***For the Year Ended December 31, 2024***

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

**A. Athens County**

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

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

**B. Reporting Entity**

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

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

Based on these criteria, the County has included 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, 2024***

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***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 Inc. the Athens County Port Authority, and the Athens County Land Reutilization Corporation Inc. for the fiscal year ending December 31, 2024. They are reported in separate columns to emphasize that they are legally separate from the County.

*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 23. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 45764.

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

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

Significant disclosures pertaining to this component unit are included in Note 23. 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.

***Athens County, Ohio***  
***Notes To the Basic Financial Statements***  
***For the Year Ended December 31, 2024***

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**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 (CORSА)* - The County Risk Sharing Authority, Inc. (CORSА) was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSА Insurance/Self-Insurance Program, a group primary and excess Insurance/Self-Insurance and Risk Management Program. CORSА 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 CORSА. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. CORSА is governed by nine Directors who are County Commissioners from member counties. The Directors are elected by CORSА members and are eligible to serve three, two-year terms.

CORSА 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 CORSА but they have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSА.

*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.

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

*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 2024, the County contributed \$142,392.

*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 2<sup>nd</sup> Street, Chillicothe, Ohio, 45601.

*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 2024.

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

**B. Joint Venture**

The Corrections Commission of Southeastern Ohio (the Commission) is a joint venture among Athens, Hocking, Morgan, Perry, and Vinton Counties. Established under the laws and constitution of the State of Ohio, the Commission is a public body formed to exercise the joint authority of its member counties to develop, construct, operate, and administer a regional correctional facility. This collaborative initiative was designed to support and enhance county jail operations and alleviate overcrowding in local detention centers.

Originally created by the Boards of County Commissioners of Athens, Hocking, Morgan, and Perry Counties, the Commission is governed by one appointed County Commissioner and the County Sheriff from each participating jurisdiction. These individuals may delegate representatives to act on their behalf. In total, the Commission's board consists of ten directors.

Each member county is responsible for a portion of the Commission's capital and operating expenses, allocated annually based on the proportion of jail bed usage. For calendar year 2024, the total usage across the facility was 69,988 bed days, and the expense distribution among member counties is as follows:

<b>Corrections Commission of Southeastern Ohio</b>		
<b>2024 Expense Allocation</b>		
<b>County</b>	<b>Total Beds Used</b>	<b>Percentage of Cost</b>
Athens	22,302	31.87%
Hocking	21,887	31.27%
Morgan	7,298	10.43%
Perry	10,136	14.48%
Vinton	8,365	11.95%
<b>Total</b>	<b>69,988</b>	<b>100.00%</b>

Complete financial statements for the Commission are available upon request from its administrative office.

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

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

**A. Basis of Presentation**

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

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

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

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.

**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.

**Childrens Services Building Projects Fund** - This fund accounts for money used to fund the building projects.

**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.



*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

**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.

**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.

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

**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.

**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 18). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

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

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

**Deferred Outflows/Inflows of Resources** - In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net 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 11 and Note 12.

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

	<b>Governmental Activities</b>	<b>Plains Sewer</b>	<b>Plains Water</b>	<b>Total Business-Type Activities</b>
<i>Deferred Outflows of Resources:</i>				
Pension Expense	\$14,179,306	\$132,495	\$53,745	\$186,240
OPEB Expense	1,414,610	12,030	7,317	19,347
Asset Retirement Obligation	0	1,570,244	0	1,570,244
<b>Total Deferred Outflows of Resources</b>	<b>\$15,593,916</b>	<b>\$1,714,769</b>	<b>\$61,062</b>	<b>\$1,775,831</b>

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net 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 11 and Note 12.

**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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

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

	<b>Governmental Activities</b>	<b>Plains Sewer</b>	<b>Plains Water</b>	<b>Total Business-Type Activities</b>
<i>Deferred Inflows of Resources:</i>				
Nonexchange Revenue	\$21,907,581	\$0	\$0	\$0
Pensions	309,336	4,242	34,238	38,480
OPEB	1,017,743	8,955	3,681	12,636
<b>Total Deferred Inflows of Resources</b>	<b>\$23,234,660</b>	<b>\$13,197</b>	<b>\$37,919</b>	<b>\$51,116</b>

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

	<b>Governmental Funds</b>							
	<b>General</b>	<b>Job &amp; Family Services</b>	<b>Road MVGIT</b>	<b>Children's Services</b>	<b>ACBDD (Beacon School)</b>	<b>Ambulance Service</b>	<b>Other Governmental Funds</b>	<b>Totals</b>
<i>Deferred Inflows of Resources:</i>								
Property Tax	\$3,175,000	\$0	\$0	\$5,930,219	\$7,808,446	\$4,766,084	\$995,000	\$22,674,749
Sales Taxes	865,598	0	0	0	0	0	431,961	1,297,559
Grants, Entitlements, Shared Revenue	436,112	1,453,000	1,892,181	2,501,830	280,155	85,754	740,105	7,389,137
<b>Total Deferred Inflows of Resources</b>	<b>\$4,476,710</b>	<b>\$1,453,000</b>	<b>\$1,892,181</b>	<b>\$8,432,049</b>	<b>\$8,088,601</b>	<b>\$4,851,838</b>	<b>\$2,167,066</b>	<b>\$31,361,445</b>

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

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

**E. Budgetary Process**

All funds, except custodial funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Litter Control, Health Ohio Grant, State License Spay and Neuter, OneOhio Opioid Settlement Fund, Mandatory Drug Fines, OCJS Prosecutor, JAG-IIL Grant, PIIG-ODRC, JRIG-DRC Grant Fund, DUI Enforcement and Education, Project Lifesaver Fund, Children Services Capital Projects Fund, Sheriff's Explorers Trust Fund, Children Services Trust Fund, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Indigent Drivers Alcohol Treatment, Jail Bond Retirement, FEMA Grant, Emergency Relief and Cleanup Grant, Recorder Equipment Fund, 691 Landfill Loan Retirement, EMA Truck Bond Retirement, County Home Improvement, Dog Shelter Construction, Chauncey Bikeway-SPUR, Athens County Solid Waste, Sheriff Academy Training, Ruth Dye Trust, Sheriff's Explorer Trust, Children Services Trust Fund, 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.

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2024.

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 2024, investments were limited to STAR Ohio, CD's, commercial paper, federal agency discount notes, US Treasury Notes, and other interest bearing accounts with local commercial banks.

During 2024, 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 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

***Athens County, Ohio***  
***Notes To the Basic Financial Statements***  
***For the Year Ended December 31, 2024***

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

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue and net increase in fair value credited to the General Fund during 2024 amounted to \$2,876,922 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, 2024, 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, 2024***

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**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:

<b>Asset Class</b>	<b>Depreciable Life in Years</b>
<b>Land</b>	Not Depreciable
<b>Land Improvements</b>	
Fences	20
Water Lines	50
Sewer Lines	50
Water Tanks	50
Airport	50
Other Improvements	20
<b>Buildings</b>	
Courthouse	150
Administrative	50 - 125
Utilities	30
Airport	30
Other Buildings	25 - 50
<b>Machinery and Equipment</b>	
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
<b>Vehicles</b>	
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, 2024*

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

**J. Interfund Balances**

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

**K. Compensated Absences**

The County reports compensated absences in accordance with the provisions of GASB Statement No. 101, "Compensated Absences".

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 more likely than not 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 more likely than not that the benefits will result in termination payments. Employees are entitled to be compensated for up to 25% of accrued sick leave to a maximum of 30 days credit after 10 years of service.

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

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

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

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences, claims and judgements, and net pension liability that will be paid from governmental funds are reported as a liability on the fund financial statements only to the extent that they are due for payment during the current year. Bonds, financed purchases 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.



*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

**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.

**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.

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

**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 2024.

**S. Estimates**

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

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

**Change in Accounting Principles**

For the fiscal year ended December 31, 2024, the District has implemented GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. This statement enhances accounting and financial reporting requirements for accounting and error corrections to provide more understandable, reliable, relevant, consistent, and compatible information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 did not have an effect on the financial statements of the School District.

For the fiscal year ended December 31, 2024, the District has implemented GASB Statement No. 101, *Compensated Absences – an amendment of GASB Statement No. 16*. This statement establishes classification criteria in paragraphs 2 through 7 for standards of governmental accounting and financial reporting for compensated absences along with the associated salary-related payments that include certain defined contribution pensions and defined contribution other postemployment benefits.

**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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

**Adjustments to and Restatements of Beginning Balances**

During fiscal year 2024, the implementation of GASB 101 resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

	Governmental Activities	Business -Type Activities	Plains Sewer Fund
Balance as Previously Reported at December 31, 2023	\$85,552,453	\$27,003,291	\$2,258,284
Implementation of GASB 101	(3,450,138)	(66,509)	(66,509)
Balance as restated at December 31, 2024	<u>\$82,102,315</u>	<u>\$26,936,782</u>	<u>\$2,191,775</u>

**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 (M VGT)	Children Services	ACBDD (Beacon School)	Ambulance Services	American Rescue Plan
<b>Budget Basis</b>	\$762,259	\$597,262	(\$86,130)	(\$1,780,862)	\$169,368	\$1,335,792	(\$2,553,047)
<i>Adjustments:</i>							
Revenue Accruals	771,369	(296,410)	(85,659)	(196,182)	(8,090)	14,273	1,789,443
Expenditure Accruals	(607,037)	58,060	524,179	(190,271)	6,943	(343,662)	735,380
Other Sources (Uses)	(542,400)	0	0	0	0	675,000	0
<i>Perspective Difference:</i>							
Activity of Funds Reclassified For GAAP Reporting Purposes	(2,539)	0	0	0	0	0	0
<b>GAAP Basis</b>	<u>\$381,652</u>	<u>\$358,912</u>	<u>\$352,390</u>	<u>(\$2,167,315)</u>	<u>\$168,221</u>	<u>\$1,681,403</u>	<u>(\$28,224)</u>

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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**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, 2024*

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**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	\$78,704,920
-Segregated	791,659
-Component Units	460,740
Reconciling items (net) to arrive at bank balances of deposits	<u>1,617,288</u>
Total available for deposits and investments	
(Bank balance of deposit/carrying amount of investments)	<u><u>\$81,574,607</u></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, 2024*

**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, 2024, the County had the following investments:

<b>Investment Type</b>	<b>Fair Value</b>	<b>Percentage of</b>
		<b>Portfolio</b>
Federal National Mortgage Association	\$500,000	0.72%
Federal Home Loan Mortgage Corporation Notes	909,670	1.31%
Federal Farm Credit Bank Notes	13,816,373	19.91%
Federal Home Loan Bank	5,347,794	7.71%
Federal Agricultural Mortgage Corporation	2,389,444	3.44%
Negotiable CD's	1,865,493	2.69%
U.S. Treasury Notes	17,535,113	25.27%
U.S. Treasury Bonds	3,953,956	5.70%
STAROhio	22,786,113	32.84%
STAROhio Employee Trust	290,896	0.42%
<b>Totals</b>	<b>\$69,394,852</b>	<b>100.00%</b>

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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**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 counterparty, 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, 2024.

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, 2024***

**NOTE 8 - INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2024 are as follows:

	Interfund Receivable	Interfund Payable
General	\$1,802,221	\$0
Job and Family Services	87,928	43,965
Childrens Services	0	47,728
Athens County Board of DD	0	1,176
Ambulance Services	0	800,000
Nonmajor Governmental Funds	40,000	1,037,280
Totals	<u>\$1,930,149</u>	<u>\$1,930,149</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 2024 were as follows:

	Transfers In	Transfers Out
General	\$0	\$1,338,119
Job and Family Services	0	169,640
Road (MVGT)	0	340,605
Athens County Board of DD	0	1,000,000
Nonmajor Governmental Funds	6,011,180	3,162,816
Total	<u>\$6,011,180</u>	<u>\$6,011,180</u>

In fiscal year 2024, 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. \$1,338,119 was transferred from the General Fund to the various Nonmajor Debt Service Funds, \$1,000,000 was transferred from the Athens County Board of DD Fund to the Nonmajor Beacon Capital Improvement Fund, 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 \$340,605 to the County Building Fund for the payment of loans and bonds.

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

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**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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

The County's long-term obligations activity for the year ended December 31, 2024 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Restated Balance January 1, 2024	Additions	Deletions	Balance December 31, 2024	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>									
<i>General Obligation Bonds Payable from Governmental Tax Revenues:</i>									
Engineer Equipment	2.33%	\$358,007	2014	2024	\$39,650	\$0	\$39,650	\$0	\$0
JFS Building 2019	2.30%	1,500,000	2019	2029	920,063	0	147,708	772,355	151,409
Engineer Equipment 2019	2.30%	1,992,803	2019	2029	1,249,548	0	197,320	1,052,228	201,152
County Equipment Bond	2.13%	200,000	2023	2033	200,000	0	18,200	181,800	18,500
Building Bond 911/EMA	3.64%	9,092,000	2023	2033	9,092,000	0	696,000	8,396,000	805,000
County Building - ACCS	5.00%	13,000,000	2023	2033	0	13,000,000	570,000	12,430,000	205,000
					11,501,261	13,000,000	1,668,878	22,832,383	1,381,061
<i>General Obligation Notes Payable from Governmental Sales Tax Revenues:</i>									
Courthouse Renovation	4.23%	914,000	2005	2025	131,000	0	64,000	67,000	67,000
<i>OPWC Loans Payable from Governmental Tax Revenues:</i>									
US 33A Paving	0.00%	159,400	2020	2029	87,670	0	15,940	71,730	15,940
CR 1, 10, 12 & 83 Paving	0.00%	133,600	2024	2035	0	133,600	0	133,600	6,680
Bridge Replacement	0.00%	377,334	2020	2050	327,024	0	12,578	314,446	12,578
					414,694	133,600	28,518	519,776	35,198
<i>Net Pension Liability:</i>									
OPERS					53,778,727	0	4,799,619	48,979,108	0
STRS					1,058,961	0	111,373	947,588	0
					54,837,688	0	4,910,992	49,926,696	0
<i>Net OPEB Liability:</i>									
OPERS					1,180,970	0	1,180,970	0	0
					1,180,970	0	1,180,970	0	0
<i>Other Long-Term Obligations:</i>									
Premium on Notes Issued					1,253	0	626	627	627
Compensated Absences					5,971,973	1,062,172	0	7,034,145	2,372,814
Financed Purchases					2,628,192	0	287,297	2,340,895	287,297
Landfill Post-Closure Costs					866,661	0	197,166	669,495	209,775
<i>Total Governmental Activities Long-Term Obligations</i>					<u>\$77,533,692</u>	<u>\$14,195,772</u>	<u>\$8,338,447</u>	<u>\$83,391,017</u>	<u>\$4,353,772</u>
<b><u>Business-Type Activities:</u></b>									
<i>General Obligation Bonds Payable from Enterprise Revenues:</i>									
Plains Sewer Construction	2.33%	500,000	2014	2024	\$55,377	\$0	\$55,377	\$0	\$0
<i>Revenue Anticipation Bonds Payable from Enterprise Revenues:</i>									
US 50 Corridor WW Improvement	1.25%	17,518,000	2020	2060	17,155,100	0	367,600	16,787,500	372,000
<i>OWDA Loans Payable from Enterprise Revenues:</i>									
US 50 Sanitary Sewer Improvements	0.00%	2,385,411	2024	2069	0	2,385,412	794,753	1,590,659	0
New Marshfield Sewer Construction	0.00%	81,201	2024	2024	0	81,201	81,201	0	0
Dresher Sewer	5.15%	141,078	2002	2033	69,542	0	6,251	63,291	6,577
		<u>\$2,607,690</u>			<u>69,542</u>	<u>2,466,613</u>	<u>882,205</u>	<u>1,653,950</u>	<u>6,577</u>
<i>Net Pension Liability:</i>									
OPERS					735,948	0	120,981	614,967	0
<i>Net OPEB Liability:</i>									
OPERS					15,176	0	15,176	0	0
<i>Other Long-term Obligations:</i>									
Compensated Absences					88,504	0	65,987	22,517	9,677
Asset Retirement Obligation					1,883,000	0	0	1,883,000	0
<i>Total Business-Type Activities Long-Term Obligations</i>					<u>\$20,002,647</u>	<u>\$2,466,613</u>	<u>\$1,507,326</u>	<u>\$20,961,934</u>	<u>\$388,254</u>

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
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**NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS – Continued**

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2024 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
2025	\$1,381,061	\$916,279	\$67,000	\$1,415	\$35,198	\$0
2026	1,428,569	868,225	0	0	41,877	0
2027	1,478,365	818,412	0	0	41,878	0
2028	1,528,104	766,842	0	0	41,878	0
2029	1,564,184	713,667	0	0	33,908	0
2030-2034	5,602,100	2,783,023	0	0	129,688	0
2035-2039	1,845,000	2,001,000	0	0	69,569	0
2040-2044	2,345,000	1,505,800	0	0	62,889	0
2045-2049	2,880,000	968,150	0	0	62,891	0
2050-2053	2,780,000	301,750	0	0	0	0
	<u>\$22,832,383</u>	<u>\$11,643,148</u>	<u>\$67,000</u>	<u>\$1,415</u>	<u>\$519,776</u>	<u>\$0</u>

For the Year Ended December 31	Revenue Anticipation Bonds Payable from Enterprise Revenue		OWDA Loans Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest
2025	\$372,000	\$209,844	\$6,577	\$2,467
2026	376,800	205,193	6,920	2,200
2027	381,400	200,483	7,281	1,920
2028	386,200	195,715	7,661	1,625
2029	391,000	190,888	8,060	1,314
2030-2034	2,029,900	879,881	26,792	1,915
2035-2039	2,159,900	749,803	0	0
2040-2044	2,298,400	611,390	0	0
2045-2049	2,445,500	464,108	0	0
2050-2054	2,602,400	307,389	0	0
2055-2059	2,769,200	140,624	0	0
2060	574,800	7,184	0	0
	<u>\$16,787,500</u>	<u>\$4,162,502</u>	<u>\$63,291</u>	<u>\$11,441</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, 2024*

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

*Financed Purchases:* 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 financed purchases.

The County's future minimum payments under financed purchases, which have been capitalized as of December 31, 2024, are as follows:

For the Year Ended	
December 31	Payments
2025	\$363,272
2026	341,672
2027	341,672
2028-2032	1,708,363
Total Minimum Lease Payments	2,754,979
Less: Amount Representing Interest	(\$414,084)
Present Value of Minimum Lease Payments	<u>\$2,340,895</u>

*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 \$669,495 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, 2024, were an overall legal debt margin of \$29,867,406 and an unvoted legal debt margin of \$11,221,406.

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

As of December 31, 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.

***Athens County, Ohio***  
***Notes To the Basic Financial Statements***  
***For the Year Ended December 31, 2024***

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**NOTE 10 – SHORT-TERM DEBT**

A summary of the note transactions for the year ended December 31, 2024, follows:

	Outstanding December 31, 2023	Issued	Retired	Outstanding December 31, 2024
EMS Note	\$0	\$500,000	\$500,000	\$0

The note is a tax anticipation note, backed by the full faith and credit of Athens County, and mature within one year. The note liability was repaid during 2024.

**NOTE 11 - 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.

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

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

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

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

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):

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

**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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

<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b><u>Age and Service Requirements:</u></b> Age 52 with 15 years of service credit	<b><u>Age and Service Requirements:</u></b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b><u>Age and Service Requirements:</u></b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b><u>Formula:</u></b>  2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b><u>Formula:</u></b>  2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b><u>Formula:</u></b>  2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 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:

	2024		2023	
	State and Local	Law Enforcement	State and Local	Law Enforcement
<b>Statutory Maximum Contribution Rates</b>				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**%	10.0%	**%
<b>Actual Contribution Rates</b>				
Employer:				
Pension	14.0%	18.1%	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%	0.0%
Total Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	10.0%	10.0%	10.0%

\*\* 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 \$2,751,507 for year 2024. Of this amount, \$141,010 is reported as an intergovernmental payable.

*Athens County, Ohio*  
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**NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS – Continued**

**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, 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:

	<u>OPERS</u>
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.189432%
Prior Measurement Date	<u>0.184545%</u>
Change in Proportionate Share	<u>0.004887%</u>
 Proportionate Share of the Net Pension Liability	 \$49,594,075
Pension Expense	\$4,067,628

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Differences between Expected and Actual Experience	\$810,572
Net Difference between Projected and Actual Investment Earnings	\$10,010,201
Changes in Proportion and Differences between County's	
Contributions and Proportionate Share of Contributions	641,921
County's Contributions Subsequent to the Measurement Date	<u>2,751,507</u>
<b>Total Deferred Outflows of Resources</b>	<u>\$14,214,201</u>
 <b>Deferred Inflows of Resources</b>	
Changes in Proportion and Differences between County's	
Contributions and Proportionate Share of Contributions	<u>165,995</u>
<b>Total Deferred Inflows of Resources</b>	<u>\$165,995</u>

\$2,751,507 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Fiscal Year Ending June 30:	
2025	\$2,793,285
2026	3,540,884
2027	6,387,946
2028	<u>(1,425,416)</u>
	<u>\$11,296,699</u>

*Athens County, Ohio*  
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**NOTE 11 - 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, 2023, 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, 2023.

	<u>December 31, 2023</u>
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	2.3 percent, simple through 2024, 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 2023, 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 gain of 11.2 percent for 2023.



**Athens County, Ohio**  
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**NOTE 11 - 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, 2023, 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	24.00 %	2.85 %
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other Investments	5.00	3.46
Total	<u>100.00 %</u>	

**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.

**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	\$78,074,399	\$49,594,075	\$25,906,720

*Athens County, Ohio*  
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**NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS – Continued**

**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 Plan (CO). 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. The calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective August 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or five years of service credit and age 65. Effective June 1, 2025 – July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or five years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age or five years of service credit and age 65.

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.

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, 2024, 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 2024 contribution rates were equal to the statutory maximum rates.

*Athens County, Ohio*  
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**NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS – Continued**

The County's contractually required pension contributions to STRS were \$93,776 for 2024. 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, 2024, 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>STRS</u>
<i>Proportion of the Net Pension Liability:</i>	
Current Measurement Date	0.00492468%
Prior Measurement Date	<u>0.00491741%</u>
Change in Proportionate Share	<u>0.00000727%</u>
 Proportionate Share of the Net Pension Liability	 \$947,588
Pension Expense (Gain)	(\$33,093)

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

	<u>STRS</u>
<b>Deferred Outflows of Resources</b>	
Differences between Expected and Actual Experience	\$59,673
Changes of Assumptions	43,670
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	3,209
County Contributions Subsequent to the Measurement Date	<u>44,793</u>
<b>Total Deferred Outflows of Resources</b>	<u>\$151,345</u>
 <b>Deferred Inflows of Resources</b>	
Differences between Expected and Actual Experience	\$519
Net Difference between Projected and Actual Investment Earnings	81,473
Changes of Assumptions	32,871
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	<u>66,958</u>
<b>Total Deferred Inflows of Resources</b>	<u>\$181,821</u>

**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
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**NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS – Continued**

\$44,793 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, 2025. 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:	
2025	(\$94,047)
2026	74,390
2027	(36,637)
2028	(18,975)
	<u>(\$75,269)</u>

**Actuarial Assumptions - STRS**

The total pension liabilities in the June 30, 2024 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%

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, 2024 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:

**Athens County, Ohio**  
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**NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS – Continued**

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return**
Domestic Equity	26.00%	6.90%
International Equity	22.00%	7.70%
Alternatives	19.00%	9.10%
Fixed Income	22.00%	4.50%
Real Estate	10.00%	5.16%
Liquidity Reserves	1.00%	2.40%
Total	<u>100.00%</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 2.4 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, 2024. 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, 2024. 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, 2024.

**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	\$1,528,626	\$947,588	\$456,130

*Athens County, Ohio*  
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**NOTE 11 - DEFINED BENEFIT RETIREMENT PLANS – Continued**

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

The discount rate received 7.00% for June 30, 2024 valuation.

Retirement rates were extended to younger ages interested to ensure that the ranges in retirement eligibility impacted participants at such ages.

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

**NOTE 12 – 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.

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.

*Athens County, Ohio*  
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**NOTE 12 – DEFINED BENEFIT OPEB PLANS - Continued**

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 2024, 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 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2024 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 2024.

*Athens County, Ohio*  
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**NOTE 12 – DEFINED BENEFIT OPEB PLANS - Continued**

***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, 2022, rolled forward to the measurement date of December 31, 2023, 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:

	<u>OPERS</u>
<i>Proportion of the Net OPEB Liability:</i>	
Current Measurement Date	0.182724%
Prior Measurement Date	<u>0.178289%</u>
Change in Proportionate Share	<u><u>0.004435%</u></u>
Proportionate Share of the Net OPEB Liability/(Asset)	(\$1,649,129)
OPEB Expense (Gain)	(\$227,878)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Net Difference between Projected and Actual Investment Earnings	\$990,396
Changes of Assumptions	424,572
Changes in Proportion and Differences between Entity's	
Contributions and Proportionate Share of Contributions	<u>\$1,800</u>
<b>Total Deferred Outflows of Resources</b>	<u><u>\$1,416,768</u></u>
<b>Deferred Inflows of Resources</b>	
Differences between Expected and Actual Experience	\$234,719
Changes of Assumptions	708,909
Changes in Proportion and Differences between Entity's	
Contributions and Proportionate Share of Contributions	<u>30,395</u>
<b>Total Deferred Inflows of Resources</b>	<u><u>\$974,023</u></u>



**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
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**NOTE 12 – 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:	<u>OPERS</u>
2025	(\$60,513)
2026	66,740
2027	770,936
2028	<u>(334,418)</u>
	<u><u>\$442,745</u></u>

**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, 2022, rolled forward to the measurement date of December 31, 2023. 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	5.70 percent
Prior Measurement Date	5.22 percent
Investment Rate of Return	6.00 percent
<i>Municipal Bond Rate: Current Measure Date</i>	
Prior Measurement Date	4.05 percent
Health Care Cost Trend Rate	3.77 percent
	5.5 percent initial, 3.5% ultimate in 2034
Actuarial Cost Method	5.5 percent, initial
	3.50 percent, ultimate in 2038
	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.

*Athens County, Ohio*  
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**NOTE 12 – 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 2023, 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 gain of 14.0 percent for 2023.

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, 2023, 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	37.00 %	2.82 %
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other Investments	5.00	2.43
Total	<u>100.00 %</u>	

**Athens County, Ohio**  
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**NOTE 12 – DEFINED BENEFIT OPEB PLANS – Continued**

**Discount Rate**

A single discount rate of 5.70 percent was used to measure the OPEB liability on the measurement date of December 31, 2023, however, the single discount rate used at the beginning of the year was 5.22 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 5.70 percent and a municipal bond rate of 3.77 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 2070. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2070. 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/Asset to Changes in the Discount Rate***

The following table presents the County's proportionate share of the net OPEB liability/asset calculated using the single discount rate of 5.70 percent, as well as what the County's proportionate share of the net OPEB liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (4.70 percent) or one percentage-point higher (6.70 percent) than the current rate:

	1% Decrease	Current Discount	1% Increase
County's Proportionate Share of the Net OPEB Liability (Asset)	\$906,311	(\$1,649,129)	(\$3,765,942)

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

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability/asset. The following table presents the net OPEB liability/asset 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 (Asset)	(\$1,717,606)	(\$1,649,129)	(\$1,571,426)

*Athens County, Ohio*  
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**NOTE 12 – 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 2024 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](http://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, 2024, 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, 2024, 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:

	<u>STRS</u>
<i>Proportion of the Net OPEB Asset:</i>	
Current Measurement Date	0.00492468%
Prior Measurement Date	<u>0.00491741%</u>
Change in Proportionate Share	<u>0.00000727%</u>
 Proportionate Share of the Net OPEB Asset	 (\$93,412)
OPEB (Gain)	(\$18,236)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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**NOTE 12 – DEFINED BENEFIT OPEB PLANS - Continued**

	<u>STRS</u>
<b>Deferred Outflows of Resources</b>	
Differences between Expected and Actual Experience	\$4,062
Changes in Assumptions	11,496
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	<u>1,631</u>
<b>Total Deferred Outflows of Resources</b>	<u><u>\$17,189</u></u>
<b>Deferred Inflows of Resources</b>	
Differences between Expected and Actual Experience	\$10,070
Net Difference between Projected and Actual Investment Earnings	4,014
Changes in Assumptions	42,129
Changes in Proportion and Differences between Entity Contributions and Proportionate Share of Contributions	<u>143</u>
<b>Total Deferred Inflows of Resources</b>	<u><u>\$56,356</u></u>

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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>STRS</u>
Fiscal Year Ending June 30:	
2025	(\$14,067)
2026	(6,003)
2027	(7,792)
2028	(7,162)
2029	(5,867)
Thereafter	<u>1,724</u>
	<u><u>(\$39,167)</u></u>

***Athens County, Ohio***  
***Notes To the Basic Financial Statements***  
***For the Year Ended December 31, 2024***

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**NOTE 12 – 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, 2024, 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%	3.94%
Medicare	(112.22%)	3.94%
Prescription Drug		
Pre-Medicare	8.00%	3.94%
Medicare	(15.14%)	3.94%

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, 2024 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*  
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**NOTE 12 – 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:

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return**
Domestic Equity	26.00%	6.90%
International Equity	22.00%	7.70%
Alternatives	19.00%	9.10%
Fixed Income	22.00%	4.50%
Real Estate	10.00%	5.16%
Liquidity Reserves	1.00%	2.40%
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 2.4 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 OPEB asset was 7.00 percent as of June 30, 2024. 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, 2024.

**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, 2024, 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**  
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**For the Year Ended December 31, 2024**

**NOTE 12 – DEFINED BENEFIT OPEB PLANS - Continued**

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	(\$75,950)	(\$93,412)	(\$108,607)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	(\$109,634)	(\$93,412)	(\$73,903)

**Assumption Changes Since the Prior Measurement Date**

The discount rate remained unchanged at 7.00% for the June 30, 2024 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, 2025. The larger Medicare trends for years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2025.

**NOTE 13 - RECEIVABLES**

Receivables at December 31, 2024 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	\$207,376
Casino Tax Distribution	224,024
State Property Tax Reimbursements	163,760
Permissive Motor Vehicle Tax	6,166
Grants and Other	292,444
Total General Fund	<u>893,770</u>

*Job and Family Services Fund:*

State and Federal Funding	1,600,000
Total Job and Family Services Fund	<u>1,600,000</u>

*Road (MVGT) Fund*

Motor Vehicle License Tax	686,572
Permissive Motor Vehicle Tax	256,129
Gasoline Tax	1,894,791
Other	86,506
Total Road (MVGT) Fund	<u>2,923,998</u>

*Children Services Fund*

State Property Tax Reimbursements	148,286
State Grants	270,378
Other	2,358,217
Total Children Services Fund	<u>2,776,881</u>



**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**NOTE 13 – RECEIVABLES - Continued**

<u>Governmental Activities</u>	
<i>ACBDD (Beacon School Fund)</i>	
State Property Tax Reimbursements	384,810
Total ACBDD (Beacon School Fund)	<u>384,810</u>
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	81,214
Other	4,540
Total Ambulance Service Fund	<u>85,754</u>
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursement	46,242
State/Federal Funding	306,994
Other	989,130
Total Nonmajor Governmental Funds	<u>1,342,366</u>
<b>Total Intergovernmental Receivables</b>	<b><u><u>\$10,007,579</u></u></b>

**NOTE 14 - LOANS RECEIVABLE**

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2024, consisted of the following:

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

**NOTE 15 - LANDFILL CLOSURE**

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next six years is estimated to be \$669,495. 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, 2024**

**NOTE 16 - CAPITAL ASSETS**

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

<b>Governmental Activities</b>	
<i>General Government:</i>	
Legislative and Executive	\$309,659
Judicial	9,186
Public Safety	326,538
Public Works	3,127,314
Health	200,149
Human Services	592,278
Conservation and Recreation	42,670
	<hr/>
Total Governmental Activities Depreciation Expense	<u><u>\$4,607,794</u></u>

A summary of the changes in governmental capital assets during 2024 were as follows:

	<b>Balance January 1, 2024</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2024</b>
<b>Governmental Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$2,605,282	\$0	\$0	\$2,605,282
Historical Objects	92,050	0	0	92,050
Construction in Progress	<u>8,695,910</u>	<u>6,553,294</u>	<u>0</u>	<u>15,249,204</u>
Total Nondepreciable Capital Assets	<u>11,393,242</u>	<u>6,553,294</u>	<u>\$0</u>	<u>17,946,536</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	2,544,655	14,967	0	2,559,622
Buildings	26,963,292	0	0	26,963,292
Furniture and Equipment	19,423,263	1,202,071	(178,192)	20,447,142
Infrastructure	<u>100,989,709</u>	<u>3,397,613</u>	<u>0</u>	<u>104,387,322</u>
Total Depreciable Capital Assets	<u>149,920,919</u>	<u>4,614,651</u>	<u>(178,192)</u>	<u>154,357,378</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(1,150,448)	(96,998)	0	(1,247,446)
Buildings	(13,582,222)	(783,094)	0	(14,365,316)
Furniture and Equipment	(10,184,897)	(1,015,359)	9,195	(11,191,061)
Infrastructure	<u>(56,801,521)</u>	<u>(2,712,343)</u>	<u>0</u>	<u>(59,513,864)</u>
Total Accumulated Depreciation	<u>(81,719,088)</u>	<u>(4,607,794)</u>	<u>9,195</u>	<u>(86,317,687)</u>
Total Depreciable Capital Assets	<u>68,201,831</u>	<u>6,857</u>	<u>(168,997)</u>	<u>68,039,691</u>
<b>Governmental Activities Capital Assets, Net</b>	<u><u>\$79,595,073</u></u>	<u><u>\$6,560,151</u></u>	<u><u>(\$168,997)</u></u>	<u><u>\$85,986,227</u></u>

**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**NOTE 16 - 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, 2024	Additions	Deletions	Balance December 31, 2024
<b>Business-Type Activities:</b>				
<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	25,055,732	3,960,212	0	29,015,944
Total Nondepreciable Capital Assets	<u>41,087,283</u>	<u>3,960,212</u>	<u>0</u>	<u>45,047,495</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	82,155	(52,398)	769,615
Total Depreciable Capital Assets	<u>5,570,617</u>	<u>82,155</u>	<u>(52,398)</u>	<u>5,600,374</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(5,661)	(453)	0	(6,114)
Plant and Facilities (Water and Sewer Lines)	(2,429,004)	(63,659)	0	(2,492,663)
Buildings	(138,656)	(6,511)	0	(145,167)
Furniture and Equipment	(488,010)	(18,389)	51,290	(455,109)
Total Accumulated Depreciation	<u>(3,061,331)</u>	<u>(89,012)</u>	<u>51,290</u>	<u>(3,099,053)</u>
Total Depreciable Capital Assets, Net	<u>2,509,286</u>	<u>(6,857)</u>	<u>(1,108)</u>	<u>2,501,321</u>
Business-Type Activities Capital Assets, Net	<u><u>\$43,596,569</u></u>	<u><u>\$3,953,355</u></u>	<u><u>(1,108)</u></u>	<u><u>\$47,548,816</u></u>

***Athens County, Ohio***  
***Notes To the Basic Financial Statements***  
***For the Year Ended December 31, 2024***

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**NOTE 17 – 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 18 - 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 2024 tax levy was based follows:

	Assessed Values
Real Property	\$1,273,269,350
Public Utility - Real Property	804,750
Public Utility - Personal Property	<u>252,287,390</u>
Total	<u><u>\$1,526,361,490</u></u>

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**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
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**NOTE 18 - PROPERTY TAX REVENUE - Continued**

Under Ohio law, property cannot be taxed by all local taxing authorities in an amount exceeding 10 mills of assessed value without approval from voters. This is commonly referred to as the “Ten-Mill limitation”.

Currently, Athens County levies 2.30 mills of the unvoted (inside) millage for the General Fund, which is part of the constitutionally permitted 10 mills. In addition to this, an additional 22.85 mills have been approved by voters to support a range of essential country services and programs. These voted levies fund the following:

- Emergency Medical Services (EMS)
- Public Health Services
- 317 Board (Mental Health & Recovery)
- Children Services
- T.B. Hospital (Tuberculosis Control)
- Beacon School (Developmental Disabilities)
- Athens County Public Library
- Senior Citizens Services

The total effective millage for calendar year 2024 is therefore comprised of:

- 2.30 mills (inside, unvoted)
- 22.85 mills(outside, voted)
- Total 25.15 mills

A detailed summary of the voted millage allocations is provided in the following table.

Purpose	Voted Levy Date	Rate Levied for Current Year (c)			Final Collection Year
		Authorized Rate (a)	Residential/ Agricultural	Other	
317 BRD 2008	2017	1.00	0.641337	0.743651	2028
317 BRD 2012	2021	1.00	0.678931	0.823615	2032
Athens County Library	2019	1.20	0.933991	1.080026	2024
Developmental Disabilities 2001	2001	1.80	0.853252	1.103805	Cont.
Developmental Disabilities 2005	2005	2.85	1.628943	1.922069	Cont.
Developmental Disabilities 2010	2017	1.80	1.255406	1.468332	2026
Developmental Disabilities 2014	2014	1.50	1.046172	1.223610	Cont.
Children Services 2020	2019	2.50	1.946135	2.250055	2030
Children Services 2005	2015	3.00	1.714677	2.023230	2025
EMS 2012	2021	1.00	0.697448	0.815740	2027
EMS 2014	2018	0.50	0.348724	0.407870	2024
EMS 2015	2019	1.00	0.736795	0.851806	2025
EMS 2023	2023	1.50	1.256366	1.480821	2028
Health 2017	2016	0.30	0.221039	0.255542	2027
Health 2019	2018	0.30	0.233498	0.270007	2029
Health 2020	2019	0.40	0.311382	0.360009	2030
Senior Citizens 2002	2021	0.75	0.356104	0.459919	2027
Senior Citizens 2009	2019	0.25	0.174362	0.203935	2024
T B Hospital 1995	2019	0.20	0.071821	0.101240	2025
		<u>22.85</u>	<u>15.106383</u>	<u>17.845282</u>	

***Athens County, Ohio***  
***Notes To the Basic Financial Statements***  
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***NOTE 18 - PROPERTY TAX REVENUE – Continued***

- (a) Dollars per \$1,000 of assessed valuation
- (b) Ohio law provides a tax credit for voted levies to prevent inflationary increases in property taxes following a reappraisal. Reduction factors are applied to each voted levy so that it collects no more revenue than in the year it was approved, except for increases from new construction and adjustments for damage or destroyed property. These factors are calculated separately for residential/agricultural (R/A) property and for commercial, industrial, public utility, and mineral (Other) property.
- (c) Levies represent replacements of levies originally voted in prior years.

Real property taxes collected in calendar year 2024 were levied for tax year 2023, with a lien date of January 1, 2023. Assessed values are calculated by the County Auditor at 35% of the appraised market value, in accordance with standards set by the Tax Commissioner under Ohio Revised Code § 5715.01(B). A full reappraisal of real property is required every six years, with a triennial update in the third year. Athens County completed its most recent full reappraisal in 2020 (for tax year 2020) and a triennial update in 2023 (for tax year 2023). As a result of the 2023 update, residential and agricultural property values (Class I) increased by an average of 20%. Real property tax due dates for tax year 2023 were March 4, 2024 (first half) and August 12, 2024 (second half). Public utility real property is assessed at 35% of true value, while public utility tangible personal property is assessed at varying percentages by the Tax Commissioner, as set forth in Ohio Revised Code § 5727.111.

The County Treasurer collects property taxes on behalf of all taxing districts within Athens County. The County Auditor periodically remits each district's share of the taxes collected. These transactions are recorded in various Custodial Funds of the County, classified as Due to Other Funds – Taxes.

Accrued property taxes receivable at December 31, 2024, represent both current taxes levied for tax year 2023 (with a lien date of January 1, 2023) and delinquent taxes still outstanding. While total property tax collections for the following fiscal year are measurable, the amounts expected to be received within the "available" period (typically 60 days after year-end) cannot be reasonably estimated as of December 31.

As a result, only those delinquent tax collections received within the first 60 days of 2025 are recognized as 2024 revenue. The remaining property tax receivable is reported as a deferred inflow of resources in the fund financial statements, as it is intended to finance operations in subsequent periods.

***NOTE 19 - SALES TAX REVENUE***

On January 19, 1982, the Athens County Board of Commissioners adopted a resolution imposing a 0.5% permissive sales tax pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax became effective on February 1, 1982, and remains in effect until repealed. Revenues from this tax are allocated to the County's General Fund.

On September 27, 1988, the Board adopted a second resolution imposing an additional 0.5% sales tax, effective November 1, 1988, which also remains in effect until repealed. Revenues from this tax are also used for the General Fund.

On November 2, 1993, voters of Athens County approved a 0.25% sales and use tax to fund ongoing 9-1-1 emergency communication services. This levy became effective January 1, 1994, and remains in effect until repealed.

On November 3, 2020, voters approved an additional 0.25% sales and use tax for a five-year period, effective April 1, 2021, and expiring March 31, 2026, unless renewed. This levy was enacted to fund the construction and equipping of a new Athens County 9-1-1 and Emergency Management Agency (EMA) facility, along with broader infrastructure improvements supporting emergency services throughout the County.

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
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***NOTE 19 - SALES TAX REVENUE – Continued***

In calendar year 2024, these combined sales taxes generated \$12,879,965 in revenue, with \$8,569,184 allocated to the General Fund and \$4,310,781 designated for 9-1-1 services, the EMA facility, and community improvements.

Summary:

As of calendar year 2024, Athens County collects a total of 1.50% in permissive sales and use tax. Of this, 1.00% (from the 1982, 1988, and 1993 levies) supports the County's General Fund, and 0.50% (from the 1993 and 2020 levies) is dedicated to 9-1-1 operations and emergency infrastructure improvements, including the new 9-1-1/EMA facility.

***NOTE 20 - 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:

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***Athens County, Ohio***  
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**NOTE 20 - RISK MANAGEMENT – Continued**

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



*Athens County, Ohio*  
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**NOTE 20 - RISK MANAGEMENT – Continued**

<u>Coverage</u>	<u>Amount</u>
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
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*  
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**NOTE 20 - 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 2024, 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. A stop loss policy covers annual individual claims in excess of \$125,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims \$533,900 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 21 - 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 22 - ACCOUNTABILITY**

***Deficit Fund Balances***

<b>Fund</b>	<b>Fund Balance Deficit</b>
Ambulance Service	
<b><i>Nonmajor Capital Projects Fund:</i></b>	
Athens City-County Health Ren.	250,380
Child Support Enforcement Agency	48,424

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, 2024***

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***NOTE 23 - 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, 2024:

***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, 2024*

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**NOTE 23 - 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.

**CAPITAL ASSETS**

Capital assets of the Port Authority are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. All capital assets are depreciated, except for land and construction in progress. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

**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 \$300,486 in a checking account at Hocking Valley Bank and \$7,439 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, 2024 the Port Authority had no investments.

**b. Athens County Land Reutilization Corporation**

At December 31, 2024, \$250,000 of the Athens County Land Reutilization Corporation's bank balance of \$816,401 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

**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
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**NOTE 23 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

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.

The Corporation's financial institution is in the process of joining OPCS; however, at December 31, 2024, 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, 2024 was \$69,479 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:

	<b>Balance January 1, 2024</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2024</b>
<b>Athens Co. Port Authority:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$322,940	\$0	\$0	\$322,940
Construction in Progress	2,284,251	5,435,189	0	7,719,440
Total Nondepreciable Capital Assets	<u>2,607,191</u>	<u>5,435,189</u>	<u>0</u>	<u>8,042,380</u>
<i>Depreciable Capital Assets:</i>				
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>
<i>Accumulated Depreciation:</i>				
Buildings	(1,017,254)	(69,479)	0	(1,086,733)
Office Equipment	(211)	0	0	(211)
Total Accumulated Depreciation	<u>(1,017,465)</u>	<u>(69,479)</u>	<u>0</u>	<u>(1,086,944)</u>
Depreciable Capital Assets, Net	<u>1,213,883</u>	<u>(69,479)</u>	<u>0</u>	<u>1,144,404</u>
<b>Athens County Port Authority</b>				
<b>Capital Assets, Net</b>	<u>\$3,821,074</u>	<u>\$5,365,710</u>	<u>\$0</u>	<u>\$9,186,784</u>

**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**NOTE 23 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued**

	Balance at December 31, 2023	Additions	Deletions	Balance at December 31, 2024
<b>Governmental Activities:</b>				
<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	(1,418)	(219)	0	(1,637)
Vehicle	(1,300)	(520)	0	(1,820)
Total Accumulated Depreciation	(2,718)	(739)	0	(3,457)
Total Depreciable Capital Assets	2,063	(739)	0	1,324
Governmental Activities Capital Assets, Net	\$2,063	(\$739)	\$0	\$1,324

**6. LOANS RECEIVABLE**

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

Purpose	Balance January 1, 2024	Additions	Deletions	Balance December 31, 2024
<b>Athens Co. Port Authority:</b>				
<i>Loan Receivable</i>				
Global Cooling-HVAC Improvement	\$3,047	\$0	(\$3,047)	\$0
Global Cooling-Apron Improvement	4,384	0	(\$4,384)	0
Total Loans Receivable	\$7,431	\$0	(\$7,431)	\$0

The Port Authority paid off both loans during 2024.

*Athens County, Ohio*  
*Notes To the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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**NOTE 23 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

**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. 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. The fourth draw on the grant in the amount of \$519,664 was received on January 31, 2024. The fifth draw on the grant in the amount of \$483,844 was received on February 9, 2024. The sixth draw on the grant in the amount of \$124,733 was received May 3, 2024. Grant funds remaining to be drawn from the grant is \$578,400 as of December 31, 2024. All grant monies used for construction costs are included in the Construction in Progress account total of \$7,719,440 as of December 31, 2024.

The Port Authority was awarded a grant from the Ohio Department of Development Brownfield Remediation Program in the amount of \$1,000,000 for assessment or cleanup/demolition 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, 2024, the Port Authority has used \$266,262 of these grant funds to clean up the following projects:

Mt. Zion Baptist Church, Athens Ohio	\$243,678
Washington Road, Albany Ohio	8,253
Hollister School, Trimble Township	14,331
	<u>\$266,262</u>

Grant funds remaining to be drawn from the grant as of December 31, 2024 is \$733,738.

**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 2024 were \$309,000.

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

<u>Term</u>	<u>Monthly Amount</u>	<u>Year</u>	<u>Annual Amount</u>
01/01/25-03/21/25	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

***Athens County, Ohio***  
***Notes To the Basic Financial Statements***  
***For the Year Ended December 31, 2024***

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**NOTE 23 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued**

**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 (COSA) 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 2024, 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, 2024, the principal amount payable was \$0. The original amounts issued totaled \$6,400,000.

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, 2024, the principal amount payable was \$2,115,544, (there were withdraw requests of \$3,276,628 during 2024). 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, 2024, the principal amount payable was \$1,236,001, (there were withdraw requests of \$2,110,493 during 2024). The original amounts issued totaled \$4,700,000.

**11. LONG TERM LIABILITIES**

The Port Authority received a construction loan approval in 2024 in the amount of \$1,323,600 from Hocking Valley Bank. The loan was to assist in construction costs of the Bill Theisen Industrial Park. The interest rate is 9.51% with the first draw occurring September 8, 2024. Details are as follows:

	Draw	Balance
Credit Limit		\$1,323,600
2024 Draws	964,236	359,364



**Athens County, Ohio**  
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The Port Authority received loan proceeds in 2024 in the amount of \$221,000 from The Athens County Economic Development Council. The loan was to assist in construction costs of the Bill Theisen Industrial Park. The loan term is two and a half years at 0.0% interest with payments beginning July 1, 2024. Details of the loan are as follows:

	Principal	Balance
2024 Loan Proceeds		\$221,000
2024 Payments	44,200	176,800
2025 Payments	88,400	88,400
2026 Payments	88,400	0

**NOTE 24 - CONTRACT COMMITMENTS**

As of December 31, 2024, the County had contractual purchase commitments for 35 projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/24	Amounts Remaining On Contracts
Air Childcare Training	Job & Family Services	15,000	7,097	7,903
Athens Computers, Copiers and More	Job & Family Services	12,216	2,722	9,494
Athens County Children Serv. NET	Job & Family Services	53,200	16,690	36,510
Athens Farmers Market	Job & Family Services	15,000	7,500	7,500
Baum Law Offices	Job & Family Services	80,051	55,690	24,361
BSN Sports	Job & Family Services	75,000	59,271	15,729
Cale's Car Care, LLC	Job & Family Services	20,000	13,254	6,746
COAD RSVP	Job & Family Services	311,897	167,543	144,354
Fishel Downey Albrech & Riepenhoff, LLP	Job & Family Services	120,000	75,294	44,706
Green Cab	Job & Family Services	518,323	213,145	305,178
Green Cab Ambulette	Job & Family Services	245,054	68,932	176,122
HAPCAP - On Demand	Job & Family Services	105,118	102	105,016
HAPCAP - SEP	Job & Family Services	350,000	113,732	236,268
Hopewell Health	Job & Family Services	338,815	98,146	240,669
Integrated Services	Job & Family Services	20,000	-	20,000
Limbach Company, LLC	Job & Family Services	12,472	3,118	9,354
Juvenile Court	Job & Family Services	11,000	6,924	4,076
My Sisters Place	Job & Family Services	8,000	3,382	4,618
StarTec - Nelsonville	Job & Family Services	20,710	16,795	3,915
StarTec - Millfield	Job & Family Services	19,000	16,703	2,297
StarTec - Union St.	Job & Family Services	12,265	10,705	1,560
TMCR Broadcasting - WSEO	Job & Family Services	7,395	6,931	464
TMCR Broadcasting - WAIS	Job & Family Services	9,945	9,301	644
Tri-County Career Center	Job & Family Services	15,000	8,503	6,497
Athens County Clerk of Courts	Child Support Enforcement	180,057	141,902	38,155
Athens County Domestic-IV-D	Child Support Enforcement	277,538	243,101	34,437
Athens County Juvenile IV-D	Child Support Enforcement	128,787	94,812	33,975
Athens County Prosecutor IV-D	Child Support Enforcement	123,694	82,409	41,285
Athens County Sheriff IV-D	Child Support Enforcement	1,263,869	1,222,391	41,478
Athens County Sheriff Constable	Child Support Enforcement	166,342	45,248	121,094
Axon	Sheriff	201,502	10,000	191,502
Elford	Athens County 911	11,587,709	10,298,219	1,289,490
George J. Igel & Co., Inc.	Engineer	1,133,630	-	1,133,630
BDTADI, Inc.	Children Services	639,600	91,000	548,600
FreedonLinx-Fiber & WiFi	Children Services	56,999	56,099	900
		<u>\$ 18,155,188</u>	<u>\$ 13,266,661</u>	<u>\$ 4,888,527</u>

**Athens County, Ohio**  
**Notes To the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

**NOTE 25 - FUND BALANCES**

As of December 31, 2024 Fund Balances are composed of the following:

	General	Job and Family Services	Road (MVGIT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Childrens Services Building Projects	Other Governmental Funds	Total Governmental Funds
<b><u>Nonspendable:</u></b>										
Prepaid Items	\$415,269	\$26,015	\$10,965	\$53,278	\$54,108	\$49,102	\$0	\$0	\$115,330	\$724,067
Materials & Supplies Inventory	10,760	15,986	537,389	0	0	30,210	0	0	0	594,345
Unclaimed Monies	216,769	0	0	0	0	0	0	0	0	216,769
Total Nonspendable	642,798	42,001	548,354	53,278	54,108	79,312	0	0	115,330	1,535,181
<b><u>Restricted:</u></b>										
Job and Family Services	0	603,052	0	0	0	0	0	0	0	603,052
Children Services	0	0	0	3,121,491	0	0	0	0	0	3,121,491
ACBDD (Beacon School)	0	0	0	0	6,096,442	0	0	0	0	6,096,442
Road (MVGIT)	0	0	2,763,400	0	0	0	0	0	0	2,763,400
Ambulance Service	0	0	0	0	0	1,503,317	0	0	0	1,503,317
Legislative and Executive	0	0	0	0	0	0	0	0	1,851,314	1,851,314
Judicial	0	0	0	0	0	0	0	0	396,644	396,644
Public Safety	0	0	0	0	0	0	0	0	9,818,410	9,818,410
Public Works	0	0	0	0	0	0	0	0	54,544	54,544
Health	0	0	0	0	0	0	0	0	1,547,440	1,547,440
Human Services	0	0	0	0	0	0	0	0	1,046,404	1,046,404
Economic Development	0	0	0	0	0	0	0	0	375,410	375,410
Capital Projects	0	0	0	0	0	0	0	12,909,000	288,712	13,197,712
Debt Service	0	0	0	0	0	0	0	0	9,057	9,057
Total Restricted	0	603,052	2,763,400	3,121,491	6,096,442	1,503,317	0	12,909,000	15,387,935	42,384,637
<b><u>Committed:</u></b>										
ACBDD (Beacon School)	0	0	0	0	3,913,718	0	0	0	0	3,913,718
Legislative and Executive	0	0	0	0	0	0	0	0	43,208	43,208
Public Works	0	0	0	0	0	0	0	0	62,559	62,559
Capital Projects	0	0	0	0	0	0	0	0	670,076	670,076
Total Committed	0	0	0	0	3,913,718	0	0	0	775,843	4,689,561
<b><u>Assigned:</u></b>										
Future Appropriations	4,407,784	0	0	0	0	0	0	0	0	4,407,784
Capital Outlay	0	0	0	0	0	0	0	0	3,844,678	3,844,678
	4,407,784	0	0	0	0	0	0	0	3,844,678	8,252,462
<b>Unassigned</b>	<b>4,413,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(298,804)</b>	<b>4,115,119</b>
<b>Total Fund Balances (Deficits)</b>	<b>\$9,464,505</b>	<b>\$645,053</b>	<b>\$3,311,754</b>	<b>\$3,174,769</b>	<b>\$10,064,268</b>	<b>\$1,582,629</b>	<b>\$0</b>	<b>\$12,909,000</b>	<b>\$19,824,982</b>	<b>\$60,976,960</b>

*Athens County, Ohio*  
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**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.

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, 2024 as follows:

RXQ Compounding, LLC	\$14,816
Stewart MacDonald Manufacturing Company	20,072
Quick Loadz Container System, LLC	<u>5,484</u>
Total	<u><u>40,372</u></u>

# 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*

	2024	2023	2022	2021
<u><i>Pension</i></u>				
County's Proportion of the Net Pension Liability	0.189432%	0.184545%	0.187857%	0.182327%
County's Proportionate Share of the Net Pension Liability	\$49,594,075	\$54,514,673	\$16,344,320	\$26,998,660
County Covered Payroll	\$17,677,641	\$15,800,233	\$15,604,869	\$15,435,257
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	280.55%	345.02%	104.74%	174.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%
<u><i>OPEB (1)</i></u>				
County's Proportion of the Net OPEB Liability/Asset	0.182724%	0.178289%	0.181597%	0.176339%
County's Proportionate Share of the Net OPEB Asset	\$1,649,129	\$0	\$5,687,896	\$3,141,620
County's Proportionate Share of the Net OPEB Liability	\$0	\$1,196,146	\$0	\$0
County Covered Payroll	\$17,677,641	\$15,800,233	\$15,604,869	\$15,435,257
County's Proportionate Share of the Net OPEB Liability/Asset as a Percentage of its Covered-Employee Payroll	(9.33%)	7.57%	(36.45%)	(20.35%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	107.76%	94.79%	128.23%	115.57%

(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 11 and 12 in the notes to the basic financial statements.

2020	2019	2018	2017	2016	2015
0.178149%	0.184435%	0.182540%	0.179130%	0.172932%	0.170048%
\$35,212,360	\$50,513,008	\$28,636,987	\$40,677,376	\$29,954,002	\$20,509,689
\$19,497,830	\$22,447,496	\$24,046,568	\$24,328,907	\$21,734,734	\$24,230,551
180.60%	225.03%	119.09%	167.20%	137.82%	84.64%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%
0.172954%	0.179922%	0.178110%	0.17321279%	N/A	N/A
\$0	\$0	\$0	\$0	N/A	N/A
\$23,889,440	\$23,457,583	\$19,340,985	\$17,495,080	N/A	N/A
\$19,497,830	\$22,447,496	\$24,046,568	\$24,328,907	N/A	N/A
122.52%	104.50%	80.43%	71.91%	N/A	N/A
47.80%	46.33%	54.14%	54.04%	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*

	2024	2023	2022	2021
<u><i>Pension</i></u>				
County's Proportion of the Net Pension Liability	0.00492468%	0.00491741%	0.00520727%	0.00581837%
County's Proportionate Share of the Net Pension Liability	\$947,588	\$1,058,961	\$1,157,582	\$743,930
County Covered Payroll	\$663,036	\$670,600	\$698,136	\$713,600
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	142.92%	157.91%	165.81%	104.25%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.55%	80.00%	78.88%	87.80%
<u><i>OPEB</i></u>				
County's Proportion of the Net OPEB Liability/Asset	0.00492468%	0.00491741%	0.00520727%	0.00581837%
County's Proportionate Share of the Net OPEB Asset	\$93,412	\$95,637	\$134,834	\$122,675
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$0	\$0
County Covered Payroll	\$663,036	\$670,600	\$698,136	\$713,600
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered-Employee Payroll	(14.09%)	(14.26%)	(19.31%)	(17.19%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/Asset	158.01%	168.50%	230.73%	174.73%

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 11 and 12 in the notes to the basic financial statements.

2020	2019	2018	2017	2016	2015
0.00573216%	0.00561171%	0.00571780%	0.00542872%	0.00526602%	0.00522839%
\$1,386,979	\$1,240,996	\$1,257,216	\$1,289,604	\$1,762,696	\$1,444,974
\$671,779	\$646,436	\$642,257	\$596,357	\$502,107	\$495,246
206.46%	191.98%	195.75%	216.25%	351.06%	291.77%
75.50%	77.40%	77.30%	75.30%	66.80%	72.09%
0.00573216%	0.00561171%	0.00571780%	0.00542872%	N/A	N/A
\$100,743	\$92,943	\$91,879	\$0	N/A	N/A
\$0	\$0	\$0	\$211,809	N/A	N/A
\$671,779	\$646,436	\$642,257	\$596,357	N/A	N/A
(15.00%)	(14.38%)	(14.30%)	35.52%	N/A	N/A
182.13%	174.74%	176.00%	47.11%	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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u><i>OPERS - All Others</i></u>				
Contractually Required Contribution	\$2,232,948	\$2,078,935	\$2,147,687	\$1,884,927
Contributions in Relation to the Contractually Required Contribution	<u>(2,232,948)</u>	<u>(2,078,935)</u>	<u>(2,147,687)</u>	<u>(1,884,927)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$15,949,629	\$14,849,536	\$15,340,621	\$13,463,764
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<u><i>OPERS - Law Enforcement</i></u>				
Contractually Required Contribution	\$518,559	\$511,887	\$459,612	\$387,540
Contributions in Relation to the Contractually Required Contribution	<u>(518,559)</u>	<u>(511,887)</u>	<u>(459,612)</u>	<u>(387,540)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$2,864,967	\$2,828,105	\$2,539,293	\$2,141,105
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 11 and 12 in the notes to the basic financial statements.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$1,887,120	\$2,473,654	\$2,873,854	\$2,880,382	\$2,684,687	\$2,419,543
<u>(1,887,120)</u>	<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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$13,479,428	\$17,668,957	\$20,527,529	\$22,156,785	\$22,372,392	\$20,162,858
14.00%	14.00%	14.00%	13.00%	12.00%	12.00%
\$354,005	\$331,026	\$347,514	\$323,153	\$314,999	\$253,072
<u>(354,005)</u>	<u>(331,026)</u>	<u>(347,514)</u>	<u>(323,153)</u>	<u>(314,999)</u>	<u>(253,072)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,955,829	\$1,828,873	\$1,919,967	\$1,889,784	\$1,956,516	\$1,571,876
18.10%	18.10%	18.10%	17.10%	16.10%	16.10%

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

	2024	2023	2022	2021
<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	\$18,814,595	\$17,677,641	\$17,879,914	\$15,604,869
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 11 and 12 in the notes to the basic financial statements.

2020	2019	2018	2017	2016
\$0	\$0	\$0	\$221,568	\$447,448
0	0	0	(221,568)	(447,448)
\$0	\$0	\$0	\$0	\$0
\$15,435,257	\$19,497,830	\$22,447,496	\$22,156,785	\$22,372,392
0.00%	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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u><i>Pension</i></u>				
Contractually Required Contribution	\$93,776	\$92,825	\$93,884	\$97,739
Contributions in Relation to the Contractually Required Contribution	<u>(93,776)</u>	<u>(92,825)</u>	<u>(93,884)</u>	<u>(97,739)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$669,829	\$663,036	\$670,600	\$698,136
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<u><i>OPEB</i></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	\$669,829	\$663,036	\$670,600	\$698,136
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 11 and 12 in the notes to the basic financial statements.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$99,904	\$94,049	\$90,501	\$89,916	\$83,490	\$70,295
<u>(99,904)</u>	<u>(94,049)</u>	<u>(90,501)</u>	<u>(89,916)</u>	<u>(83,490)</u>	<u>(70,295)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$713,600	\$671,779	\$646,436	\$642,257	\$596,357	\$502,107
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%
\$0	\$0	\$0	\$0	\$0	N/A
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A
\$713,600	\$671,779	\$646,436	\$642,257	\$596,357	N/A
0.00%	0.00%	0.00%	0.00%	0.00%	N/A

**ATHENS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2024*

**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:

	2024	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	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	2.75to 10.75 percent including wage inflation	2.75to 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	2.3 percent, simple	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	see below
Investment Rate of Return	6.9 percent	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	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:

2024	2.3 percent, simple through 2024 then 2.05 percent, simple
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.

**ATHENS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2024*

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-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 Increase	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, 2023	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 2024			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



**ATHENS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2024*

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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.

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.

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**ATHENS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2024*

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**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 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2024	3.77 percent
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:	
2024	5.70 percent
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2024	5.5 percent, initial 3.5 percent, ultimate in 2038
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

**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.

**ATHENS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2024*

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**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 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

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### *Fund Descriptions – Nonmajor Governmental Funds*

#### *Nonmajor Special Revenue Funds*

##### *Dog and Kennel*

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

##### *County Donations*

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

##### *Senior Citizens Levy*

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

##### *Bikeway Maintenance*

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

##### *Insurance Reimbursement*

To account for monies received from Insurance Reimbursements.

##### *CD Revolving Loan*

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

##### *HSTS Grant*

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

##### *Litter Control*

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

##### *Health Ohio Grant*

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

##### *State License Spay & Neuter*

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

##### *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.

## ATHENS COUNTY, OHIO

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### Carbon Fee

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

### 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.

### Healthy Aging Grant

The Health Aging Grant supports services and infrastructure improvements for older adults in Athens County. Funds are used to enhance accessibility, safety, and wellness programming through eligible community partnerships.

### 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.

### 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.

### LETF Prosecutors Attorney

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

## ATHENS COUNTY, OHIO

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### 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 IIL 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.



## ATHENS COUNTY, OHIO

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### 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.

### 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.

## ATHENS COUNTY, OHIO

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### 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 2022

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

## ATHENS COUNTY, OHIO

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### Probate/Juvenile Computerization

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

### Probate/Juvenile Computer Legal Research

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

### 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.

## ATHENS COUNTY, OHIO

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### 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.

## ATHENS COUNTY, OHIO

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### 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.

### County Building Bonds

The County has issued general obligation bonds and bond anticipation notes (BANs) to finance construction and renovation projects including the JFS building, courthouse, EMS facility, County Title Office, Health Department property, and County Engineer projects. These obligations are repaid primarily through property tax revenues or other designated sources.

## ATHENS COUNTY, OHIO

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### 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.

### 9-1-1 Construction Bond Debt

This bond funded the construction of the county's 9-1-1 emergency communications center. It is repaid through designated tax revenues and supports countywide emergency response operations.

### 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 COUNTY, OHIO

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### 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.

### 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.

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**Athens County, Ohio**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$14,498,351	\$9,057	\$6,510,587	\$21,017,995
Cash and Cash Equivalents in Segregated Accounts	93,447	0	0	93,447
<i>Receivables:</i>				
Property Taxes	995,000	0	0	995,000
Sales Tax	1,173,485	0	0	1,173,485
Accounts	2,678	0	0	2,678
Loans, net	240,310	0	0	240,310
Interfund	40,000	0	0	40,000
Intergovernmental	1,342,366	0	0	1,342,366
Prepaid Items	82,229	0	33,101	115,330
<i>Total Assets</i>	<u>\$18,467,866</u>	<u>\$9,057</u>	<u>\$6,543,688</u>	<u>\$25,020,611</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$304,654	\$0	\$0	\$304,654
Contracts Payable	475,683	0	1,002,052	1,477,735
Accrued Wages and Benefits	156,628	0	0	156,628
Interfund Payable	80,655	0	956,625	1,037,280
Intergovernmental Payable	52,266	0	0	52,266
<i>Total Liabilities</i>	<u>1,069,886</u>	<u>0</u>	<u>1,958,677</u>	<u>3,028,563</u>
<b>Deferred Inflows of Resources</b>	<u>2,167,066</u>	<u>0</u>	<u>0</u>	<u>2,167,066</u>
<b>Fund Balances</b>				
Nonspendable	82,229	0	33,101	115,330
Restricted	15,090,166	9,057	288,712	15,387,935
Committed	105,767	0	670,076	775,843
Assigned	1,176	0	3,843,502	3,844,678
Unassigned (Deficit)	(48,424)	0	(250,380)	(298,804)
<i>Total Fund Balances (Deficits)</i>	<u>15,230,914</u>	<u>9,057</u>	<u>4,585,011</u>	<u>19,824,982</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$18,467,866</u>	<u>\$9,057</u>	<u>\$6,543,688</u>	<u>\$25,020,611</u>

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2024*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,038,702	\$0	\$0	\$1,038,702
Sales Taxes	4,310,781	0	0	4,310,781
Intergovernmental	8,977,699	0	553,200	9,530,899
Charges for Services	1,729,257	0	60,000	1,789,257
Licenses and Permits	186,381	0	0	186,381
Fines and Forfeitures	469,110	0	0	469,110
Interest	13,926	87	0	14,013
Other Revenues	496,219	0	196,859	693,078
<i>Total Revenues</i>	<u>17,222,075</u>	<u>87</u>	<u>810,059</u>	<u>18,032,221</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,576,119	198	0	1,576,317
Judicial	276,360	0	0	276,360
Public Safety	5,872,053	0	0	5,872,053
Public Works	1,609,261	0	41,606	1,650,867
Health	608,015	0	0	608,015
Human Services	6,104,796	0	0	6,104,796
Capital Outlay	0	0	6,951,237	6,951,237
<i>Debt Service:</i>				
Principal Retirement	0	1,162,878	0	1,162,878
Interest and Fiscal Charges	0	473,819	33,229	507,048
Bond Issuance Costs	0	66,971	0	66,971
<i>Total Expenditures</i>	<u>16,046,604</u>	<u>1,703,866</u>	<u>7,026,072</u>	<u>24,776,542</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,175,471</u>	<u>(1,703,779)</u>	<u>(6,216,013)</u>	<u>(6,744,321)</u>
<b>Other Financing Sources (Uses)</b>				
Premium on Debt Issued	0	66,971	0	66,971
Transfers In	629,751	1,636,895	3,744,534	6,011,180
Transfers Out	(3,162,816)	0	0	(3,162,816)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,533,065)</u>	<u>1,703,866</u>	<u>3,744,534</u>	<u>2,915,335</u>
<i>Net Change in Fund Balances</i>	<u>(1,357,594)</u>	<u>87</u>	<u>(2,471,479)</u>	<u>(3,828,986)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>16,588,508</u>	<u>8,970</u>	<u>7,056,490</u>	<u>23,653,968</u>
<i>Fund Balances at End of Year</i>	<u><u>\$15,230,914</u></u>	<u><u>\$9,057</u></u>	<u><u>\$4,585,011</u></u>	<u><u>\$19,824,982</u></u>

**Athens County, Ohio**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
<b>Assets</b>					
Cash and Cash Equivalents	\$118,988	\$108	\$362,035	\$4,116	\$39,092
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	41,129	0	0
Prepaid Items	784	0	0	0	0
<i>Total Assets</i>	<u>\$119,772</u>	<u>\$108</u>	<u>\$1,263,164</u>	<u>\$4,116</u>	<u>\$39,092</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$2,057	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	6,306	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	1,818	0	0	0	0
<i>Total Liabilities</i>	<u>10,181</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>901,129</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	784	0	0	0	0
Restricted	108,807	108	362,035	0	0
Committed	0	0	0	4,116	39,092
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>109,591</u>	<u>108</u>	<u>362,035</u>	<u>4,116</u>	<u>39,092</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$119,772</u>	<u>\$108</u>	<u>\$1,263,164</u>	<u>\$4,116</u>	<u>\$39,092</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
\$3,021	\$21,888	\$1,697	\$16,850	\$13,596	\$0	\$0	\$3,240
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
228,939	0	0	0	0	8,888	2,483	0
0	0	0	0	0	0	0	0
0	10,425	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$231,960</u>	<u>\$32,313</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>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	27,730	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	27,730	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
231,960	4,583	1,697	16,850	13,596	8,888	2,483	3,240
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>231,960</u>	<u>4,583</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>\$231,960</u>	<u>\$32,313</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>

**Athens County, Ohio**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024

	OneOhio Opioid Settlement	Healthy Aging Grant	Real Estate Assessment	GIS	Remote Ballot Marking Grant
<b>Assets</b>					
Cash and Cash Equivalents	\$591,757	\$0	\$1,385,677	\$66,263	\$7,559
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	0	0	24,114	2,780	0
<i>Total Assets</i>	<u>\$591,757</u>	<u>\$0</u>	<u>\$1,409,791</u>	<u>\$69,043</u>	<u>\$7,559</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	41,395	0	0
Accrued Wages and Benefits	0	0	12,932	2,875	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	4,242	829	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>58,569</u>	<u>3,704</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	24,114	2,780	0
Restricted	591,757	0	1,327,108	0	7,559
Committed	0	0	0	62,559	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>591,757</u>	<u>0</u>	<u>1,351,222</u>	<u>65,339</u>	<u>7,559</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$591,757</u>	<u>\$0</u>	<u>\$1,409,791</u>	<u>\$69,043</u>	<u>\$7,559</u>

Board of Elections Grant	DRETAC Prosecutor	Mandatory Drug Fine	Diversions Prosecuting Attorney	OCJS Prosecutor	LETF Prosecuting Attorney	ARRA VAWA Grant	Athens County Empowerment Program
\$0	\$57,889	\$4,255	\$149,922	\$15	\$73,997	\$2,865	\$30,511
0	0	17,499	3,256	0	70,944	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	126,821
0	327	0	1,553	0	0	0	0
<u>\$0</u>	<u>\$58,216</u>	<u>\$21,754</u>	<u>\$154,731</u>	<u>\$15</u>	<u>\$144,941</u>	<u>\$2,865</u>	<u>\$157,332</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	2,178	0	12,315	0	0	0	0
0	0	0	0	0	0	0	0
0	628	0	3,869	0	0	0	0
0	2,806	0	16,184	0	0	0	0
0	0	0	0	0	0	0	60,910
0	327	0	1,553	0	0	0	0
0	55,083	21,754	136,994	15	144,941	2,865	96,422
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	55,410	21,754	138,547	15	144,941	2,865	96,422
<u>\$0</u>	<u>\$58,216</u>	<u>\$21,754</u>	<u>\$154,731</u>	<u>\$15</u>	<u>\$144,941</u>	<u>\$2,865</u>	<u>\$157,332</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2024*

	JAG Grant	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant
<b>Assets</b>					
Cash and Cash Equivalents	\$7,518	\$11	\$38,359	\$5	\$1
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	29,418	0	95,968	0	0
Prepaid Items	0	0	220	0	0
<i>Total Assets</i>	<u>\$36,936</u>	<u>\$11</u>	<u>\$134,547</u>	<u>\$5</u>	<u>\$1</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	1,826	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	602	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>2,428</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	220	0	0
Restricted	36,836	11	131,899	5	1
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>36,836</u>	<u>11</u>	<u>132,119</u>	<u>5</u>	<u>1</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$36,936</u>	<u>\$11</u>	<u>\$134,547</u>	<u>\$5</u>	<u>\$1</u>

T-CAP Athens County	DRETAC Treasurer	Treasurer 's Prepayment Interest	Tax Lien Administration	BCI Fingerprint	Concealed Carry Weapons	Sheriff's Grant Projects	D.U.I. Enforcement & Education
\$115,419 0	\$59,883 0	\$40,008 0	\$77,503 0	\$33,880 0	\$5,490 0	\$529,262 0	\$2,806 0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
96,747	0	0	0	0	0	23,274	0
0	250	0	0	0	102	2,036	0
<u>\$212,166</u>	<u>\$60,133</u>	<u>\$40,008</u>	<u>\$77,503</u>	<u>\$33,880</u>	<u>\$5,592</u>	<u>\$554,572</u>	<u>\$2,806</u>
\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$267,820 0	\$0 0
1,388	2,106	0	0	0	465	19,305	0
0	0	0	0	0	0	0	0
356	607	0	0	0	153	6,892	0
1,744	2,713	0	0	0	618	294,017	0
48,374	0	0	0	0	0	0	0
0	250	0	0	0	102	2,036	0
162,048	57,170	40,008	77,503	33,880	4,872	258,519	2,806
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
162,048	57,420	40,008	77,503	33,880	4,974	260,555	2,806
<u>\$212,166</u>	<u>\$60,133</u>	<u>\$40,008</u>	<u>\$77,503</u>	<u>\$33,880</u>	<u>\$5,592</u>	<u>\$554,572</u>	<u>\$2,806</u>



**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2024*

	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant
<b>Assets</b>					
Cash and Cash Equivalents	\$8,320	\$1,176	\$215	\$17	\$67,962
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	3,780
Prepaid Items	0	0	0	0	77
<i>Total Assets</i>	<u>\$8,320</u>	<u>\$1,176</u>	<u>\$215</u>	<u>\$17</u>	<u>\$71,819</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	77
Restricted	8,320	0	215	17	71,742
Committed	0	0	0	0	0
Assigned	0	1,176	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>8,320</u>	<u>1,176</u>	<u>215</u>	<u>17</u>	<u>71,819</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$8,320</u>	<u>\$1,176</u>	<u>\$215</u>	<u>\$17</u>	<u>\$71,819</u>

Drug Prevention Grant	OCIS DVDA Sheriff	Environmental Deputy	Arson Registry	Seniors & Law Enforcement	Interdiction Unit	OPTT Grant	Common Pleas Computer Legal Research
\$164 0	\$31,458 0	\$20,568 0	\$375 0	\$390 0	\$1,724 0	\$49,161 0	\$29,086 0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	5,875	782	0	0	11,300	0	0
0	0	0	0	0	0	77	0
<u>\$164</u>	<u>\$37,333</u>	<u>\$21,350</u>	<u>\$375</u>	<u>\$390</u>	<u>\$13,024</u>	<u>\$49,238</u>	<u>\$29,086</u>
\$0 0 0 0 0	\$0 0 0 0 0	\$0 0 2,833 0 1,056	\$0 0 0 0 0	\$0 0 0 0 0	\$0 0 0 0 494	\$0 0 0 0 0	\$0 0 0 0 0
0	0	3,889	0	0	494	0	0
0	0	0	0	0	0	0	0
0 164 0 0 0	0 37,333 0 0 0	0 17,461 0 0 0	0 375 0 0 0	0 390 0 0 0	0 12,530 0 0 0	77 49,161 0 0 0	0 29,086 0 0 0
164	37,333	17,461	375	390	12,530	49,238	29,086
<u>\$164</u>	<u>\$37,333</u>	<u>\$21,350</u>	<u>\$375</u>	<u>\$390</u>	<u>\$13,024</u>	<u>\$49,238</u>	<u>\$29,086</u>

**Athens County, Ohio**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024

	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant	PSI Grant - Common Pleas Court
<b>Assets</b>					
Cash and Cash Equivalents	\$4,616	\$12,020	\$43,406	\$79,467	\$1,213
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	10,743
Prepaid Items	0	0	106	0	0
<i>Total Assets</i>	<u>\$4,616</u>	<u>\$12,020</u>	<u>\$43,512</u>	<u>\$79,467</u>	<u>\$11,956</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	856	0	0	0	379
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	247	0	0	0	132
<i>Total Liabilities</i>	<u>1,103</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>511</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	106	0	0
Restricted	3,513	12,020	43,406	79,467	11,445
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>3,513</u>	<u>12,020</u>	<u>43,512</u>	<u>79,467</u>	<u>11,445</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$4,616</u>	<u>\$12,020</u>	<u>\$43,512</u>	<u>\$79,467</u>	<u>\$11,956</u>

Veterans Court Special Project	Veterans Court Sp Docket	Technology Grant 2022	Indigent Guardianship	Marriage Licenses	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects
\$8,548	\$30,411	\$11,153	\$8,523	\$4,726	\$21,161	\$6,103	\$124,750
0	0	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
<u>\$8,548</u>	<u>\$30,411</u>	<u>\$11,153</u>	<u>\$8,523</u>	<u>\$6,474</u>	<u>\$21,161</u>	<u>\$6,103</u>	<u>\$124,750</u>
\$0	\$0	\$0	\$0	\$5,434	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	5,434	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
8,548	30,411	11,153	8,523	1,040	21,161	6,103	124,750
0	0	0	0	0	0	0	0
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>8,548</u>	<u>30,411</u>	<u>11,153</u>	<u>8,523</u>	<u>1,040</u>	<u>21,161</u>	<u>6,103</u>	<u>124,750</u>
<u>\$8,548</u>	<u>\$30,411</u>	<u>\$11,153</u>	<u>\$8,523</u>	<u>\$6,474</u>	<u>\$21,161</u>	<u>\$6,103</u>	<u>\$124,750</u>

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2024*

	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects
<b>Assets</b>					
Cash and Cash Equivalents	\$3,296	\$19,849	\$5,256	\$38,826	\$170,647
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	40,000
Intergovernmental	0	0	0	1,793	0
Prepaid Items	0	0	0	76	0
<i>Total Assets</i>	<u>\$3,296</u>	<u>\$19,849</u>	<u>\$5,256</u>	<u>\$40,695</u>	<u>\$210,647</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	76	0
Restricted	3,296	19,849	5,256	40,619	210,647
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>3,296</u>	<u>19,849</u>	<u>5,256</u>	<u>40,695</u>	<u>210,647</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$3,296</u>	<u>\$19,849</u>	<u>\$5,256</u>	<u>\$40,695</u>	<u>\$210,647</u>

Youth Services	Juvenile VOCA	Common Pleas Computerization	Law Library Resources	CDBG	FEMA Grant	HAPCAP Grants	Emergency Management Agency
\$279,264	\$38,394	\$31,884	\$19,395	\$131,180	\$29	\$159,936	\$23,858
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	2,678	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	11,729	0	2,516	38,777	0	183,133	17,845
0	611	0	177	0	0	0	406
<u>\$279,264</u>	<u>\$50,734</u>	<u>\$34,562</u>	<u>\$22,088</u>	<u>\$169,957</u>	<u>\$29</u>	<u>\$343,069</u>	<u>\$42,109</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,769
0	0	0	0	31,425	0	183,133	0
4,620	2,158	0	1,235	0	0	0	2,995
0	40,000	0	0	0	0	0	455
1,333	627	0	208	3,970	0	0	857
<u>5,953</u>	<u>42,785</u>	<u>0</u>	<u>1,443</u>	<u>35,395</u>	<u>0</u>	<u>183,133</u>	<u>6,076</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,845</u>
0	611	0	177	0	0	0	406
273,311	7,338	34,562	20,468	134,562	29	159,936	17,782
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>273,311</u>	<u>7,949</u>	<u>34,562</u>	<u>20,645</u>	<u>134,562</u>	<u>29</u>	<u>159,936</u>	<u>18,188</u>
<u>\$279,264</u>	<u>\$50,734</u>	<u>\$34,562</u>	<u>\$22,088</u>	<u>\$169,957</u>	<u>\$29</u>	<u>\$343,069</u>	<u>\$42,109</u>

**Athens County, Ohio**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024

	Local Emergency Planning	HMEP	ARPA First Responder Grant	Child Support Enforcement	WIA Grant
<b>Assets</b>					
Cash and Cash Equivalents	\$13,688	\$0	\$172,845	\$128,652	\$142,518
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	331,893	293,304
Prepaid Items	0	0	0	675	0
<i>Total Assets</i>	<u>\$13,688</u>	<u>\$0</u>	<u>\$172,845</u>	<u>\$461,220</u>	<u>\$435,822</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$459
Contracts Payable	0	0	0	182,285	0
Accrued Wages and Benefits	0	0	0	30,191	0
Interfund Payable	0	0	0	550	15,364
Intergovernmental Payable	0	0	0	8,702	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>221,728</u>	<u>15,823</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>287,241</u>	<u>279,392</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	675	0
Restricted	13,688	0	172,845	0	140,607
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	(48,424)	0
<i>Total Fund Balances (Deficits)</i>	<u>13,688</u>	<u>0</u>	<u>172,845</u>	<u>(47,749)</u>	<u>140,607</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$13,688</u>	<u>\$0</u>	<u>\$172,845</u>	<u>\$461,220</u>	<u>\$435,822</u>

CCMEP WIOA Youth	911 Emergency	911 Government Assistance	T.B. Hospital	Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
\$75,895	\$6,974,993	\$150,168	\$1,481,922	\$3,657	\$14,498,351
0	0	0	0	0	93,447
0	0	0	135,000	0	995,000
0	1,173,485	0	0	0	1,173,485
0	0	0	0	0	2,678
0	0	0	0	0	240,310
0	0	0	0	0	40,000
0	0	0	5,114	0	1,342,366
0	47,858	0	0	0	82,229
<u>\$75,895</u>	<u>\$8,196,336</u>	<u>\$150,168</u>	<u>\$1,622,036</u>	<u>\$3,657</u>	<u>\$18,467,866</u>
\$200	\$25,340	\$0	\$1,575	\$0	\$304,654
0	7,125	0	2,590	0	475,683
0	49,665	0	0	0	156,628
24,286	0	0	0	0	80,655
0	14,644	0	0	0	52,266
<u>24,486</u>	<u>96,774</u>	<u>0</u>	<u>4,165</u>	<u>0</u>	<u>1,069,886</u>
<u>0</u>	<u>431,961</u>	<u>0</u>	<u>140,114</u>	<u>0</u>	<u>2,167,066</u>
0	47,858	0	0	0	82,229
51,409	7,619,743	150,168	1,477,757	3,657	15,090,166
0	0	0	0	0	105,767
0	0	0	0	0	1,176
0	0	0	0	0	(48,424)
<u>51,409</u>	<u>7,667,601</u>	<u>150,168</u>	<u>1,477,757</u>	<u>3,657</u>	<u>15,230,914</u>
<u>\$75,895</u>	<u>\$8,196,336</u>	<u>\$150,168</u>	<u>\$1,622,036</u>	<u>\$3,657</u>	<u>\$18,467,866</u>



**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2024

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$897,821	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	75,256	0	0
Charges for Services	15,039	0	0	0	0
Licenses and Permits	181,672	0	0	0	0
Fines and Forfeitures	26,893	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	20,436	0	0	0	38,717
<i>Total Revenues</i>	<u>244,040</u>	<u>0</u>	<u>973,077</u>	<u>0</u>	<u>38,717</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	453	19,903
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	246,790	0	0	0	0
Human Services	0	0	1,018,227	0	0
<i>Total Expenditures</i>	<u>246,790</u>	<u>0</u>	<u>1,018,227</u>	<u>453</u>	<u>19,903</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,750)</u>	<u>0</u>	<u>(45,150)</u>	<u>(453)</u>	<u>18,814</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(2,750)</u>	<u>0</u>	<u>(45,150)</u>	<u>(453)</u>	<u>18,814</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>112,341</u>	<u>108</u>	<u>407,185</u>	<u>4,569</u>	<u>20,278</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$109,591</u>	<u>\$108</u>	<u>\$362,035</u>	<u>\$4,116</u>	<u>\$39,092</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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	221,426	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
69	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
69	221,426	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	251,369	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	251,369	0	0	0	0	0	0
69	(29,943)	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
69	(29,943)	0	0	0	0	0	0
231,891	34,526	1,697	16,850	13,596	8,888	2,483	3,240
\$231,960	\$4,583	\$1,697	\$16,850	\$13,596	\$8,888	\$2,483	\$3,240

**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2024

	OneOhio Opioid Settlement	Healthy Aging Grant	Real Estate Assessment	GIS	Remote Ballot Marking Grant
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	464,977	0	0	0
Charges for Services	0	0	1,016,686	143,116	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	371,718	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	240	25,056	0
<i>Total Revenues</i>	<u>371,718</u>	<u>464,977</u>	<u>1,016,926</u>	<u>168,172</u>	<u>0</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	1,321,608	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	134,610	0
Health	0	0	0	0	0
Human Services	0	464,977	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>464,977</u>	<u>1,321,608</u>	<u>134,610</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>371,718</u>	<u>0</u>	<u>(304,682)</u>	<u>33,562</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>371,718</u>	<u>0</u>	<u>(304,682)</u>	<u>33,562</u>	<u>0</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>220,039</u>	<u>0</u>	<u>1,655,904</u>	<u>31,777</u>	<u>7,559</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$591,757</u></u>	<u><u>\$0</u></u>	<u><u>\$1,351,222</u></u>	<u><u>\$65,339</u></u>	<u><u>\$7,559</u></u>

Board of Elections Grant	DRETAC Prosecutor	Mandatory Drug Fine	Diversions Prosecuting Attorney	OCJS Prosecutor	LETF Prosecuting Attorney	ARRA VAWA Grant	Athens County Empowerment Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
19,963	0	0	207,059	0	0	0	264,688
0	84,837	0	71,084	0	0	0	0
0	0	0	0	0	0	0	0
0	0	42,941	0	0	0	0	0
0	0	0	0	0	0	0	0
0	1,171	0	0	0	115,230	0	0
19,963	86,008	42,941	278,143	0	115,230	0	264,688
19,963	57,522	42,941	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	343,786	0	73,513	0	264,208
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
19,963	57,522	42,941	343,786	0	73,513	0	264,208
0	28,486	0	(65,643)	0	41,717	0	480
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	28,486	0	(65,643)	0	41,717	0	480
0	26,924	21,754	204,190	15	103,224	2,865	95,942
\$0	\$55,410	\$21,754	\$138,547	\$15	\$144,941	\$2,865	\$96,422

**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2024

	JAG Grant	JAG IIL Grant 2011	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	32,777	0	118,376	0	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	15,030	0	0
<i>Total Revenues</i>	<u>32,777</u>	<u>0</u>	<u>133,406</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	112,291	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>112,291</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>32,777</u>	<u>0</u>	<u>21,115</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>32,777</u>	<u>0</u>	<u>21,115</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>4,059</u>	<u>11</u>	<u>111,004</u>	<u>5</u>	<u>1</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$36,836</u></u>	<u><u>\$11</u></u>	<u><u>\$132,119</u></u>	<u><u>\$5</u></u>	<u><u>\$1</u></u>

T-CAP Athens County	DRETAC Treasurer	Treasurer 's Prepayment Interest	Tax Lien Administration	BCI Fingerprint	Carrying Concealed Weapon	Sheriff's Grant Projects	D.U.I. Enforcement & Education
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
193,494	0	0	0	0	0	801,378	0
0	84,837	0	27,550	20,997	12,293	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	13,857	0	0	0	0	0
150	1,532	0	0	0	1,000	0	0
193,644	86,369	13,857	27,550	20,997	13,293	801,378	0
0	92,977	0	7,961	0	0	0	0
0	0	0	0	0	0	0	0
330,858	0	0	0	21,801	16,629	1,350,284	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
330,858	92,977	0	7,961	21,801	16,629	1,350,284	0
(137,214)	(6,608)	13,857	19,589	(804)	(3,336)	(548,906)	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(137,214)	(6,608)	13,857	19,589	(804)	(3,336)	(548,906)	0
299,262	64,028	26,151	57,914	34,684	8,310	809,461	2,806
\$162,048	\$57,420	\$40,008	\$77,503	\$33,880	\$4,974	\$260,555	\$2,806

**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2024

	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	13,162
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	300	0	0	13,120
<i>Total Revenues</i>	<u>0</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>26,282</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	21,868
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>0</u>	<u>0</u>	<u>0</u>	<u>21,868</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>4,414</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	7,500
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>
<i>Net Change in Fund Balances</i>	0	300	0	0	11,914
<i>Fund Balances (Deficits) at Beginning of Year</i>	8,320	876	215	17	59,905
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$8,320</u>	<u>\$1,176</u>	<u>\$215</u>	<u>\$17</u>	<u>\$71,819</u>

Drug Prevention Grant	OCJS DVDA Sheriff	Environmental Deputy	Arson Registry	Seniors & Law Enforcement	Interdiction Unit	OPTT Grant	Common Pleas Computer Legal Research
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	30,456	1,768	0	0	21,354	13,500	0
0	0	0	0	0	0	0	4,897
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	28	0	0	0
0	30,456	1,768	0	28	21,354	13,500	4,897
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	40,000	113,695	0	0	19,165	5,838	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	40,000	113,695	0	0	19,165	5,838	0
0	(9,544)	(111,927)	0	28	2,189	7,662	4,897
0	7,614	123,000	0	0	5,564	0	0
0	0	0	0	0	0	0	0
0	7,614	123,000	0	0	5,564	0	0
0	(1,930)	11,073	0	28	7,753	7,662	4,897
164	39,263	6,388	375	362	4,777	41,576	24,189
\$164	\$37,333	\$17,461	\$375	\$390	\$12,530	\$49,238	\$29,086



**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2024

	Special Projects Common Pleas	Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant	PSI Grant - Common Pleas Court
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	42,329
Charges for Services	15,971	0	3,926	23,750	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	7,000	0	0	0	0
<i>Total Revenues</i>	<u>22,971</u>	<u>0</u>	<u>3,926</u>	<u>23,750</u>	<u>42,329</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	22,535	0	3,066	8,577	42,145
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>22,535</u>	<u>0</u>	<u>3,066</u>	<u>8,577</u>	<u>42,145</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>436</u>	<u>0</u>	<u>860</u>	<u>15,173</u>	<u>184</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>436</u>	<u>0</u>	<u>860</u>	<u>15,173</u>	<u>184</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>3,077</u>	<u>12,020</u>	<u>42,652</u>	<u>64,294</u>	<u>11,261</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$3,513</u></u>	<u><u>\$12,020</u></u>	<u><u>\$43,512</u></u>	<u><u>\$79,467</u></u>	<u><u>\$11,445</u></u>

Veterans Court Special Project	Veterans Court Sp Docket	Technology Grant 2022	Indigent Guardianship	Marriage Licenses	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	20,000	40,000	0	0	0	0	0
0	0	0	7,380	6,054	10,554	3,206	8,500
0	0	0	0	4,709	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,275	0	0	0	0	0	0	0
1,275	20,000	40,000	7,380	10,763	10,554	3,206	8,500
0	12,791	0	0	0	0	0	0
27	0	31,585	0	0	13,561	1,787	0
0	0	0	2,358	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	11,470	0	0	0
0	0	0	0	0	0	0	0
27	12,791	31,585	2,358	11,470	13,561	1,787	0
1,248	7,209	8,415	5,022	(707)	(3,007)	1,419	8,500
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,248	7,209	8,415	5,022	(707)	(3,007)	1,419	8,500
7,300	23,202	2,738	3,501	1,747	24,168	4,684	116,250
\$8,548	\$30,411	\$11,153	\$8,523	\$1,040	\$21,161	\$6,103	\$124,750

**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2024

	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention	Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	0	15,733	9,069
Charges for Services	0	0	147	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>147</u>	<u>15,733</u>	<u>9,069</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	28,167	4,965
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>0</u>	<u>0</u>	<u>0</u>	<u>28,167</u>	<u>4,965</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>147</u>	<u>(12,434)</u>	<u>4,104</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>0</u>	<u>0</u>	<u>147</u>	<u>(12,434)</u>	<u>4,104</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>3,296</u>	<u>19,849</u>	<u>5,109</u>	<u>53,129</u>	<u>206,543</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$3,296</u></u>	<u><u>\$19,849</u></u>	<u><u>\$5,256</u></u>	<u><u>\$40,695</u></u>	<u><u>\$210,647</u></u>

Youth Services	Juvenile VOCA	Common Pleas Computerization	Law Library Resources	CDBG	FEMA Grant	HAPCAP Grants	Emergency Management Agency
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
156,147	72,907	0	0	625,448	0	1,067,826	85,164
0	0	35,424	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	27,558	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	22,872	0	0	0	2
156,147	72,907	35,424	50,430	625,448	0	1,067,826	85,166
0	0	0	0	0	0	0	0
0	0	40,000	79,945	0	0	0	0
0	0	0	0	0	0	0	145,909
0	0	0	0	566,477	0	908,174	0
0	0	0	0	0	0	0	0
136,689	78,588	0	0	0	0	0	0
136,689	78,588	40,000	79,945	566,477	0	908,174	145,909
19,458	(5,681)	(4,576)	(29,515)	58,971	0	159,652	(60,743)
0	0	0	0	0	0	0	75,000
0	0	0	0	0	0	0	(3,520)
0	0	0	0	0	0	0	71,480
19,458	(5,681)	(4,576)	(29,515)	58,971	0	159,652	10,737
253,853	13,630	39,138	50,160	75,591	29	284	7,451
\$273,311	\$7,949	\$34,562	\$20,645	\$134,562	\$29	\$159,936	\$18,188

**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2024

	Local Emergency Planning	HMEP	ARPA First Responder Grant	Child Support Enforcement	WIA Grant
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	19,513	11,160	226,813	2,660,222	599,300
Charges for Services	0	0	0	133,009	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	0	0	0	0	0
<i>Total Revenues</i>	<u>19,513</u>	<u>11,160</u>	<u>226,813</u>	<u>2,793,231</u>	<u>599,300</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	22,134	11,160	80,960	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	3,193,977	524,774
<i>Total Expenditures</i>	<u>22,134</u>	<u>11,160</u>	<u>80,960</u>	<u>3,193,977</u>	<u>524,774</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,621)</u>	<u>0</u>	<u>145,853</u>	<u>(400,746)</u>	<u>74,526</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	229,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>229,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(2,621)</u>	<u>0</u>	<u>145,853</u>	<u>(171,746)</u>	<u>74,526</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>16,309</u>	<u>0</u>	<u>26,992</u>	<u>123,997</u>	<u>66,081</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$13,688</u>	<u>\$0</u>	<u>\$172,845</u>	<u>(\$47,749)</u>	<u>\$140,607</u>

CCMEP WIOA Youth	911 Emergency	911 Government Assistance	T.B. Hospital	Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$140,881	\$0	\$1,038,702
0	4,310,781	0	0	0	4,310,781
569,963	131,107	135,174	10,190	0	8,977,699
0	0	0	0	0	1,729,257
0	0	0	0	0	186,381
0	0	0	0	0	469,110
0	0	0	0	0	13,926
0	232,800	0	260	0	496,219
569,963	4,674,688	135,174	151,331	0	17,222,075
0	0	0	0	0	1,576,119
0	0	0	0	0	276,360
0	3,007,887	0	0	0	5,872,053
0	0	0	0	0	1,609,261
0	0	0	98,386	0	608,015
575,273	0	0	0	0	6,104,796
575,273	3,007,887	0	98,386	0	16,046,604
(5,310)	1,666,801	135,174	52,945	0	1,175,471
0	182,073	0	0	0	629,751
0	(2,980,743)	(178,553)	0	0	(3,162,816)
0	(2,798,670)	(178,553)	0	0	(2,533,065)
(5,310)	(1,131,869)	(43,379)	52,945	0	(1,357,594)
56,719	8,799,470	193,547	1,424,812	3,657	16,588,508
\$51,409	\$7,667,601	\$150,168	\$1,477,757	\$3,657	\$15,230,914

**Athens County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2024*

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	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	County Building Bonds
<b>Assets</b>					
Cash and Cash Equivalents	\$4,057	\$1,047	\$2,937	\$0	\$0
<i>Total Assets</i>	<u>\$4,057</u>	<u>\$1,047</u>	<u>\$2,937</u>	<u>\$0</u>	<u>\$0</u>
 <b>Liabilities and Fund Balances</b>					
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
 <b>Fund Balances</b>					
Restricted	<u>4,057</u>	<u>1,047</u>	<u>2,937</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>1,047</u>	<u>2,937</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,057</u>	<u>\$1,047</u>	<u>\$2,937</u>	<u>\$0</u>	<u>\$0</u>

EMA Truck Bond Retirement	JFS Building Bond	Engineer Equipment Bond Retirement	911 Construction Bond Debt	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$140	\$0	\$0	\$0	\$229	\$647	\$9,057
\$140	\$0	\$0	\$0	\$229	\$647	\$9,057
\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	0	0	0	229	647	9,057
140	0	0	0	229	647	9,057
\$140	\$0	\$0	\$0	\$229	\$647	\$9,057



**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2024

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations	County Building Bonds
<b>Revenues</b>					
Interest	\$0	\$0	\$67	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>67</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	198	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	64,000	0
Interest and Fiscal Charges	0	0	0	4,183	0
Bond Issuance Costs	0	0	0	0	66,971
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,381</u>	<u>66,971</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>67</u>	<u>(68,381)</u>	<u>(66,971)</u>
<b>Other Financing Sources</b>					
Premium on Debt Issuance	0	0	0	0	66,971
Transfers In	0	0	0	68,381	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,381</u>	<u>66,971</u>
<i>Net Change in Fund Balances</i>	<u>0</u>	<u>0</u>	<u>67</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>4,057</u>	<u>1,047</u>	<u>2,870</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$4,057</u></u>	<u><u>\$1,047</u></u>	<u><u>\$2,937</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

EMA Truck Bond Retirement	JFS Building Bond	Engineer Equipment Bond Retirement	911 Construction Bond Debt	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$0	\$0	\$0	\$0	\$5	\$15	\$87
0	0	0	0	5	15	87
0	0	0	0	0	0	198
0	147,708	255,170	696,000	0	0	1,162,878
0	21,932	33,099	414,605	0	0	473,819
0	0	0	0	0	0	66,971
0	169,640	288,269	1,110,605	0	0	1,703,866
0	(169,640)	(288,269)	(1,110,605)	5	15	(1,703,779)
0	0	0	0	0	0	66,971
0	169,640	288,269	1,110,605	0	0	1,636,895
0	169,640	288,269	1,110,605	0	0	1,703,866
0	0	0	0	5	15	87
140	0	0	0	224	632	8,970
\$140	\$0	\$0	\$0	\$229	\$647	\$9,057

**Athens County, Ohio**  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2024

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovation	Capital Projects	911 Bond Capital Projects	Beacon Capital Improvement
<b>Assets</b>						
Cash and Cash Equivalents	\$809	\$492	\$31,620	\$98,456	\$1,289,490	\$1,343,502
Prepaid Items	0	0	0	33,101	0	0
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$31,620</u>	<u>\$131,557</u>	<u>\$1,289,490</u>	<u>\$1,343,502</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Contracts Payable	\$0	\$0	\$0	\$0	\$1,002,052	\$0
Interfund Payable	0	0	282,000	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>282,000</u>	<u>0</u>	<u>1,002,052</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>						
Nonspendable	0	0	0	33,101	0	0
Restricted	0	0	0	0	287,438	0
Committed	809	492	0	98,456	0	0
Assigned	0	0	0	0	0	1,343,502
Unassigned (Deficit)	0	0	(250,380)	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>(250,380)</u>	<u>131,557</u>	<u>287,438</u>	<u>1,343,502</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$31,620</u>	<u>\$131,557</u>	<u>\$1,289,490</u>	<u>\$1,343,502</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
\$1,240,746	\$2,500,000	\$0	\$0	\$100	\$313	\$4,198	\$861	\$6,510,587
0	0	0	0	0	0	0	0	33,101
<u>\$1,240,746</u>	<u>\$2,500,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>	<u>\$313</u>	<u>\$4,198</u>	<u>\$861</u>	<u>\$6,543,688</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,002,052
674,625	0	0	0	0	0	0	0	956,625
<u>674,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,958,677</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	33,101
0	0	0	0	100	313	0	861	288,712
566,121	0	0	0	0	0	4,198	0	670,076
0	2,500,000	0	0	0	0	0	0	3,843,502
0	0	0	0	0	0	0	0	(250,380)
<u>566,121</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>313</u>	<u>4,198</u>	<u>861</u>	<u>4,585,011</u>
<u>\$1,240,746</u>	<u>\$2,500,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>	<u>\$313</u>	<u>\$4,198</u>	<u>\$861</u>	<u>\$6,543,688</u>

**Athens County, Ohio**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2024

	County Home Improvement	Dog Shelter Construction	Athens City- County Health Renovations	Capital Projects	911 Bond Capital Projects	Beacon Capital Improvements
<b>Revenues</b>						
Intergovernmental	\$0	\$0	\$53,200	\$0	\$500,000	\$0
Charges for Services	0	0	0	0	0	0
Other	0	0	0	196,859	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>53,200</u>	<u>196,859</u>	<u>500,000</u>	<u>0</u>
<b>Expenditures</b>						
<i>Current:</i>						
Public Works	0	0	0	0	0	0
Capital Outlay	0	0	0	136,105	6,553,294	78,117
<i>Debt Service:</i>						
Interest and Fiscal Charges	0	0	5,623	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>5,623</u>	<u>136,105</u>	<u>6,553,294</u>	<u>78,117</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>47,577</u>	<u>60,754</u>	<u>(6,053,294)</u>	<u>(78,117)</u>
<b>Other Financing Sources</b>						
Transfers In	0	0	0	0	2,229,387	1,000,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,229,387</u>	<u>1,000,000</u>
<i>Net Change in Fund Balances</i>	0	0	47,577	60,754	(3,823,907)	921,883
<i>Fund Balances (Deficits) at Beginning of Year</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>Fund Balances (Deficits) at End of Year</i>	<u>\$809</u>	<u>\$492</u>	<u>(\$250,380)</u>	<u>\$131,557</u>	<u>\$287,438</u>	<u>\$1,343,502</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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$553,200
60,000	0	0	0	0	0	0	0	60,000
0	0	0	0	0	0	0	0	196,859
60,000	0	0	0	0	0	0	0	810,059
9,519	0	0	32,087	0	0	0	0	41,606
0	0	167,653	0	0	0	0	16,068	6,951,237
27,606	0	0	0	0	0	0	0	33,229
37,125	0	167,653	32,087	0	0	0	16,068	7,026,072
22,875	0	(167,653)	(32,087)	0	0	0	(16,068)	(6,216,013)
348,006	0	167,141	0	0	0	0	0	3,744,534
348,006	0	167,141	0	0	0	0	0	3,744,534
370,881	0	(512)	(32,087)	0	0	0	(16,068)	(2,471,479)
195,240	2,500,000	512	32,087	100	313	4,198	16,929	7,056,490
\$566,121	\$2,500,000	\$0	\$0	\$100	\$313	\$4,198	\$861	\$4,585,011

**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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,165,600	\$3,165,600	\$3,227,072	\$61,472
Sales Tax	8,000,000	8,000,000	8,579,903	579,903
Other Local Taxes	30,000	30,000	34,968	4,968
Intergovernmental	2,305,580	2,305,580	2,534,393	228,813
Charges for Services	2,721,675	2,721,675	2,802,566	80,891
Licenses and Permit	3,300	3,300	3,511	211
Fines and Forfeitures	50,200	50,200	59,907	9,707
Interest	1,600,000	1,600,000	2,576,352	976,352
Other	1,314,500	1,315,565	1,126,652	(188,913)
<b>Total Revenues</b>	<b>19,190,855</b>	<b>19,191,920</b>	<b>20,945,324</b>	<b>1,753,404</b>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salaries and Wages	567,020	568,829	556,731	12,098
Fringe Benefits	234,740	234,981	199,194	35,787
Contractual Services	95,800	95,800	48,364	47,436
Supplies and Material	15,000	14,823	5,128	9,695
Other	225,488	228,543	100,177	128,366
<b>Total Board of County Commissioners</b>	<b>1,138,048</b>	<b>1,142,976</b>	<b>909,594</b>	<b>233,382</b>
County Auditor				
Salaries and Wages	476,323	477,228	477,017	211
Fringe Benefits	247,875	255,470	253,625	1,845
Contractual Services	50,000	43,000	43,000	0
Supplies and Material	20,000	19,277	14,405	4,872
Capital Outlay and Equipment	7,000	5,500	3,356	2,144
Other	35,500	37,288	33,613	3,675
<b>Total County Auditor</b>	<b>836,698</b>	<b>837,763</b>	<b>825,016</b>	<b>12,747</b>
Treasurer				
Salaries and Wages	250,137	242,743	231,329	11,414
Fringe Benefits	177,175	184,569	154,656	29,913
Contractual Services	21,000	18,400	13,912	4,488
Supplies and Material	4,500	4,500	1,824	2,676
Capital Outlay and Equipment	6,000	6,000	3,105	2,895
Other	37,400	40,000	30,050	9,950
<b>Total Treasurer</b>	<b>496,212</b>	<b>496,212</b>	<b>434,876</b>	<b>61,336</b>
Prosecuting Attorney				
Salaries and Wages	1,258,382	1,246,382	1,245,774	608
Fringe Benefits	644,248	644,248	627,891	16,357
Supplies and Material	14,000	14,000	7,940	6,060
Other	118,951	130,951	123,541	7,410
<b>Total Prosecuting Attorney</b>	<b>2,035,581</b>	<b>2,035,581</b>	<b>2,005,146</b>	<b>30,435</b>
Board of Revisions				
Supplies and Material	500	500	0	500
Other	10,000	10,000	3,421	6,579
<b>Total Board of Revisions</b>	<b>10,500</b>	<b>10,500</b>	<b>3,421</b>	<b>7,079</b>

(Continued)

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<i>Expenditures (continued)</i>				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Contractual Services	85,000	88,271	88,271	0
Total Bureau of Inspection	85,000	88,271	88,271	0
Settlement Fees				
Other	70,000	73,813	73,813	0
Total Settlement Fees	70,000	73,813	73,813	0
County Planning Commission				
Other	5,400	5,400	0	5,400
Total County Planning Commission	5,400	5,400	0	5,400
Board of Elections				
Salaries and Wages	475,000	532,274	532,273	1
Fringe Benefits	221,700	222,785	222,785	0
Contractual Services	151,000	105,040	105,040	0
Supplies and Material	15,000	9,137	9,137	0
Capital Outlay and Equipment	10,000	5,802	5,802	0
Other	127,600	125,373	125,373	0
Total Board of Elections	1,000,300	1,000,411	1,000,410	1
Recorder				
General Office				
Salaries and Wages	202,360	202,360	174,991	27,369
Fringe Benefits	166,917	166,917	99,627	67,290
Contractual Services	85,000	84,578	33,508	51,070
Supplies and Material	1,600	1,600	1,522	78
Other	6,092	6,509	4,369	2,140
Total General Office	461,969	461,964	314,017	147,947
Microfilm				
Salaries and Wages	43,451	43,451	43,403	48
Fringe Benefits	40,872	40,876	40,569	307
Contractual Services	3,500	3,500	0	3,500
Supplies and Material	1,000	1,000	0	1,000
Total Microfilm	88,823	88,827	83,972	4,855
Total Recorder	550,792	550,791	397,989	152,802

(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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Expenditures (continued)</b>				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	28,000	20,200	14,566	5,634
Supplies and Material	4,200	4,200	0	4,200
Capital Outlay and Equipment	15,000	15,000	0	15,000
Other	100	100	0	100
Total Records Center	47,300	39,500	14,566	24,934
County Commissioners - Other				
Contractual Services	238,000	238,000	218,647	19,353
Total County Commissioners - Other	238,000	238,000	218,647	19,353
Building and Grounds				
Salaries and Wages	310,000	310,000	267,292	42,708
Fringe Benefits	209,973	209,973	186,365	23,608
Contractual Services	507,882	540,685	535,937	4,748
Supplies and Material	90,000	73,117	62,799	10,318
Capital Outlay and Equipment	50,000	49,169	5,290	43,879
Other	47,500	45,420	16,237	29,183
Total Building and Grounds	1,215,355	1,228,364	1,073,920	154,444
Unanticipated Emergencies				
Other	161,255	647	0	647
Total Unanticipated Emergencies	161,255	647	0	647
Commissioners - Insurance				
Fringe Benefits	61,008	61,008	9,587	51,421
Other	7,000	7,000	100	6,900
Total - Commissioners - Insurance	68,008	68,008	9,687	58,321
Total General Government - Legislative and Executive	7,958,449	7,816,237	7,055,356	760,881
General Government - Judicial				
Common Pleas Court				
Salaries and Wages	471,077	471,077	427,291	43,786
Fringe Benefits	287,176	287,176	274,376	12,800
Contractual Services	161,200	305,914	287,859	18,055
Supplies and Material	8,000	8,000	2,527	5,473
Capital Outlay and Equipment	8,000	7,945	7,202	743
Other	19,900	19,955	16,482	3,473
Total Common Pleas Court	955,353	1,100,067	1,015,737	84,330
Juvenile Court				
Salaries and Wages	547,040	553,040	510,557	42,483
Fringe Benefits	415,423	395,423	352,384	43,039
Contractual Services	10,400	10,096	6,403	3,693
Supplies and Material	12,000	12,000	6,582	5,418
Other	164,700	142,700	109,974	32,726
Total Juvenile Court	1,149,563	1,113,259	985,900	127,359

(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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Expenditures (continued)</b>				
General Government - Judicial (continued)				
Probate Court				
Salaries and Wages	165,639	165,639	131,999	33,640
Fringe Benefits	123,800	113,800	88,775	25,025
Contractual Services	3,100	3,100	405	2,695
Supplies and Material	7,000	7,000	3,955	3,045
Other	35,500	35,500	24,972	10,528
Total Probate Court	335,039	325,039	250,106	74,933
Clerk of Courts				
Fringe Benefits	198,427	198,427	175,395	23,032
Contractual Services	20,279	20,279	19,195	1,084
Supplies and Material	412,581	412,581	401,123	11,458
Other	21,200	21,200	13,466	7,734
Total Clerk of Courts	652,487	652,487	609,179	43,308
Municipal Court				
Salaries and Wages	95,300	95,300	79,227	16,073
Fringe Benefits	14,724	14,724	12,241	2,483
Contractual Services	184,000	185,580	144,628	40,952
Total Municipal Court	294,024	295,604	236,096	59,508
County Commissioners - Other				
Contractual Services	490,000	727,954	721,822	6,132
Total County Commissioners - Other	490,000	727,954	721,822	6,132
Total General Government - Judicial	3,876,466	4,214,410	3,818,840	395,570
Public Safety				
Coroner				
Salaries and Wages	141,632	131,632	129,006	2,626
Fringe Benefits	53,887	54,387	54,341	46
Contractual Services	70,000	69,867	58,637	11,230
Supplies and Material	1,500	5,518	3,411	2,107
Other	1,000	6,615	2,732	3,883
Total Coroner	268,019	268,019	248,127	19,892

(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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Expenditures (continued)</b>				
Public Safety (continued)				
Sheriff				
Salaries and Wages	3,004,911	3,004,859	2,783,829	221,030
Fringe Benefits	1,663,174	1,663,226	1,439,907	223,319
Contractual Services	174,500	170,500	163,256	7,244
Supplies and Material	261,000	261,000	228,765	32,235
Capital Outlay and Equipment	71,500	71,500	68,833	2,667
Other	94,701	98,701	86,736	11,965
Total Sheriff	5,269,786	5,269,786	4,771,326	498,460
County Commissioners - Other				
Contractual Services	2,200,000	2,200,000	1,846,149	353,851
Capital Outlay and Equipment	331,185	45,930	29,171	16,759
Total County Commissioners - Other	2,531,185	2,245,930	1,875,320	370,610
Law Enforcement PERS				
Fringe Benefits	302,000	316,811	306,218	10,593
Total Law Enforcement PERS	302,000	316,811	306,218	10,593
Total Public Safety	8,370,990	8,100,546	7,200,991	899,555
Public Works				
County Planner				
Other	138,000	138,000	100,000	38,000
Total County Planner	138,000	138,000	100,000	38,000
Total Public Works	138,000	138,000	100,000	38,000
Health				
Vital Statistics				
Other	1,000	1,000	823	177
Total Vital Statistics	1,000	1,000	823	177
Agriculture				
Other	280,576	280,576	277,496	3,080
Total Agriculture	280,576	280,576	277,496	3,080
Other Health				
Salaries and Wages	199,952	195,427	195,394	33
Fringe Benefits	122,990	131,902	131,754	148
Supplies and Material	4,000	2,725	2,725	0
Capital Outlay and Equipment	53,000	3,853	3,853	0
Other	428,291	474,325	371,756	102,569
Total Other Health	808,233	808,232	705,482	102,750
Total Health	1,089,809	1,089,808	983,801	106,007

(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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b><i>Expenditures (continued)</i></b>				
Human Services				
Memorial Day Expense				
Supplies and Material	31,000	31,000	20,915	10,085
Total Memorial Day Expense	31,000	31,000	20,915	10,085
Total Human Services	31,000	31,000	20,915	10,085
Debt Service:				
Principal Retirement	238,739	242,339	242,249	90
Interest and Fiscal Charges	102,913	99,313	99,313	0
Total Debt Service	341,652	341,652	341,562	90
<i>Total Expenditures</i>	<u>21,806,366</u>	<u>21,731,653</u>	<u>19,521,465</u>	<u>2,210,188</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,615,511)</u>	<u>(2,539,733)</u>	<u>1,423,859</u>	<u>3,963,592</u>
<b>Other Financing Sources (Uses)</b>				
Advances - In	0	0	552,400	552,400
Advances Out	(10,000)	(10,000)	(10,000)	0
Transfers - Out	(1,020,104)	(1,095,882)	(1,204,000)	(108,118)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,030,104)</u>	<u>(1,105,882)</u>	<u>(661,600)</u>	<u>444,282</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(3,645,615)</u>	<u>(3,645,615)</u>	<u>762,259</u>	<u>4,407,874</u>
Fund Balances at Beginning of Year	3,645,615	3,645,615	3,645,615	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$4,407,874</u>	<u>\$4,407,874</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, 2024*

	Budgeted Amounts		Variance with Final Budget Positive (Negative)
	Original	Final	Actual
<b>Revenues</b>			
Intergovernmental	\$13,743,785	\$14,051,216	\$13,268,117
Other	310,000	310,000	293,290
<i>Total Revenue</i>	14,053,785	14,361,216	13,561,407
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Administration			
Salaries and Wages	4,898,000	5,248,000	4,504,615
Fringe Benefits	3,135,034	3,095,034	2,776,317
Contractual Services	875,000	514,337	496,065
Supplies and Material	125,000	185,000	128,218
Capital Outlay and Equipment	58,111	43,111	0
Other	1,755,000	2,078,094	1,772,531
Total Administration	10,846,145	11,163,576	9,677,746
Social Services			
Contractual Services	3,030,000	3,215,000	3,116,759
Other	8,000	13,000	0
Total Social Services	3,038,000	3,228,000	3,116,759
<i>Total Expenditures</i>	13,884,145	14,391,576	12,794,505
<i>Excess of Revenues Over (Under) Expenditures</i>	169,640	(30,360)	766,902
<b>Other Financing Uses</b>			
Transfers Out	(169,640)	(169,640)	(169,640)
<i>Total Other Financing Uses</i>	(169,640)	(169,640)	(169,640)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	0	(200,000)	597,262
Fund Balances (Deficit) at Beginning of Year	313,841	313,841	313,841
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances at End of Year	\$313,841	\$113,841	\$911,103

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Road (MVGT) Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$5,722,318	\$5,722,318	\$6,356,567	\$634,249
Fines and Forfeitures	38,430	38,430	36,946	(1,484)
Interest	17,252	17,252	45,930	28,678
Other	0	0	55,651	55,651
<i>Total Revenues</i>	<i>5,778,000</i>	<i>5,778,000</i>	<i>6,495,094</i>	<i>717,094</i>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
County Engineer				
Salaries and Wages	1,650,084	1,644,259	1,587,357	56,902
Fringe Benefits	1,052,999	1,060,824	1,028,103	32,721
Contractual Services	830,000	1,335,830	1,270,334	65,496
Supplies and Material	342,500	412,500	369,964	42,536
Capital Outlay and Equipment	15,500	160,300	156,722	3,578
Other	113,076	146,622	112,601	34,021
Total County Engineer	4,004,159	4,760,335	4,525,081	235,254
Road				
Contractual Services	17,500	20,500	19,177	1,323
Supplies and Material	927,336	997,836	990,483	7,353
Capital Outlay and Equipment	230,000	633,000	622,657	10,343
Other	230,000	234,000	188,303	45,697
Total Road	1,404,836	1,885,336	1,820,620	64,716
Debt Service:				
Principal Retirements	28,518	28,518	28,518	0
<i>Total Expenditures</i>	<i>5,437,513</i>	<i>6,674,189</i>	<i>6,374,219</i>	<i>299,970</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>340,487</i>	<i>(896,189)</i>	<i>120,875</i>	<i>1,017,064</i>
<b>Other Financing Sources (Uses)</b>				
Proceeds of OPWC Loans	0	133,600	133,600	0
Transfers Out	(340,566)	(340,611)	(340,605)	6
<i>Total Other Financing Sources (Uses)</i>	<i>(340,566)</i>	<i>(207,011)</i>	<i>(207,005)</i>	<i>6</i>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(79)</i>	<i>(1,103,200)</i>	<i>(86,130)</i>	<i>1,017,070</i>
Fund Balances at Beginning of Year	2,018,989	2,018,989	2,018,989	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$2,018,910</u>	<u>\$915,789</u>	<u>\$1,932,859</u>	<u>\$1,017,070</u>

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Children Services Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$5,255,000	\$5,255,000	\$5,981,884	\$726,884
Intergovernmental	9,055,246	9,055,246	7,705,075	(1,350,171)
Charges for Services	104,000	104,000	92,367	(11,633)
Other	130,000	130,000	139,911	9,911
<i>Total Revenues</i>	14,544,246	14,544,246	13,919,237	(625,009)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salaries and Wages	5,576,859	5,529,964	5,102,347	427,617
Fringe Benefits	3,437,151	3,364,255	2,357,277	1,006,978
Contractual Services	5,834,767	7,070,767	5,968,981	1,101,786
Supplies and Material	52,500	64,500	53,425	11,075
Capital Outlay and Equipment	2,640,000	1,298,950	811,655	487,295
Other	728,268	941,110	567,985	373,125
Total Human Services	18,269,545	18,269,546	14,861,670	3,407,876
Debt Service:				
Principal Retirements	570,000	570,000	570,000	0
Interest and Fiscal Charges	268,429	268,429	268,429	0
	838,429	838,429	838,429	0
<i>Total Expenditures</i>	19,107,974	19,107,975	15,700,099	3,407,876
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,563,728)	(4,563,729)	(1,780,862)	2,782,867
Fund Balances at Beginning of Year	5,498,975	5,498,975	5,498,975	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$935,247	\$935,246	\$3,718,113	\$2,782,867

**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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$7,759,568	\$7,759,568	\$7,874,992	\$115,424
Intergovernmental	3,129,897	3,129,897	4,147,154	1,017,257
Charges for Services	1,991	1,991	11,216	9,225
Other	8,756	8,756	26,646	17,890
<i>Total Revenues</i>	10,900,212	10,900,212	12,060,008	1,159,796
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salaries and Wages	4,100,725	4,100,725	3,991,394	109,331
Fringe Benefits	1,984,938	1,984,938	1,787,489	197,449
Contractual Services	1,310,489	1,439,589	1,410,048	29,541
Supplies and Material	154,325	154,325	117,834	36,491
Capital Outlay and Equipment	50,800	50,800	27,024	23,776
Other	7,368,627	7,453,177	3,556,851	3,896,326
<i>Total Expenditures</i>	14,969,904	15,183,554	10,890,640	4,292,914
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,069,692)	(4,283,342)	1,169,368	5,452,710
<b>Other Financing Uses</b>				
Transfers Out	0	(1,000,000)	(1,000,000)	0
<i>Total Other Financing Uses</i>	0	(1,000,000)	(1,000,000)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(4,069,692)	(5,283,342)	169,368	5,452,710
Fund Balances at Beginning of Year	6,192,410	6,192,410	6,192,410	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$2,122,718	\$909,068	\$6,361,778	\$5,452,710



**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, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$5,133,590	\$5,133,590	\$4,907,266	(\$226,324)
Intergovernmental	385,753	385,753	574,086	188,333
Charges for Services	1,928,168	1,928,168	2,306,294	378,126
Other	0	531,000	538,961	7,961
<i>Total Revenues</i>	<i>7,447,511</i>	<i>7,978,511</i>	<i>8,326,607</i>	<i>348,096</i>
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Salaries and Wages	3,410,888	3,412,812	3,209,726	203,086
Fringe Benefits	1,712,408	1,709,908	1,584,776	125,132
Contractual Services	364,500	365,803	324,291	41,512
Supplies and Material	268,000	275,197	252,671	22,526
Capital Outlay and Equipment	711,262	1,191,685	649,076	542,609
Other	234,000	283,153	250,609	32,544
Total Health	6,701,058	7,238,558	6,271,149	967,409
<i>Debt Service:</i>				
Interest and Fiscal Charges	28,109	52,609	44,666	7,943
Total Debt Service	28,109	52,609	44,666	7,943
<i>Total Expenditures</i>	<i>6,729,167</i>	<i>7,291,167</i>	<i>6,315,815</i>	<i>975,352</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>718,344</i>	<i>687,344</i>	<i>2,010,792</i>	<i>1,323,448</i>
<b>Other Financing Uses</b>				
Advances Out	(175,000)	(675,000)	(675,000)	0
<i>Total Other Financing Uses</i>	<i>(175,000)</i>	<i>(675,000)</i>	<i>(675,000)</i>	<i>0</i>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>543,344</i>	<i>12,344</i>	<i>1,335,792</i>	<i>1,323,448</i>
Fund Balances at Beginning of Year	505,656	505,656	505,656	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$1,049,000	\$518,000	\$1,841,448	\$1,323,448

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$153,266	\$0	(\$153,266)
Other	0	0	96,601	96,601
<i>Total Revenues</i>	0	153,266	96,601	(56,665)
<b>Expenditures</b>				
<i>Current:</i>				
General Government				
Contractual Services	4,000,000	4,000,000	1,797,025	2,202,975
Other	800,000	953,266	852,623	100,643
<i>Total Expenditures</i>	4,800,000	4,953,266	2,649,648	2,303,618
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,800,000)	(4,800,000)	(2,553,047)	2,246,953
Fund Balances (Deficit) at Beginning of Year	5,519,084	5,519,084	5,519,084	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$719,084	\$719,084	\$2,966,037	\$2,246,953

**Athens County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Children Services Building Projects Fund  
For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
Capital Outlay				
Capital Outlay and Equipment	0	13,000,000	91,000	12,909,000
Total Capital Outlay	0	13,000,000	91,000	12,909,000
Debt Service:				
Bond Issuance Costs	0	235,108	235,108	0
Total Debt Service	0	235,108	235,108	0
<i>Total Expenditures</i>	0	13,235,108	326,108	12,909,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(13,235,108)	(326,108)	12,909,000
<b>Other Financing Sources</b>				
General Obligation Bonds Issued	0	13,000,000	13,000,000	0
Premium on Debt Issued	0	235,108	235,108	0
<i>Total Other Financing Sources</i>	0	13,235,108	13,235,108	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	0	0	12,909,000	12,909,000
Fund Balances at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$0	\$0	\$12,909,000	\$12,909,000

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$16,000	\$16,000	\$15,039	(\$961)
Licenses and Permits	160,000	160,000	181,672	21,672
Fines and Forfeitures	25,000	25,000	26,893	1,893
Other	19,000	19,000	20,436	1,436
<i>Total Revenues</i>	220,000	220,000	244,040	24,040
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Salary and Wages	146,448	146,448	136,533	9,915
Fringe Benefits	65,977	65,977	53,150	12,827
Supplies and Materials	14,000	14,000	8,332	5,668
Capital Outlay and Equipment	428	428	408	20
Other	47,000	49,500	45,686	3,814
<i>Total Expenditures</i>	273,853	276,353	244,109	32,244
<i>Excess of Revenues Over (Under) Expenditures</i>	(53,853)	(56,353)	(69)	56,284
Fund Balances (Deficit) at Beginning of Year	119,057	119,057	119,057	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$65,204	\$62,704	\$118,988	\$56,284

**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, 2024*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Senior Citizens Levy Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$867,500	\$867,500	\$897,821	\$30,321
Intergovernmental	77,000	77,000	75,256	(1,744)
<i>Total Revenues</i>	944,500	944,500	973,077	28,577
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Senior Citizens				
Capital Outlay and Equipment	1,521	4,111	4,042	69
Other	726,500	733,910	717,988	15,922
Total Senior Citizens	728,021	738,021	722,030	15,991
Meals on Wheels				
Contractual Services	300,000	300,000	290,134	9,866
Other	6,300	6,300	6,063	237
Total Meals on Wheels	306,300	306,300	296,197	10,103
Total Expenditures	1,034,321	1,044,321	1,018,227	26,094
<i>Excess of Revenues Over (Under) Expenditures</i>	(89,821)	(99,821)	(45,150)	54,671
Fund Balances (Deficit) at Beginning of Year	407,185	407,185	407,185	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$317,364	\$307,364	\$362,035	\$54,671

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
General Government - Legislative and Executive				
Other	0	500	453	47
<i>Total Expenditures</i>	0	500	453	47
Excess of Revenues Over (Under) Expenditures	0	(500)	(453)	47
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>\$4,069</u>	<u>\$4,116</u>	<u>\$47</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$51,000	\$51,000	\$38,717	(\$12,283)
<i>Total Revenues</i>	51,000	51,000	38,717	(12,283)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	51,000	51,000	19,903	31,097
<i>Total Expenditures</i>	51,000	51,000	19,903	31,097
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	18,814	18,814
Fund Balances (Deficit) at Beginning of Year	20,278	20,278	20,278	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$20,278	\$20,278	\$39,092	\$18,814



**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$69	\$69
<i>Total Revenues</i>	0	0	69	69
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	69	69
Fund Balances (Deficit) at Beginning of Year	2,952	2,952	2,952	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,952</u>	<u>\$2,952</u>	<u>\$3,021</u>	<u>\$69</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$125,000	\$233,217	\$239,862	\$6,645
<i>Total Revenues</i>	125,000	233,217	239,862	6,645
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Contract Services	125,000	284,917	270,325	14,592
<i>Total Expenditures</i>	125,000	284,917	270,325	14,592
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(51,700)	(30,463)	21,237
Fund Balances (Deficit) at Beginning of Year	52,351	52,351	52,351	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$52,351	\$651	\$21,888	\$21,237

**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, 2024*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Health Ohio Grant Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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	<u>\$16,850</u>	<u>\$16,850</u>	<u>\$16,850</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*State License Spay and Neuter Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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	<u>\$13,596</u>	<u>\$13,596</u>	<u>\$13,596</u>	<u>\$0</u>

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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	<u>\$3,240</u>	<u>\$3,240</u>	<u>\$3,240</u>	<u>\$0</u>

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$371,718	\$371,718
<i>Total Revenues</i>	0	0	371,718	371,718
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	371,718	371,718
Fund Balances (Deficit) at Beginning of Year	220,039	220,039	220,039	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$220,039</u>	<u>\$220,039</u>	<u>\$591,757</u>	<u>\$371,718</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Healthy Aging Grant*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$464,977	\$464,977	\$0
<i>Total Revenues</i>	0	464,977	464,977	0
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	0	464,977	464,977	0
<i>Total Expenditures</i>	0	464,977	464,977	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0



**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$952,250	\$952,250	\$1,016,686	\$64,436
Other	0	0	240	240
<i>Total Revenues</i>	<u>952,250</u>	<u>952,250</u>	<u>1,016,926</u>	<u>64,676</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	320,000	295,000	267,885	27,115
Fringe Benefits	133,470	168,470	161,823	6,647
Contractual Services	360,000	625,000	621,528	3,472
Supplies and Materials	5,000	5,000	3,364	1,636
Capital Outlay and Equipment	21,500	18,600	8,118	10,482
Other	11,000	13,900	7,950	5,950
<i>Total Expenditures</i>	<u>850,970</u>	<u>1,125,970</u>	<u>1,070,668</u>	<u>55,302</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	101,280	(173,720)	(53,742)	119,978
Fund Balances (Deficit) at Beginning of Year	1,439,419	1,439,419	1,439,419	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>\$1,540,699</u>	<u>\$1,265,699</u>	<u>\$1,385,677</u>	<u>\$119,978</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$115,416	\$115,416	\$143,116	\$27,700
Other	0	49,668	25,056	(24,612)
<i>Total Revenues</i>	115,416	165,084	168,172	3,088
<b>Expenditures</b>				
Public Works				
Salary and Wages	88,580	88,580	83,258	5,322
Fringe Benefits	28,611	28,611	12,676	15,935
Contractual Services	18,000	67,668	34,137	33,531
Supplies and Materials	1,000	1,000	940	60
Capital Outlay and Equipment	200	200	169	31
Other	3,000	3,000	1,210	1,790
<i>Total Expenditures</i>	139,391	189,059	132,390	56,669
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,975)	(23,975)	35,782	59,757
Fund Balances (Deficit) at Beginning of Year	30,481	30,481	30,481	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$6,506	\$6,506	\$66,263	\$59,757

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,559</u>	<u>\$7,559</u>	<u>\$7,559</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$19,963	\$19,963	\$0
<i>Total Revenues</i>	0	19,963	19,963	0
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	0	4,739	4,739	0
Contractual Services	0	14,809	14,809	0
Other	0	415	415	0
<i>Total Expenditures</i>	0	19,963	19,963	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*DRETAC Prosecutor Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$69,500	\$69,500	\$84,837	\$15,337
Other	0	0	1,171	1,171
<i>Total Revenues</i>	69,500	69,500	86,008	16,508
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	64,252	64,252	49,869	14,383
Fringe Benefits	10,228	10,228	7,663	2,565
<i>Total Expenditures</i>	74,480	74,480	57,532	16,948
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,980)	(4,980)	28,476	33,456
Fund Balances (Deficit) at Beginning of Year	29,413	29,413	29,413	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$24,433	\$24,433	\$57,889	\$33,456

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,255	4,255	4,255	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,255</u>	<u>\$4,255</u>	<u>\$4,255</u>	<u>\$0</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$282,000	\$282,000	\$264,208	(\$17,792)
Charges for Services	65,000	65,000	88,464	23,464
<i>Total Revenues</i>	347,000	347,000	352,672	5,672
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	302,000	302,000	292,721	9,279
Fringe Benefits	56,341	56,341	49,061	7,280
Other	750	750	440	310
<i>Total Expenditures</i>	359,091	359,091	342,222	16,869
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,091)	(12,091)	10,450	22,541
Fund Balances (Deficit) at Beginning of Year	139,472	139,472	139,472	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$127,381	\$127,381	\$149,922	\$22,541

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$20,000	\$20,000	\$74,521	\$54,521
<i>Total Revenues</i>	20,000	20,000	74,521	54,521
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	20,000	30,000	23,155	6,845
<i>Total Expenditures</i>	20,000	30,000	23,155	6,845
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(10,000)	51,366	61,366
Fund Balances (Deficit) at Beginning of Year	22,631	22,631	22,631	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$22,631	\$12,631	\$73,997	\$61,366

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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	<u>\$2,865</u>	<u>\$2,865</u>	<u>\$2,865</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Athens County Empowerment Program Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$267,828	\$267,828	\$265,734	(\$2,094)
<i>Total Revenues</i>	267,828	267,828	265,734	(2,094)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	261,755	264,208	264,208	0
<i>Total Expenditures</i>	261,755	264,208	264,208	0
<i>Excess of Revenues Over (Under) Expenditures</i>	6,073	3,620	1,526	(2,094)
Fund Balances (Deficit) at Beginning of Year	28,985	28,985	28,985	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$35,058	\$32,605	\$30,511	(\$2,094)

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$15,000	\$15,000	\$7,495	(\$7,505)
<i>Total Revenues</i>	\$15,000	\$15,000	\$7,495	(\$7,505)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Contractual Services	15,000	15,000	0	15,000
<i>Total Expenditures</i>	15,000	15,000	0	15,000
Excess of Revenues Over (Under) Expenditures	0	0	7,495	7,495
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	\$23	\$23	\$7,518	\$7,495

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Total Expenditures</i>	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	<u>\$11</u>	<u>\$11</u>	<u>\$11</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Victim Assistance Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$114,449	\$114,449	\$115,839	\$1,390
Other	0	0	15,030	15,030
<i>Total Revenues</i>	114,449	114,449	130,869	16,420
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	123,320	124,636	124,636	0
Fringe Benefits	6,546	6,546	6,373	173
<i>Total Expenditures</i>	129,866	131,182	131,009	173
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,417)	(16,733)	(140)	16,593
<b>Other Financing Sources</b>				
Transfers In	15,030	15,030	0	(15,030)
<i>Total Other Financing Sources</i>	15,030	15,030	0	(15,030)
<i>Excess of Revenues and Other Financing Sources</i> <i>Over(Under) Expenditures and Other Uses</i>	(387)	(1,703)	(140)	1,563
Fund Balances (Deficit) at Beginning of Year	38,499	38,499	38,499	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$38,112	\$36,796	\$38,359	\$1,563

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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, 2024*

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



**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$193,492	\$193,492	\$193,494	\$2
Other	0	0	150	150
<i>Total Revenues</i>	193,492	193,492	193,644	152
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	26,780	31,651	31,648	3
Fringe Benefits	5,209	5,263	2,713	2,550
Contractual Services	196,274	299,109	283,254	15,855
Other	14,500	17,002	14,368	2,634
<i>Total Expenditures</i>	242,763	353,025	331,983	21,042
<i>Excess of Revenues Over (Under) Expenditures</i>	(49,271)	(159,533)	(138,339)	21,194
Fund Balances (Deficit) at Beginning of Year	253,758	253,758	253,758	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$204,487	\$94,225	\$115,419	\$21,194

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$73,000	\$73,000	\$84,837	\$11,837
Other	0	0	1,532	1,532
<i>Total Revenues</i>	<u>73,000</u>	<u>73,000</u>	<u>86,369</u>	<u>13,369</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	47,320	48,659	48,659	0
Fringe Benefits	41,765	40,524	40,163	361
Supplies and Materials	1,000	600	0	600
Other	11,500	11,802	3,573	8,229
<i>Total Expenditures</i>	<u>101,585</u>	<u>101,585</u>	<u>92,395</u>	<u>9,190</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,585)	(28,585)	(6,026)	22,559
Fund Balances (Deficit) at Beginning of Year	65,909	65,909	65,909	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$37,324</u>	<u>\$37,324</u>	<u>\$59,883</u>	<u>\$22,559</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$13,857	13,857
<i>Total Revenues</i>	0	0	13,857	13,857
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	13,857	13,857
Fund Balances (Deficit) at Beginning of Year	26,151	26,151	26,151	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$26,151</u>	<u>\$26,151</u>	<u>\$40,008</u>	<u>\$13,857</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$26,000	\$27,550	\$1,550
Other	0	9,000	0	(9,000)
<i>Total Revenues</i>	0	35,000	27,550	(7,450)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Contractual Services	0	77,000	5,346	71,654
Supplies and Materials	0	2,000	0	2,000
Other	0	13,000	2,615	10,385
<i>Total Expenditures</i>	0	92,000	7,961	84,039
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(57,000)	19,589	76,589
Fund Balances (Deficit) at Beginning of Year	57,914	57,914	57,914	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$57,914</u>	<u>\$914</u>	<u>\$77,503</u>	<u>\$76,589</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$20,000	\$20,000	\$20,997	\$997
<i>Total Revenues</i>	20,000	20,000	20,997	997
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	25,000	25,000	23,079	1,921
<i>Total Expenditures</i>	25,000	25,000	23,079	1,921
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	(5,000)	(2,082)	2,918
Fund Balances (Deficit) at Beginning of Year	35,962	35,962	35,962	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$30,962	\$30,962	\$33,880	\$2,918

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$20,000	\$20,000	\$12,293	(\$7,707)
Other	4,000	4,000	1,000	(3,000)
<i>Total Revenues</i>	<u>24,000</u>	<u>24,000</u>	<u>13,293</u>	<u>(10,707)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	20,000	20,000	9,198	10,802
Fringe Benefits	4,388	4,388	1,421	2,967
Contractual Services	6,200	6,200	4,814	1,386
Other	1,200	1,200	1,200	0
<i>Total Expenditures</i>	<u>31,788</u>	<u>31,788</u>	<u>16,633</u>	<u>15,155</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,788)	(7,788)	(3,340)	4,448
Fund Balances (Deficit) at Beginning of Year	8,830	8,830	8,830	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>\$1,042</u>	<u>\$1,042</u>	<u>\$5,490</u>	<u>\$4,448</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Sheriff's Grant Project Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$600,000	\$600,000	\$1,015,501	\$415,501
<i>Total Revenues</i>	<u>600,000</u>	<u>600,000</u>	<u>1,015,501</u>	<u>415,501</u>
<b>Expenditures</b>				
Public Safety				
Salary and Wages	350,000	400,822	400,822	0
Fringe Benefits	70,269	80,044	75,237	4,807
Supplies and Materials	15,000	14,178	5,000	9,178
Capital Outlay and Equipment	100,000	620,000	608,072	11,928
<i>Total Expenditures</i>	<u>535,269</u>	<u>1,115,044</u>	<u>1,089,131</u>	<u>25,913</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	64,731	(515,044)	(73,630)	441,414
Fund Balances (Deficit) at Beginning of Year	602,892	602,892	602,892	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>\$667,623</u>	<u>\$87,848</u>	<u>\$529,262</u>	<u>\$441,414</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$85	85
<i>Total Revenues</i>	0	0	85	85
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	85	85
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>\$2,806</u>	<u>\$85</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,320</u>	<u>\$8,320</u>	<u>\$8,320</u>	<u>\$0</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$10,500	\$10,500	\$300	(\$10,200)
<i>Total Revenues</i>	10,500	10,500	300	(10,200)
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	10,500	10,500	300	(10,200)
Fund Balances (Deficit) at Beginning of Year	876	876	876	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$11,376	\$11,376	\$1,176	(\$10,200)

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$11,201	\$11,201	\$12,182	\$981
Other	7,500	7,500	13,120	5,620
<i>Total Revenues</i>	<u>18,701</u>	<u>18,701</u>	<u>25,302</u>	<u>6,601</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	11,201	11,201	4,628	6,573
Fringe Benefits	15,065	21,565	17,253	4,312
<i>Total Expenditures</i>	<u>26,266</u>	<u>32,766</u>	<u>21,881</u>	<u>10,885</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,565)</u>	<u>(14,065)</u>	<u>3,421</u>	<u>17,486</u>
<b>Other Financing Sources</b>				
Transfers In	7,500	7,500	7,500	0
<i>Total Other Financing Sources</i>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(65)</u>	<u>(6,565)</u>	<u>10,921</u>	<u>17,486</u>
Fund Balances (Deficit) at Beginning of Year	57,041	57,041	57,041	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>\$56,976</u>	<u>\$50,476</u>	<u>\$67,962</u>	<u>\$17,486</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$164</u>	<u>\$164</u>	<u>\$164</u>	<u>\$0</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$30,456	\$30,456	\$33,394	\$2,938
<i>Total Revenues</i>	30,456	30,456	33,394	2,938
<b>Expenditures</b>				
<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)	(6,606)	2,938
<b>Other Financing Sources</b>				
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)	1,008	2,938
Fund Balances (Deficit) at Beginning of Year	30,450	30,450	30,450	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$28,520	\$28,520	\$31,458	\$2,938

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$10,000	\$10,000	\$986	(\$9,014)
<i>Total Revenues</i>	10,000	10,000	986	(9,014)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	67,000	67,000	62,402	4,598
Fringe Benefits	49,170	49,170	47,775	1,395
Supplies and Materials	1,000	1,000	891	109
Other	6,000	6,000	1,950	4,050
<i>Total Expenditures</i>	123,170	123,170	113,018	10,152
<i>Excess of Revenues Over (Under) Expenditures</i>	(113,170)	(113,170)	(112,032)	1,138
<b>Other Financing Sources</b>				
Transfers In	123,000	123,000	123,000	0
<i>Total Other Financing Sources</i>	123,000	123,000	123,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	9,830	9,830	10,968	1,138
Fund Balances (Deficit) at Beginning of Year	9,600	9,600	9,600	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$19,430	\$19,430	\$20,568	\$1,138



**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$375</u>	<u>\$375</u>	<u>\$375</u>	<u>\$0</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$50	\$50	\$28	(\$22)
<i>Total Revenues</i>	50	50	28	(22)
<b>Expenditures</b>				
<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)	28	78
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	\$312	\$312	\$390	\$78

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$17,000	\$17,000	\$10,054	(\$6,946)
<i>Total Revenues</i>	17,000	17,000	10,054	(6,946)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	2,500	11,663	11,663	0
Fringe Benefits	503	2,319	2,272	47
Capital Outlay and Equipment	5,000	5,000	4,736	264
<i>Total Expenditures</i>	8,003	18,982	18,671	311
<i>Excess of Revenues Over (Under) Expenditures</i>	8,997	(1,982)	(8,617)	(6,635)
<b>Other Financing Sources</b>				
Transfers In	0	0	5,564	5,564
<i>Total Other Financing Sources</i>	0	0	5,564	5,564
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	8,997	(1,982)	(3,053)	(1,071)
Fund Balances (Deficit) at Beginning of Year	4,777	4,777	4,777	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$13,774	\$2,795	\$1,724	(\$1,071)

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$25,000	\$25,000	\$13,500	(\$11,500)
<i>Total Revenues</i>	25,000	25,000	13,500	(11,500)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	17,000	17,000	655	16,345
Fringe Benefits	3,340	3,340	128	3,212
Supplies and Materials	500	500	0	500
Other	6,200	6,200	5,035	1,165
<i>Total Expenditures</i>	27,040	27,040	5,818	21,222
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,040)	(2,040)	7,682	9,722
Fund Balances (Deficit) at Beginning of Year	41,479	41,479	41,479	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$39,439	\$39,439	\$49,161	\$9,722

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$4,100	\$4,100	\$4,897	\$797
<i>Total Revenues</i>	4,100	4,100	4,897	797
<b>Expenditures</b>				
<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	4,897	4,897
Fund Balances (Deficit) at Beginning of Year	24,189	24,189	24,189	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$24,189	\$24,189	\$29,086	\$4,897

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$16,500	\$16,500	\$15,971	(\$529)
Other	7,300	7,300	7,000	(300)
<i>Total Revenues</i>	23,800	23,800	22,971	(829)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	19,777	19,777	19,379	398
Fringe Benefits	3,170	3,170	2,979	191
<i>Total Expenditures</i>	22,947	22,947	22,358	589
<i>Excess of Revenues Over (Under) Expenditures</i>	853	853	613	(240)
Fund Balances (Deficit) at Beginning of Year	4,003	4,003	4,003	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,856	\$4,856	\$4,616	(\$240)

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$4,000	\$4,000	\$0	(\$4,000)
<i>Total Revenues</i>	4,000	4,000	0	(4,000)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	0	4,000
<i>Total Expenditures</i>	4,000	4,000	0	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	12,020	12,020	12,020	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$12,020	\$12,020	\$12,020	\$0

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Special Projects - Mediation Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,000	\$5,000	\$3,926	(\$1,074)
<i>Total Revenues</i>	5,000	5,000	3,926	(1,074)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	5,000	5,000	3,060	1,940
<i>Total Expenditures</i>	5,000	5,000	3,060	1,940
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	866	866
Fund Balances (Deficit) at Beginning of Year	42,540	42,540	42,540	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$42,540	\$42,540	\$43,406	\$866



**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$15,000	\$15,000	\$23,750	\$8,750
<i>Total Revenues</i>	15,000	15,000	23,750	8,750
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	15,000	15,000	8,577	6,423
Total Judicial	15,000	15,000	8,577	6,423
<i>Total Expenditures</i>	15,000	15,000	8,577	6,423
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	15,173	15,173
Fund Balances (Deficit) at Beginning of Year	64,294	64,294	64,294	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$64,294	\$64,294	\$79,467	\$15,173

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$42,180	\$42,180	\$42,226	\$46
<i>Total Revenues</i>	42,180	42,180	42,226	46
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	8,832	8,848	8,848	0
Fringe Benefits	1,565	1,568	1,509	59
Contractual Services	31,595	31,595	31,595	0
Supplies and Materials	150	132	121	11
<i>Total Expenditures</i>	42,142	42,143	42,073	70
<i>Excess of Revenues Over (Under) Expenditures</i>	38	37	153	116
<b>Other Financing Sources (Uses)</b>				
Advances In	10,000	10,000	10,000	0
Advances Out	(10,000)	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	38	37	153	116
Fund Balances (Deficit) at Beginning of Year	1,060	1,060	1,060	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,098	\$1,097	\$1,213	\$116

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$250	\$400	\$1,275	\$875
<i>Total Revenues</i>	250	400	1,275	875
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	250	400	27	373
<i>Total Expenditures</i>	250	400	27	373
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	1,248	1,248
Fund Balances (Deficit) at Beginning of Year	7,300	7,300	7,300	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$7,300	\$7,300	\$8,548	\$1,248

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$20,000	\$40,000	\$20,000	(\$20,000)
<i>Total Revenues</i>	20,000	40,000	20,000	(20,000)
<b>Expenditures</b>				
<i>Current:</i>				
General Government-Legislative and Executive				
Other	43,202	63,202	12,791	50,411
<i>Total Expenditures</i>	43,202	63,202	12,791	50,411
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,202)	(23,202)	7,209	30,411
Fund Balances (Deficit) at Beginning of Year	23,202	23,202	23,202	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$30,411	\$30,411

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$10,000	\$40,000	\$40,000	\$0
<i>Total Revenues</i>	10,000	40,000	40,000	0
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	12,738	42,738	31,585	11,153
<i>Total Expenditures</i>	12,738	42,738	31,585	11,153
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,738)	(2,738)	8,415	11,153
Fund Balances (Deficit) at Beginning of Year	2,738	2,738	2,738	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$11,153	\$11,153

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$7,000	\$7,000	\$7,380	\$380
<i>Total Revenues</i>	7,000	7,000	7,380	380
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	1,000	1,000	900	100
Fringe Benefits	1,480	3,480	1,458	2,022
<i>Total Expenditures</i>	2,480	4,480	2,358	2,122
<i>Excess of Revenues Over (Under) Expenditures</i>	4,520	2,520	5,022	2,502
Fund Balances (Deficit) at Beginning of Year	3,501	3,501	3,501	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$8,021	\$6,021	\$8,523	\$2,502

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,150	\$5,150	\$6,054	\$904
Licenses and Permits	6,000	6,000	4,709	(1,291)
<i>Total Revenues</i>	11,150	11,150	10,763	(387)
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Other	11,150	11,150	10,390	760
<i>Total Expenditures</i>	11,150	11,150	10,390	760
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	373	373
Fund Balances (Deficit) at Beginning of Year	4,353	4,353	4,353	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,353</u>	<u>\$4,353</u>	<u>\$4,726</u>	<u>\$373</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$12,000	\$12,000	\$10,554	(\$1,446)
<i>Total Revenues</i>	12,000	12,000	10,554	(1,446)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	8,100	14,130	13,561	569
<i>Total Expenditures</i>	8,100	14,130	13,561	569
<i>Excess of Revenues Over (Under) Expenditures</i>	3,900	(2,130)	(3,007)	(877)
Fund Balances (Deficit) at Beginning of Year	24,168	24,168	24,168	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$28,068	\$22,038	\$21,161	(\$877)



**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$4,000	\$4,000	\$3,206	(\$794)
<i>Total Revenues</i>	4,000	4,000	3,206	(794)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	3,000	3,000	1,787	1,213
<i>Total Expenditures</i>	3,000	3,000	1,787	1,213
<i>Excess of Revenues Over (Under) Expenditures</i>	1,000	1,000	1,419	419
Fund Balances (Deficit) at Beginning of Year	4,684	4,684	4,684	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$5,684	\$5,684	\$6,103	\$419

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$9,000	\$9,000	\$8,500	(\$500)
<i>Total Revenues</i>	9,000	9,000	8,500	(500)
<b>Expenditures</b>				
<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)	8,500	29,500
Fund Balances (Deficit) at Beginning of Year	116,250	116,250	116,250	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$95,250	\$95,250	\$124,750	\$29,500

**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, 2024*

	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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, 2024*

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

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$147	\$147
<i>Total Revenues</i>	0	0	147	147
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	4,000	4,000	0	4,000
<i>Total Expenditures</i>	4,000	4,000	0	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	(4,000)	147	4,147
Fund Balances (Deficit) at Beginning of Year	5,109	5,109	5,109	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,109	\$1,109	\$5,256	\$4,147

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$20,000	\$20,000	\$30,244	\$10,244
<i>Total Revenues</i>	20,000	20,000	30,244	10,244
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	20,000	20,000	12,900	7,100
Fringe Benefits	2,615	2,615	1,340	1,275
Other	22,000	22,000	13,889	8,111
<i>Total Expenditures</i>	44,615	44,615	28,129	16,486
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,615)	(24,615)	2,115	26,730
Fund Balances (Deficit) at Beginning of Year	36,711	36,711	36,711	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$12,096	\$12,096	\$38,826	\$26,730

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$12,000	\$12,000	\$9,069	(\$2,931)
<i>Total Revenues</i>	12,000	12,000	9,069	(2,931)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	0	4,000
Other	55,000	55,000	4,965	50,035
<i>Total Expenditures</i>	59,000	59,000	4,965	54,035
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,000)	(47,000)	4,104	51,104
Fund Balances (Deficit) at Beginning of Year	166,543	166,543	166,543	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$119,543	\$119,543	\$170,647	\$51,104

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$126,415	\$126,415	\$170,735	\$44,320
<i>Total Revenues</i>	126,415	126,415	170,735	44,320
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	108,321	108,321	106,490	1,831
Fringe Benefits	17,926	17,926	16,551	1,375
Contractual Services	18,760	18,760	6,690	12,070
Other	9,900	9,900	5,385	4,515
<i>Total Expenditures</i>	154,907	154,907	135,116	19,791
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,492)	(28,492)	35,619	64,111
Fund Balances (Deficit) at Beginning of Year	243,645	243,645	243,645	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$215,153	\$215,153	\$279,264	\$64,111



**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$81,968	\$81,968	\$68,071	(\$13,897)
<i>Total Revenues</i>	81,968	81,968	68,071	(13,897)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Salary and Wages	69,000	69,000	60,189	8,811
Fringe Benefits	10,000	10,000	9,225	775
Other	2,000	8,000	8,002	(2)
<i>Total Expenditures</i>	81,000	87,000	77,416	9,584
<i>Excess of Revenues Over (Under) Expenditures</i>	968	(5,032)	(9,345)	(4,313)
Fund Balances (Deficit) at Beginning of Year	47,739	47,739	47,739	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$48,707	\$42,707	\$38,394	(\$4,313)

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$33,600	\$33,600	\$35,559	\$1,959
<i>Total Revenues</i>	33,600	33,600	35,559	1,959
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Capital Outlay and Equipment	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>	(6,400)	(6,400)	(4,441)	1,959
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(6,400)	(6,400)	(4,441)	1,959
Fund Balances (Deficit) at Beginning of Year	36,325	36,325	36,325	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$29,925	\$29,925	\$31,884	\$1,959

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	62,950	62,950	38,828	(24,122)
Other	0	0	22,872	22,872
<i>Total Revenues</i>	62,950	62,950	61,700	(1,250)
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	33,743	33,743	25,790	7,953
Fringe Benefits	5,408	5,408	3,985	1,423
Contractual Services	1,000	906	735	171
Capital Outlay and Equipment	1,000	1,000	957	43
Other	53,000	53,094	47,882	5,212
<i>Total Expenditures</i>	94,151	94,151	79,349	14,802
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,201)	(31,201)	(17,649)	13,552
<b>Other Financing Sources</b>				
Transfers In	32,500	32,500	0	(32,500)
<i>Total Other Financing Sources</i>	32,500	32,500	0	(32,500)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,299	1,299	(17,649)	(18,948)
Fund Balances (Deficit) at Beginning of Year	37,044	37,044	37,044	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$38,343</u>	<u>\$38,343</u>	<u>\$19,395</u>	<u>(\$18,948)</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$964,728	\$2,547,228	\$626,811	(\$1,920,417)
<i>Total Revenues</i>	964,728	2,547,228	626,811	(1,920,417)
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Contractual Services	899,528	2,482,028	569,022	1,913,006
Other	80,000	80,000	0	80,000
<i>Total Expenditures</i>	979,528	2,562,028	569,022	1,993,006
<i>Excess of Revenues Over (Under) Expenditures</i>	(14,800)	(14,800)	57,789	72,589
Fund Balances (Deficit) at Beginning of Year	73,391	73,391	73,391	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$58,591	\$58,591	\$131,180	\$72,589

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	29	29	29	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$29	\$29	\$29	\$0

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$3,859,161	\$956,693	(\$2,902,468)
<i>Total Revenues</i>	0	3,859,161	956,693	(2,902,468)
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Contractual Services	0	3,859,161	808,098	3,051,063
Total Public Works	0	3,859,161	808,098	3,051,063
<i>Total Expenditures</i>	0	3,859,161	808,098	3,051,063
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	148,595	148,595
Fund Balances (Deficit) at Beginning of Year	11,341	11,341	11,341	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,341</u>	<u>\$11,341</u>	<u>\$159,936</u>	<u>\$148,595</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$57,606	\$57,606	\$85,164	\$27,558
Other	7,000	7,000	2	(6,998)
<i>Total Revenues</i>	64,606	64,606	85,166	20,560
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	108,243	108,243	70,757	37,486
Fringe Benefits	85,782	85,782	50,501	35,281
Supplies and Materials	2,000	2,000	1,809	191
Capital Outlay and Equipment	1,700	1,700	1,635	65
Other	22,207	34,707	24,490	10,217
Total Health	219,932	232,432	149,192	83,240
<i>Total Expenditures</i>	219,932	232,432	149,192	83,240
<i>Excess of Revenues Over (Under) Expenditures</i>	(155,326)	(167,826)	(64,026)	103,800
<b>Other Financing Sources (Uses)</b>				
Advances In	15,000	15,000	0	(15,000)
Transfers Out	0	(3,520)	(3,520)	0
Transfers In	140,000	140,000	75,000	(65,000)
<i>Total Other Financing Sources (Uses)</i>	155,000	151,480	71,480	(80,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(326)	(16,346)	7,454	23,800
Fund Balances (Deficit) at Beginning of Year	16,404	16,404	16,404	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$16,078	\$58	\$23,858	\$23,800

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$14,300	\$14,300	\$19,513	\$5,213
<i>Total Revenues</i>	14,300	14,300	19,513	5,213
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	14,000	30,609	22,134	8,475
<i>Total Expenditures</i>	14,000	30,609	22,134	8,475
<i>Excess of Revenues Over (Under) Expenditures</i>	300	(16,309)	(2,621)	13,688
Fund Balances (Deficit) at Beginning of Year	16,309	16,309	16,309	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$16,609	\$0	\$13,688	\$13,688



**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$13,120	\$13,120	\$11,160	(\$1,960)
<i>Total Revenues</i>	13,120	13,120	11,160	(1,960)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	13,120	13,120	11,160	1,960
<i>Total Expenditures</i>	13,120	13,120	11,160	1,960
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*ARPA First Responder Grant Fund*  
*For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental	<u>\$0</u>	<u>\$226,813</u>	<u>\$226,813</u>	<u>\$0</u>
<i>Total Revenues</i>	0	226,813	226,813	0
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	<u>0</u>	<u>253,805</u>	<u>80,960</u>	<u>172,845</u>
<i>Total Expenditures</i>	<u>0</u>	<u>253,805</u>	<u>80,960</u>	<u>172,845</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(26,992)	145,853	172,845
Fund Balances (Deficit) at Beginning of Year	26,992	26,992	26,992	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>\$26,992</u>	<u>\$0</u>	<u>\$172,845</u>	<u>\$172,845</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$2,693,488	\$2,693,488	\$2,802,873	\$109,385
Charges for Services	404,350	404,350	133,009	(271,341)
<i>Total Revenues</i>	3,097,838	3,097,838	2,935,882	(161,956)
<b>Expenditures</b>				
Human Services				
Salary and Wages	770,508	770,508	734,523	35,985
Fringe Benefits	535,772	578,830	562,368	16,462
Contractual Services	2,000,000	1,956,942	1,915,928	41,014
Other	20,000	20,000	12,196	7,804
Total Human Services	3,326,280	3,326,280	3,225,015	101,265
<i>Total Expenditures</i>	3,326,280	3,326,280	3,225,015	101,265
<i>Excess of Revenues Over (Under) Expenditures</i>	(228,442)	(228,442)	(289,133)	(60,691)
<b>Other Financing Sources</b>				
Transfers In	229,000	229,000	229,000	0
<i>Total Other Financing Sources</i>	229,000	229,000	229,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	558	558	(60,133)	(60,691)
Fund Balances (Deficit) at Beginning of Year	188,785	188,785	188,785	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$189,343	\$189,343	\$128,652	(\$60,691)

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*WIA Grant Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$1,735,000	\$2,030,000	\$637,342	(\$1,392,658)
<i>Total Revenues</i>	1,735,000	2,030,000	637,342	(1,392,658)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	1,735,000	2,030,000	727,182	1,302,818
<i>Total Expenditures</i>	1,735,000	2,030,000	727,182	1,302,818
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(89,840)	(89,840)
Fund Balances (Deficit) at Beginning of Year	232,358	232,358	232,358	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$232,358	\$232,358	\$142,518	(\$89,840)

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$1,200,000	\$1,200,000	\$569,963	(\$630,037)
<i>Total Revenues</i>	1,200,000	1,200,000	569,963	(630,037)
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	1,200,000	1,200,000	595,140	604,860
<i>Total Expenditures</i>	1,200,000	1,200,000	595,140	604,860
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(25,177)	(25,177)
Fund Balances (Deficit) at Beginning of Year	101,072	101,072	101,072	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$101,072	\$101,072	\$75,895	(\$25,177)

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Sales Taxes	\$4,125,000	\$4,125,000	\$4,285,181	\$160,181
Intergovernmental	0	0	131,107	131,107
Other	401,000	401,000	232,800	(168,200)
<i>Total Revenues</i>	4,526,000	4,526,000	4,649,088	123,088
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Salary and Wages	1,200,000	1,200,000	1,087,274	112,726
Fringe Benefits	600,818	600,818	532,072	68,746
Contractual Services	232,000	230,704	206,111	24,593
Supplies and Materials	20,000	20,000	9,906	10,094
Capital Outlay and Equipment	1,466,337	1,774,078	1,235,734	538,344
Other	174,600	178,155	110,299	67,856
<i>Total Expenditures</i>	3,693,755	4,003,755	3,181,396	822,359
<i>Excess of Revenues Over (Under) Expenditures</i>	832,245	522,245	1,467,692	945,447
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(751,356)	(2,980,743)	(2,980,743)	0
Transfers In	113,000	113,000	182,073	69,073
<i>Total Other Financing Sources (Uses)</i>	(638,356)	(2,867,743)	(2,798,670)	69,073
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	193,889	(2,345,498)	(1,330,978)	1,014,520
Fund Balances (Deficit) at Beginning of Year	8,305,971	8,305,971	8,305,971	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$8,499,860	\$5,960,473	\$6,974,993	\$1,014,520

**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, 2024*

	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental	<u>\$113,000</u>	<u>\$113,000</u>	<u>\$150,168</u>	<u>\$37,168</u>
<i>Total Revenues</i>	<u>113,000</u>	<u>113,000</u>	<u>150,168</u>	<u>37,168</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>113,000</u>	<u>113,000</u>	<u>150,168</u>	<u>37,168</u>
<b>Other Financing Uses</b>				
Transfers Out	<u>(111,653)</u>	<u>(178,553)</u>	<u>(178,553)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>(111,653)</u>	<u>(178,553)</u>	<u>(178,553)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>1,347</u>	<u>(65,553)</u>	<u>(28,385)</u>	<u>37,168</u>
Fund Balances (Deficit) at Beginning of Year	<u>178,553</u>	<u>178,553</u>	<u>178,553</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$179,900</u></u>	<u><u>\$113,000</u></u>	<u><u>\$150,168</u></u>	<u><u>\$37,168</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*T.B. Hospital Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$136,216	\$136,216	\$140,881	\$4,665
Intergovernmental	10,630	10,630	10,190	(440)
Other	140,624	140,624	260	(140,364)
<i>Total Revenues</i>	287,470	287,470	151,331	(136,139)
<b>Expenditures</b>				
<i>Current:</i>				
Health				
Contractual Services	1,160,250	1,160,250	83,770	1,076,480
Capital Outlay	184	184	175	9
Other	56,381	56,381	12,417	43,964
<i>Total Expenditures</i>	1,216,815	1,216,815	96,362	1,120,453
<i>Excess of Revenues Over (Under) Expenditures</i>	(929,345)	(929,345)	54,969	984,314
Fund Balances (Deficit) at Beginning of Year	1,426,953	1,426,953	1,426,953	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$497,608	\$497,608	\$1,481,922	\$984,314



**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,657</u>	<u>\$3,657</u>	<u>\$3,657</u>	<u>\$0</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$21,173	\$21,173
<i>Total Revenues</i>	0	0	21,173	21,173
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	50,000	50,000	29,419	20,581
<i>Total Expenditures</i>	50,000	50,000	29,419	20,581
<i>Excess of Revenues Over (Under) Expenditures</i>	(50,000)	(50,000)	(8,246)	41,754
Fund Balances (Deficit) at Beginning of Year	246,652	246,652	246,652	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$196,652	\$196,652	\$238,406	\$41,754

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$350,000	\$350,000	\$413,434	\$63,434
Interest	200	200	457	257
Other	25	25	25	0
<i>Total Revenues</i>	350,225	350,225	413,916	63,691
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	166,079	167,169	167,064	105
Fringe Benefits	108,088	112,758	111,315	1,443
Contractual Services	9,000	9,000	8,800	200
Supplies and Materials	9,000	9,000	8,800	200
Capital Outlay and Equipment	700	700	656	44
Other	12,500	12,500	794	11,706
<i>Total Legislative and Executive</i>	305,367	311,127	297,429	13,698
<i>Total Expenditures</i>	305,367	311,127	297,429	13,698
<i>Excess of Revenues Over (Under) Expenditures</i>	44,858	39,098	116,487	77,389
<b>Other Financing Uses</b>				
Transfers Out	(134,119)	(134,119)	(134,119)	0
<i>Total Other Financing Uses</i>	(134,119)	(134,119)	(134,119)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(89,261)	(95,021)	(17,632)	77,389
Fund Balances (Deficit) at Beginning of Year	451,655	451,655	451,655	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$362,394	\$356,634	\$434,023	\$77,389

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$10,000	\$10,000	\$33,094	\$23,094
<i>Total Revenues</i>	10,000	10,000	33,094	23,094
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	30,000	30,000	11,116	18,884
<i>Total Expenditures</i>	30,000	30,000	11,116	18,884
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,000)	(20,000)	21,978	41,978
Fund Balances (Deficit) at Beginning of Year	196,848	196,848	196,848	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$176,848	\$176,848	\$218,826	\$41,978

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,913,718</u>	<u>\$3,913,718</u>	<u>\$3,913,718</u>	<u>\$0</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, 2024*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*691 Landfill Loan Retirement Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Interest	\$0	\$0	\$67	\$67
<i>Total Revenues</i>	0	0	67	67
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	67	67
Fund Balances (Deficit) at Beginning of Year	2,870	2,870	2,870	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,870</u>	<u>\$2,870</u>	<u>\$2,937</u>	<u>\$67</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Service:</i>				
Other	1,000	869	198	671
Principal Retirement	64,000	64,000	64,000	0
Interest & Fiscal Charges	4,183	4,314	4,183	131
<i>Total Expenditures</i>	69,183	69,183	68,381	802
<i>Excess of Revenues Over (Under) Expenditures</i>	(69,183)	(69,183)	(68,381)	802
<b>Other Financing Sources</b>				
Transfers In	69,183	69,183	68,381	(802)
<i>Total Other Financing Sources</i>	69,183	69,183	68,381	(802)
<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)*  
*County Building Bonds*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Services</i>				
Bond Issuance Costs	0	66,971	66,971	0
<i>Total Expenditures</i>	0	66,971	66,971	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(66,971)	(66,971)	0
<b>Other Financing Sources</b>				
Premium on Debt Issued	0	66,971	66,971	0
<i>Total Other Financing Sources</i>	0	66,971	66,971	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)*  
*EMA Truck Bond Retirement Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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	<u>\$140</u>	<u>\$140</u>	<u>\$140</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*JFS Building Bond Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Services</i>				
Principal Retirement	147,947	147,708	147,708	0
Interest & Fiscal Charges	21,693	21,932	21,932	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
<b>Other Financing Sources</b>				
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, 2024*

	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Services</i>				
Principal Retirement	236,177	255,170	255,170	0
Interest & Fiscal Charges	29,743	33,099	33,099	0
<i>Total Expenditures</i>	265,920	288,269	288,269	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(265,920)	(288,269)	(288,269)	0
<b>Other Financing Sources</b>				
Transfers In	265,920	265,920	288,269	22,349
<i>Total Other Financing Sources</i>	265,920	265,920	288,269	22,349
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(22,349)	0	22,349
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>(\$22,349)</u>	<u>\$0</u>	<u>\$22,349</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*911 Construction Bond Debt Fund*  
*For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Services</i>				
Principal Retirement	696,000	696,000	696,000	0
Interest & Fiscal Charges	414,605	414,605	414,605	0
<i>Total Expenditures</i>	<u>1,110,605</u>	<u>1,110,605</u>	<u>1,110,605</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,110,605)	(1,110,605)	(1,110,605)	0
<b>Other Financing Sources</b>				
Transfers In	<u>1,110,605</u>	<u>1,110,605</u>	<u>1,110,605</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>1,110,605</u>	<u>1,110,605</u>	<u>1,110,605</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Plains Water Assessment Bond Retirement Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$5	\$5
<i>Total Revenues</i>	0	0	5	5
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	5	5
Fund Balances (Deficit) at Beginning of Year	224	224	224	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$224</u>	<u>\$224</u>	<u>\$229</u>	<u>\$5</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$15	\$15
<i>Total Revenues</i>	0	0	15	15
<b>Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	15	15
Fund Balances (Deficit) at Beginning of Year	631	631	631	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$631	\$631	\$646	\$15



**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, 2024*

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

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Dog Shelter Construction Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$492</u>	<u>\$492</u>	<u>\$492</u>	<u>\$0</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$53,123	\$53,123	\$53,200	\$77
<i>Total Revenues</i>	53,123	53,123	53,200	77
<b>Expenditures</b>				
<i>Debt Service:</i>				
Interest and Fiscal Charges	6,123	6,123	5,623	500
<i>Total Expenditures</i>	6,123	6,123	5,623	500
<i>Excess of Revenues Over (Under) Expenditures</i>	47,000	47,000	47,577	577
<b>Other Financing Uses</b>				
Advances Out	(47,000)	(47,000)	(47,000)	0
<i>Total Other Financing Uses</i>	(47,000)	(47,000)	(47,000)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	577	577
Fund Balances (Deficit) at Beginning of Year	31,043	31,043	31,043	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$31,043	\$31,043	\$31,620	\$577

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$0	\$134,242	\$196,859	\$62,617
<i>Total Revenues</i>	0	134,242	196,859	62,617
<b>Expenditures</b>				
Capital Outlay				
Capital Outlay and Equipment	0	134,242	134,242	0
<i>Total Expenditures</i>	0	134,242	134,242	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	62,617	62,617
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>\$98,456</u>	<u>\$62,617</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*911 Bond Capital Projects Fund*  
*For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental	<u>\$0</u>	<u>\$0</u>	<u>\$500,000</u>	<u>\$500,000</u>
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
<b>Expenditures</b>				
Capital Outlay				
Contractual Services	<u>9,000,000</u>	<u>9,000,000</u>	<u>7,606,809</u>	<u>1,393,191</u>
<i>Total Expenditures</i>	<u>9,000,000</u>	<u>9,000,000</u>	<u>7,606,809</u>	<u>1,393,191</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,000,000)</u>	<u>(9,000,000)</u>	<u>(7,106,809)</u>	<u>1,893,191</u>
<b>Other Financing Sources</b>				
Transfers In	<u>3,000,000</u>	<u>3,000,000</u>	<u>2,229,387</u>	<u>(770,613)</u>
<i>Total Other Financing Sources</i>	<u>3,000,000</u>	<u>3,000,000</u>	<u>2,229,387</u>	<u>(770,613)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(6,000,000)</u>	<u>(6,000,000)</u>	<u>(4,877,422)</u>	<u>1,122,578</u>
Fund Balances (Deficit) at Beginning of Year	<u>6,166,912</u>	<u>6,166,912</u>	<u>6,166,912</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$166,912</u></u>	<u><u>\$166,912</u></u>	<u><u>\$1,289,490</u></u>	<u><u>\$1,122,578</u></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, 2024*

	Budgeted Amounts			Variance
	Original	Final Budget	Actual	Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Capital Outlay</i>				
Capital Outlay and Equipment	445,869	445,869	102,367	343,502
<i>Total Expenditures</i>	445,869	445,869	102,367	343,502
<i>Excess of Revenues Over (Under) Expenditures</i>	(445,869)	(445,869)	(102,367)	343,502
<b>Other Financing Sources</b>				
Transfers In	0	0	1,000,000	1,000,000
<i>Total Other Financing Sources</i>	0	0	1,000,000	1,000,000
<i>Excess of Revenues and Other Financing Sources</i> <i>Over (Under) Expenditures and Other Uses</i>	(445,869)	(445,869)	897,633	1,343,502
Fund Balances (Deficit) at Beginning of Year	445,869	445,869	445,869	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$1,343,502	\$1,343,502

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$60,000	\$60,000
<i>Total Revenues</i>	0	0	60,000	60,000
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Capital Outlay and Equipment	0	50,000	9,519	40,481
Total Public Works	0	50,000	9,519	40,481
Debt Service				
Interest and Fiscal Charges	27,606	27,606	27,606	0
Total Debt Service	27,606	27,606	27,606	0
<i>Total Expenditures</i>	27,606	77,606	37,125	40,481
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,606)	(77,606)	22,875	100,481
<b>Other Financing Sources (Uses):</b>				
Advances Out	(320,400)	(320,400)	(320,400)	0
Transfers In	348,006	348,006	348,006	0
<i>Total Other Financing Sources (Uses)</i>	27,606	27,606	27,606	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(50,000)	50,481	100,481
Fund Balances (Deficit) at Beginning of Year	890,266	890,266	890,266	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$890,266</u>	<u>\$840,266</u>	<u>\$940,747</u>	<u>\$100,481</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	2,500,000	2,500,000	2,500,000	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,500,000</u>	<u>\$2,500,000</u>	<u>\$2,500,000</u>	<u>\$0</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
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)
<b>Expenditures</b>				
Capital Outlay				
Capital Outlay and Equipment	1,485,000	1,652,653	167,653	1,485,000
<i>Total Expenditures</i>	1,485,000	1,652,653	167,653	1,485,000
<i>Excess of Revenues Over (Under) Expenditures</i>	15,000	(152,653)	(167,653)	(15,000)
<b>Other Financing Sources</b>				
Transfers In	0	167,653	167,141	(512)
<i>Total Other Financing Sources</i>	0	167,653	167,141	(512)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	15,000	15,000	(512)	(15,512)
Fund Balances (Deficit) at Beginning of Year	512	512	512	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$15,512	\$15,512	\$0	(\$15,512)

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Other	0	32,087	32,087	0
<i>Total Expenditures</i>	0	32,087	32,087	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(32,087)	(32,087)	0
<b>Other Financing Sources</b>				
Advances Out	0	(60,437)	(60,437)	0
<i>Total Other Financing Sources</i>	0	(60,437)	(60,437)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(92,524)	(92,524)	0
Fund Balances (Deficit) at Beginning of Year	92,524	92,524	92,524	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$92,524</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)*  
*Cr24a Bikeway ODOT Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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	<u>\$100</u>	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Chauncey Bikeway Spur Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	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	<u>\$313</u>	<u>\$313</u>	<u>\$313</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*County Capital Improvement Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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	<u>\$4,198</u>	<u>\$4,198</u>	<u>\$4,198</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Chauncey Bike Route Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$400,000	\$400,000	\$0	(\$400,000)
<i>Total Revenues</i>	400,000	400,000	0	(400,000)
<b>Expenditures</b>				
<i>Current:</i>				
Capital Outlay				
Contractual Services	400,000	400,000	0	400,000
<i>Total Expenditures</i>	400,000	400,000	0	400,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	861	861	861	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$861	\$861	\$861	\$0

## ATHENS COUNTY, OHIO

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### *Fund Descriptions – Nonmajor Proprietary Funds*

#### **Nonmajor Enterprise Funds**

##### **Plains Water Revenue**

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

##### **Buchtel Water Revenue**

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

##### **Buchtel Sewer Revenue**

To account for sewer services provided to individuals of the Buchtel Sewer District and the retirement of a general obligation bond and a revenue anticipation bond. The costs of providing the sewer services are financed primarily through user charges. Sewer revenues will be used to retire the bonds.

##### **New Marshfield Sewer**

This fund accounts for activity related to the New Marshfield Sewer Project, including 2024 disbursements from OWDA loans. The County owns the project and is responsible for managing construction and making payments to the contractor, with construction slated to begin in 2025.

##### **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, 2024

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	New Marshfield Sewer	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Assets:</b>							
<i>Current Assets:</i>							
Cash and Cash Equivalents	\$468,152	\$3,115	\$694	\$0	\$62	\$180	\$472,203
Cash and Cash Equivalents in Segregated Accounts	79,710	0	0	0	0	0	79,710
<i>Receivables:</i>							
Accounts	54,133	0	0	0	0	0	54,133
Materials and Supplies Inventory	34,771	0	0	0	0	0	34,771
Prepaid Items	407	0	0	0	0	0	407
<i>Total Current Assets</i>	<u>637,173</u>	<u>3,115</u>	<u>694</u>	<u>0</u>	<u>62</u>	<u>180</u>	<u>641,224</u>
<i>Noncurrent Assets:</i>							
Net OPEB Asset	6,432	0	0	0	0	0	6,432
Nondepreciable Capital Assets	22,241	0	0	122,609	0	0	144,850
Depreciable Capital Assets, Net	221,907	0	0	0	0	0	221,907
<i>Total Noncurrent Assets</i>	<u>250,580</u>	<u>0</u>	<u>0</u>	<u>122,609</u>	<u>0</u>	<u>0</u>	<u>373,189</u>
<i>Total Assets</i>	<u>887,753</u>	<u>3,115</u>	<u>694</u>	<u>122,609</u>	<u>62</u>	<u>180</u>	<u>1,014,413</u>
<b>Deferred Outflows of Resources</b>	<u>61,062</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,062</u>
<b>Liabilities</b>							
<i>Current Liabilities</i>							
Accounts Payable	65,128	0	0	0	0	0	65,128
Contracts Payable	0	0	0	41,408	0	0	41,408
Accrued Wages and Benefits	3,019	0	0	0	0	0	3,019
Intergovernmental Payable	423	0	0	0	0	0	423
<i>Total Current Liabilities</i>	<u>68,570</u>	<u>0</u>	<u>0</u>	<u>41,408</u>	<u>0</u>	<u>0</u>	<u>109,978</u>
<i>Long-Term Liabilities</i>							
Net Pension Liability	193,417	0	0	0	0	0	193,417
<i>Total Long-Term Liabilities</i>	<u>193,417</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>193,417</u>
<i>Total Liabilities</i>	<u>261,987</u>	<u>0</u>	<u>0</u>	<u>41,408</u>	<u>0</u>	<u>0</u>	<u>303,395</u>
<b>Deferred Inflows of Resources</b>	<u>37,919</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,919</u>
<b>Net Position</b>							
Net Investment in Capital Assets	244,148	0	0	122,609	0	0	366,757
Restricted	6,432	0	0	0	0	0	6,432
Unrestricted	398,329	3,115	694	(41,408)	62	180	360,972
<i>Total Net Position</i>	<u>\$648,909</u>	<u>\$3,115</u>	<u>\$694</u>	<u>\$81,201</u>	<u>\$62</u>	<u>\$180</u>	<u>\$734,161</u>



**Athens County, Ohio**  
Combining Statement of Revenues, Expenses and Changes in Fund Net Position  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2024

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	New Marshfield Sewer	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
<b>Operating Revenues</b>							
Charges for Services	\$959,066	\$0	\$0	\$0	\$0	\$0	\$959,066
Other Revenues	9,074	0	0	0	0	0	9,074
<i>Total Operating Revenues</i>	<u>968,140</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>968,140</u>
<b>Operating Expenses</b>							
Salaries and Wages	90,311	0	0	0	0	0	90,311
Fringe Benefits	(10,176)	0	0	0	0	0	(10,176)
Contractual Services	691,940	0	0	0	0	0	691,940
Material and Supplies	58,680	0	0	0	0	0	58,680
Depreciation	16,720	0	0	0	0	0	16,720
Other Expenses	16,888	0	0	0	0	0	16,888
<i>Total Operating Expenses</i>	<u>864,363</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>864,363</u>
<i>Operating Income (Loss)</i>	103,777	0	0	0	0	0	103,777
Capital Grants	0	0	0	81,201	0	0	81,201
<i>Net Change in Net Position</i>	103,777	0	0	81,201	0	0	184,978
<i>Net Position at Beginning of Year</i>	<u>545,132</u>	<u>3,115</u>	<u>694</u>	<u>0</u>	<u>62</u>	<u>180</u>	<u>549,183</u>
<i>Net Position at End of Year</i>	<u><u>\$648,909</u></u>	<u><u>\$3,115</u></u>	<u><u>\$694</u></u>	<u><u>\$81,201</u></u>	<u><u>\$62</u></u>	<u><u>\$180</u></u>	<u><u>\$734,161</u></u>

**ATHENS COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2024

	Plains Water Revenue	Buchtel Water Revenue	Buchtel Sewer Revenue	Marshfield Sewer	Athens County Solid Waste	Sheriff Academy Training	Totals
<b>Cash Flows from Operating Activities:</b>							
Cash Received from Customers	\$952,816	\$0	\$0	\$0	\$0	\$0	\$952,816
Cash Received from Other Revenues	8,956	0	0	0	0	0	8,956
Cash Payments for Employees	(111,769)	0	0	0	0	0	(111,769)
Cash Payments for Contractual Services	(677,014)	0	0	0	0	0	(677,014)
Cash Payments for Supplies & Materials	(64,828)	0	0	0	0	0	(64,828)
Cash Payments for Other Expenses	(16,888)	0	0	0	0	0	(16,888)
<i>Net Cash from Operating Activities</i>	<u>91,273</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,273</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>							
Cash Received from Capital Grants	0	0	0	81,201	0	0	81,201
Cash Received from Bonds, Notes, & Loans	0	0	0	81,201	0	0	81,201
Principal Paid on Bonds, Loans & Notes	0	0	0	(81,201)	0	0	(81,201)
Cash Paid to Acquire/Construct Capital Assets	0	0	0	(81,201)	0	0	(81,201)
<i>Net Cash from Capital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	91,273	0	0	0	0	0	91,273
Cash and Cash Equivalents at Beginning of Year	456,589	3,115	694	0	62	180	460,640
Cash and Cash Equivalents at End of Year	<u>\$547,862</u>	<u>\$3,115</u>	<u>\$694</u>	<u>\$0</u>	<u>\$62</u>	<u>\$180</u>	<u>\$551,913</u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities:</b>							
Operating Income (Loss)	\$103,777	\$0	\$0	0	0	0	\$103,777
<b>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</b>							
Depreciation	16,720	0	0	0	0	0	16,720
<b>Changes in Assets and Liabilities:</b>							
(Increase) Decrease in Accounts Receivable	2,299	0	0	0	0	0	2,299
(Increase) Decrease in Net OPEB Asset	(6,432)	0	0	0	0	0	(6,432)
(Increase) Decrease in Material & Supply Inventory	75,214	0	0	0	0	0	75,214
(Increase) Decrease in Prepaid Items	132	0	0	0	0	0	132
(Increase) Decrease in Deferred Outflows of Resources	75,460	0	0	0	0	0	75,460
Increase (Decrease) in Accounts Payable	(75,103)	0	0	0	0	0	(75,103)
Increase (Decrease) in Accrued Wages & Benefits	(895)	0	0	0	0	0	(895)
Increase (Decrease) in Compensated Absences	(13,275)	0	0	0	0	0	(13,275)
Increase (Decrease) in Intergovernmental Payable	(125)	0	0	0	0	0	(125)
Increase (Decrease) in Net Pension Liability	(111,865)	0	0	0	0	0	(111,865)
Increase (Decrease) in Net OPEB Liability	(6,295)	0	0	0	0	0	(6,295)
Increase (Decrease) in Deferred Inflows of Resources	31,661	0	0	0	0	0	31,661
<i>Net Cash from Operating Activities</i>	<u>\$91,273</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$91,273</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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$473,753	\$473,753	\$509,280	\$35,527
Intergovernmental	0	0	6,301	6,301
<i>Total Revenues</i>	473,753	473,753	515,581	41,828
<b>Expenses</b>				
Salary and Wages	164,000	164,000	159,538	4,462
Fringe Benefits	127,835	130,755	124,397	6,358
Contractual Services	182,500	179,467	131,690	47,777
Supplies and Materials	26,000	26,000	9,795	16,205
Capital Outlay	81,000	76,281	23,953	52,328
Other	76,630	104,833	25,887	78,946
<i>Debt Service:</i>				
Principal Retirement	6,094	61,628	61,628	0
Interest and Fiscal Charges	3,659	4,753	3,971	782
<i>Total Expenses</i>	667,718	747,717	540,859	206,858
<i>Excess of Revenues Over (Under) Expenses</i>	(193,965)	(273,964)	(25,278)	248,686
Fund Balances (Deficit) at Beginning of Year	555,175	555,175	555,175	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$361,210	\$281,211	\$529,897	\$248,686

**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, 2024*

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$130,575	\$130,575	\$910,504	\$779,929
Intergovernmental	0	2,212,537	2,212,537	0
Other	0	0	15,262	15,262
<i>Total Revenues</i>	130,575	2,343,112	3,138,303	795,191
<b>Expenses</b>				
Salary and Wages	51,375	52,034	52,034	0
Fringe Benefits	21,270	21,355	20,920	435
Contractual Services	250,000	244,156	183,628	60,528
Supplies and Materials	6,000	992	586	406
Capital Outlay	0	5,797,927	3,837,603	1,960,324
Other	94,700	104,800	38,779	66,021
<i>Debt Service:</i>				
Principal Retirement	402,017	1,162,353	1,162,353	0
Interest and Fiscal Charges	214,439	214,447	214,447	0
<i>Total Expenses</i>	1,039,801	7,598,064	5,510,350	2,087,714
<i>Excess of Revenues Over (Under) Expenses</i>	(909,226)	(5,254,952)	(2,372,047)	2,882,905
<b>Other Financing Sources</b>				
Proceeds from OWDA Loans	0	4,345,726	2,385,412	(1,960,314)
<i>Total Other Financing Sources</i>	0	4,345,726	2,385,412	(1,960,314)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	(909,226)	(909,226)	13,365	922,591
Fund Balances (Deficit) at Beginning of Year	279,285	279,285	279,285	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	(\$629,941)	(\$629,941)	\$292,650	\$922,591

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$850,720	\$850,720	\$941,516	\$90,796
Other	0	0	8,956	8,956
<i>Total Revenues</i>	850,720	850,720	950,472	99,752
<b>Expenses</b>				
Salary and Wages	95,000	95,000	90,311	4,689
Fringe Benefits	28,267	28,267	21,458	6,809
Contractual Services	638,500	697,600	677,014	20,586
Supplies and Materials	102,000	102,000	58,680	43,320
Capital Outlay	136,000	76,200	6,148	70,052
Other	23,000	23,700	16,888	6,812
<i>Total Expenses</i>	1,022,767	1,022,767	870,499	152,268
<i>Excess of Revenues Over (Under) Expenses</i>	(172,047)	(172,047)	79,973	252,020
Fund Balances (Deficit) at Beginning of Year	388,179	388,179	388,179	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$216,132	\$216,132	\$468,152	\$252,020

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,115</u>	<u>\$3,115</u>	<u>\$3,115</u>	<u>\$0</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$694</u>	<u>\$694</u>	<u>\$694</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*New Marshfield Sewer Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
Intergovernmental	0	81,201	81,201	0
<i>Total Revenues</i>	0	81,201	81,201	0
<b>Expenses</b>				
Capital Outlay	0	250,000	81,201	168,799
<i>Debt Service:</i>				
Principal Retirement	0	81,201	81,201	0
<i>Total Expenses</i>	0	331,201	162,402	168,799
<i>Excess of Revenues Over (Under) Expenses</i>	0	(250,000)	(81,201)	168,799
<b>Other Financing Sources</b>				
Proceeds from OWDA Loans	0	250,000	81,201	(168,799)
<i>Total Other Financing Sources</i>	0	250,000	81,201	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses 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, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Athens County Solid Waste Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$62</u>	<u>\$62</u>	<u>\$62</u>	<u>\$0</u>

**Athens County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Sheriff Academy Training Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenses</b>	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, 2024*

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
<b>Assets:</b>				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$308,764	\$125,889	\$8,790	\$443,443
<i>Receivables:</i>				
Accounts	5,008	0	0	5,008
<i>Total Assets</i>	<u>313,772</u>	<u>125,889</u>	<u>8,790</u>	<u>448,451</u>
<b>Liabilities</b>				
<i>Current Liabilities</i>				
Accounts Payable	0	25,863	2,373	28,236
<i>Total Current Liabilities</i>	<u>0</u>	<u>25,863</u>	<u>2,373</u>	<u>28,236</u>
<i>Total Liabilities</i>	<u>0</u>	<u>25,863</u>	<u>2,373</u>	<u>28,236</u>
<b>Net Position</b>				
Unrestricted	<u>313,772</u>	<u>100,026</u>	<u>6,417</u>	<u>420,215</u>
<i>Total Net Position</i>	<u><u>\$313,772</u></u>	<u><u>\$100,026</u></u>	<u><u>\$6,417</u></u>	<u><u>\$420,215</u></u>

**Athens County, Ohio**  
*Combining Statement of Revenues, Expenses and Changes in Fund Net Position*  
*Nonmajor Internal Service Funds*  
*For the Year Ended December 31, 2024*

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Total Nonmajor Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$18,875	\$0	\$0	\$18,875
Other Revenues	0	297,467	103,000	400,467
<i>Total Operating Revenues</i>	<u>18,875</u>	<u>297,467</u>	<u>103,000</u>	<u>419,342</u>
<b>Operating Expenses</b>				
Salaries and Wages	4,000	0	0	4,000
Fringe Benefits	58	319,999	136,574	456,631
Other Expenses	6,412	0	0	6,412
<i>Total Operating Expenses</i>	<u>10,470</u>	<u>319,999</u>	<u>136,574</u>	<u>467,043</u>
<i>Operating Income (Loss)</i>	<u>8,405</u>	<u>(22,532)</u>	<u>(33,574)</u>	<u>(47,701)</u>
<b>Non-Operating Revenues</b>				
Interest Income	15,153	0	0	15,153
<i>Total Non-Operating Revenues</i>	<u>15,153</u>	<u>0</u>	<u>0</u>	<u>15,153</u>
<i>Net Change in Net Position</i>	23,558	(22,532)	(33,574)	(32,548)
<i>Net Position at Beginning of Year</i>	<u>290,214</u>	<u>122,558</u>	<u>39,991</u>	<u>452,763</u>
<i>Net Position at End of Year</i>	<u><u>\$313,772</u></u>	<u><u>\$100,026</u></u>	<u><u>\$6,417</u></u>	<u><u>\$420,215</u></u>

**ATHENS COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Internal Service Funds  
For the Year Ended December 31, 2024

	Employee Benefits Trust	Dental Self Insurance	JFS Self Insurance	Totals
<b><i>Cash Flows from Operating Activities:</i></b>				
Cash Received from Customers	\$13,867	\$0	\$0	\$13,867
Cash Received from Other Revenues	0	297,467	103,000	400,467
Cash Payments for Employees	(4,058)	(316,470)	(143,117)	(463,645)
Cash Payments for Other Expenses	(6,412)	0	0	(6,412)
<i>Net Cash from Operating Activities</i>	3,397	(19,003)	(40,117)	(55,723)
<b><i>Cash Flows from Investing Activities:</i></b>				
Interest Received on Investments	15,153	0	0	15,153
<i>Net Cash from Investing Activities</i>	15,153	0	0	15,153
Net Increase (Decrease) in Cash and Cash Equivalents	18,550	(19,003)	(40,117)	(40,570)
Cash and Cash Equivalents at Beginning of Year	290,214	144,892	48,907	484,013
Cash and Cash Equivalents at End of Year	<u>\$308,764</u>	<u>\$125,889</u>	<u>\$8,790</u>	<u>\$443,443</u>
<b><i>Reconciliation of Operating Income to Net Cash from Operating Activities:</i></b>				
Operating Income (Loss)	\$8,405	(\$22,532)	(\$33,574)	(\$47,701)
<b><i>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</i></b>				
<i>Changes in Assets and Liabilities:</i>				
Increase (Decrease) in Accounts Payable	0	3,529	(6,543)	(3,014)
<i>Net Cash from Operating Activities</i>	<u>\$8,405</u>	<u>(\$19,003)</u>	<u>(\$40,117)</u>	<u>(\$50,715)</u>

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$13,500	\$14,120	\$13,867	(\$253)
<i>Total Revenues</i>	13,500	14,120	13,867	(253)
<b>Expenses</b>				
Salary and Wages	4,000	4,000	4,000	0
Fringe Benefits	58	58	58	0
Other	9,400	10,020	6,412	3,608
<i>Total Expenses</i>	13,458	14,078	10,470	3,608
<i>Excess of Revenues Over (Under) Expenses</i>	42	42	3,397	3,355
<b>Non-Operating Revenues (Expenses):</b>				
Interest	0	0	15,153	15,153
<i>Total Non-Operating Revenues (Expenses)</i>	0	0	15,153	15,153
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	42	42	18,550	18,508
Fund Balances (Deficit) at Beginning of Year	290,214	290,214	290,214	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$290,256	\$290,256	\$308,764	\$18,508

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$280,000	\$280,000	\$297,467	\$17,467
<i>Total Revenues</i>	280,000	280,000	297,467	17,467
<b>Expenses</b>				
Fringe Benefits	285,000	320,000	316,470	3,530
<i>Total Expenses</i>	285,000	320,000	316,470	3,530
<i>Excess of Revenues Over (Under) Expenses</i>	(5,000)	(40,000)	(19,003)	20,997
Fund Balances (Deficit) at Beginning of Year	144,892	144,892	144,892	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$139,892	\$104,892	\$125,889	\$20,997

**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, 2024*

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>Revenues</b>				
Other	\$160,000	\$160,000	\$103,000	(57,000)
<i>Total Revenues</i>	160,000	160,000	103,000	(57,000)
<b>Expenses</b>				
Fringe Benefits	160,000	160,000	143,117	16,883
<i>Total Expenses</i>	160,000	160,000	143,117	16,883
<i>Excess of Revenues Over (Under) Expenses</i>	0	0	(40,117)	(40,117)
Fund Balances (Deficit) at Beginning of Year	48,907	48,907	48,907	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$48,907	\$48,907	\$8,790	(\$40,117)



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## ATHENS COUNTY, OHIO

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### ***Fund Descriptions – Nonmajor Fiduciary Funds***

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

#### **Private Purpose Trust Funds**

##### **Ruth Dye Trust**

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

##### **Spay and Neuter Donations Trust**

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

##### **Sheriff's Explorers Trust**

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

##### **Children Services Trust**

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

##### **Ida Brooks Trust**

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

#### **Custodial Funds**

##### **Athens County Health District**

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

##### **Alcohol Drug Addiction and Mental Health Board (317 Board)**

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

##### **Hocking Valley Community Residential Center**

To account for funds and subfunds of the Hocking Valley Community Residential Center, for which the County Auditor is fiscal agent.

##### **Undivided Tax**

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

## ATHENS COUNTY, OHIO

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### 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, 2024

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
<b>Assets:</b>						
Cash and Cash Equivalents	\$10	\$24,546	\$581	\$5	\$419	\$25,561
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	43,962	43,962
<i>Total Assets</i>	10	24,546	581	5	44,381	69,523
<b>Liabilities</b>						
Accounts Payable	0	2,305	0	0	0	2,305
<i>Total Current Liabilities</i>	0	2,305	0	0	0	2,305
<i>Total Liabilities</i>	0	2,305	0	0	0	2,305
<b>Net Position</b>						
Held in Trust for Other Individuals and Organizations	10	22,241	581	5	44,381	67,218
<i>Total Net Position</i>	\$10	\$22,241	\$581	\$5	\$44,381	\$67,218

**Athens County, Ohio**  
Combining Statement of Changes in Fiduciary Net Position  
Private Purpose Trust Funds  
For the Year Ended December 31, 2024

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
<b>Additions</b>						
Interest	\$0	\$0	\$0	\$0	\$10	\$10
Other	0	14,571	0	0	49,577	64,148
<i>Total Additions</i>	0	14,571	0	0	49,587	64,158
<b>Deductions</b>						
Payments in Accordance with Trust Agreements	0	20,484	0	0	6,040	26,524
<i>Total Deductions</i>	0	20,484	0	0	6,040	26,524
<i>Net Change in Net Position</i>	0	(5,913)	0	0	43,547	37,634
<i>Net Position at Beginning of Year</i>	10	28,154	581	5	834	29,584
<i>Net Position at End of Year</i>	<u>\$10</u>	<u>\$22,241</u>	<u>\$581</u>	<u>\$5</u>	<u>\$44,381</u>	<u>\$67,218</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	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	10	10	10	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$10	\$10	\$10	\$0

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$15,000	\$15,000	\$14,571	(\$429)
<i>Total Revenues</i>	15,000	15,000	14,571	(429)
<b>Expenditures</b>				
Payments in Accordance with Trust Agreements	25,000	25,000	21,870	3,130
<i>Total Expenditures</i>	25,000	25,000	21,870	3,130
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	(10,000)	(7,299)	2,701
Fund Balances (Deficit) at Beginning of Year	31,845	31,845	31,845	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$21,845	\$21,845	\$24,546	\$2,701

**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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<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	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$581</u>	<u>\$581</u>	<u>\$581</u>	<u>\$0</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, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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)*  
*Ida Brooks Trust Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>Revenue</b>				
Interest	\$240	\$240	\$10	(\$230)
<i>Total Revenues</i>	240	240	10	(230)
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	240	240	10	(230)
Fund Balances (Deficit) at Beginning of Year	409	409	409	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$649	\$649	\$419	(\$230)

**Athens County, Ohio**  
Combining Statement of Fiduciary Net Position  
Nonmajor Custodial Funds  
December 31, 2024

	Athens County Health District	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents	\$3,071,053	\$6,251,869	\$280,120	\$4,251,458
Cash and Cash Equivalents In Segregated Accounts	586	2,010	0	0
Accounts Receivable	0	2,119	0	0
Intergovernmental Receivable	132,893	90,803	0	3,573,650
Prepaid Items	12,400	3,233	67	0
Property Taxes Receivable	0	0	0	66,155,181
Special Assessments Receivable	0	0	0	2,193,118
<i>Total Assets</i>	<u>3,216,932</u>	<u>6,350,034</u>	<u>280,187</u>	<u>76,173,407</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	6,463	38,233	19,683	89,528
Contracts Payable	217	90,556	0	0
Intergovernmental Payable	<u>23,695</u>	<u>76,950</u>	<u>9,897</u>	<u>22,886</u>
<i>Total Liabilities</i>	<u>30,375</u>	<u>205,739</u>	<u>29,580</u>	<u>112,414</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,714,496</u>
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>3,186,557</u>	<u>6,144,295</u>	<u>250,607</u>	<u>15,346,497</u>
<i>Total Net Position</i>	<u><u>\$3,186,557</u></u>	<u><u>\$6,144,295</u></u>	<u><u>\$250,607</u></u>	<u><u>\$15,346,497</u></u>

Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$2,028,926	\$46,235	\$15,929,661
0	506,871	509,467
0	0	2,119
69,027	0	3,866,373
5,041	0	20,741
0	0	66,155,181
0	0	2,193,118
2,102,994	553,106	88,676,660
9,718	0	163,625
1,500	0	92,273
3,275	45,360	182,063
14,493	45,360	437,961
0	0	60,714,496
2,088,501	507,746	27,524,203
<u>\$2,088,501</u>	<u>\$507,746</u>	<u>\$27,524,203</u>

**Athens County, Ohio**  
Combining Statement of Changes in Fiduciary Net Position  
Nonmajor Custodial Funds  
For The Year Ended December 31, 2024

	Athens County Health District	ADAMH Board	Hocking Valley Community Residential Center	Undivided Tax
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$2,459,913
Amounts Received as Fiscal Agent	4,182,541	12,469,920	2,108,198	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	62,821,116
Excise Tax Collections for Other Governments	0	0	0	2,035,375
Sheriff Sale Collections for Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	708,857
<i>Total Revenues</i>	<u>4,182,541</u>	<u>12,469,920</u>	<u>2,108,198</u>	<u>68,025,261</u>
<b>Expenses</b>				
Distributions as Fiscal Agent	3,792,941	12,555,899	2,299,130	0
Distributions of State Funds to Other Governments	0	0	0	2,199,820
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	62,657,259
Excise Tax Distributions	0	0	0	2,032,924
Sheriff Sale Distributions to Other Governments	0	0	0	0
Lodging Tax Distributions to Other Governments	0	0	0	704,280
<i>Total Expenses</i>	<u>3,792,941</u>	<u>12,555,899</u>	<u>2,299,130</u>	<u>67,594,283</u>
<i>Net Change in Fund Balances</i>	389,600	(85,979)	(190,932)	430,978
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>2,796,957</u>	<u>6,230,274</u>	<u>441,539</u>	<u>14,915,519</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$3,186,557</u></u>	<u><u>\$6,144,295</u></u>	<u><u>\$250,607</u></u>	<u><u>\$15,346,497</u></u>

Other Fiscal Agent Fund	Misc, Judicial, Public Safety, & Human Services Fund	Total Nonmajor Custodial Funds
\$0	\$112,129	\$2,572,042
1,884,764	18,271	20,663,694
0	10,733,370	10,733,370
0	2,274,594	2,274,594
0	0	62,821,116
0	0	2,035,375
0	283,297	283,297
0	0	708,857
1,884,764	13,421,661	102,092,345
1,584,417	63,633	20,296,020
0	0	2,199,820
0	116,483	116,483
0	10,472,718	10,472,718
0	2,253,908	2,253,908
0	0	62,657,259
0	0	2,032,924
0	390,678	390,678
0	0	704,280
1,584,417	13,297,420	101,124,090
300,347	124,241	968,255
1,788,154	383,505	26,555,948
\$2,088,501	\$507,746	\$27,524,203

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# STATISTICAL SECTION



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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**

**1-4**

These tables contain trend information to help the reader understand how the County's financial position has changed over time.

#### **Revenue Capacity**

**5-8**

These tables contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant sources of property tax revenue.

#### **Debt Capacity**

**9-13**

These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

#### **Economic and Demographic Information**

**14-15**

These tables offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

#### **Operating Information**

**16-18**

These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

#### **Miscellaneous Information**

**19-22**

These tables contain information on property and sales tax as well as receipts from the State Government for the County and its subdivisions.

**Sources:** Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

**Table 1**  
**Athens County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2015	2016	2017	2018
Governmental Activities				
Net Investment in Capital Assets	\$ 65,257,011	\$ 64,726,175	\$ 63,962,662	\$ 63,551,829
Restricted for:				
Job and Family Services	1,528,571	1,754,276	2,109,690	2,166,528
Road and Bridge Services	2,707,722	3,000,769	2,863,488	3,416,407
Children Services	1,693,542	1,473,252	3,082,294	3,161,320
Developmental Disabilities Services	4,177,780	5,242,969	5,439,098	6,790,646
Ambulance Services	2,064,035	2,281,045	2,798,452	2,452,567
Capital Projects	3,499,111	3,233,340	1,513,185	1,114,854
American Rescue Plan	0	0	0	0
General Government:				
Legislative and Executive	862,787	995,340	1,158,704	1,152,894
Judicial	269,411	252,810	249,386	346,352
Public Safety	1,830,347	1,606,056	1,808,711	1,979,032
Public Works	458,575	152,783	175,921	47,495
Health	1,223,925	1,249,536	1,275,754	1,275,988
Human Services	1,120,985	1,505,217	1,252,346	764,798
Conservation and Recreation	50,899	31,252	31,752	31,472
Economic Development and Assistance	607,678	493,026	505,714	451,479
Debt Service	0	0	0	0
Restricted for Net OPEB Asset	0	0	0	0
Unrestricted (Deficit)	(16,136,125)	(16,667,726)	(38,280,670)	(43,272,271)
Total Governmental Activities Net Position	<u>71,216,254</u>	<u>71,330,120</u>	<u>49,946,487</u>	<u>45,431,390</u>
Business-Type Activities				
Net Investment in Capital Assets	4,215,323	4,283,821	4,199,734	4,088,090
Unrestricted (Deficit)	0	0	0	0
Unrestricted (Deficit)	<u>653,656</u>	<u>593,741</u>	<u>594,726</u>	<u>777,970</u>
Total Business-Type Activities Net Position	<u>4,868,979</u>	<u>4,877,562</u>	<u>4,794,460</u>	<u>4,866,060</u>
Primary Government				
Net Investment in Capital Assets	69,472,334	69,009,996	68,162,396	67,639,919
Restricted	22,095,368	23,271,671	24,264,495	25,151,832
Unrestricted (Deficit)	(15,482,469)	(16,073,985)	(37,685,944)	(42,494,301)
<b>Total Primary Government Net Position</b>	<u>\$ 76,085,233</u>	<u>\$ 76,207,682</u>	<u>\$ 54,740,947</u>	<u>\$ 50,297,450</u>

		Restated			
2019	2020	2021	2022	2023	2024
\$ 65,904,894	\$ 70,999,912	\$ 67,818,045	\$ 64,749,304	\$ 69,121,465	\$ 72,655,546
1,687,573	1,596,110	835,992	403,085	0	0
4,766,576	4,574,244	4,274,780	4,998,697	4,679,118	4,452,548
3,649,147	4,802,476	7,249,274	8,537,232	5,943,224	4,777,277
4,601,824	4,892,828	4,501,648	4,245,024	6,110,778	5,566,570
2,133,846	152,610	45,942	128,559	0	1,654,257
840,885	1,010,510	765,695	1,484,967	7,353,847	5,314,291
0	0	21,425	0	28,224	0
1,276,369	1,438,206	1,638,687	1,608,351	2,248,467	1,727,078
344,915	348,078	430,515	523,979	423,595	414,464
2,107,067	3,280,190	5,310,228	8,009,215	11,354,888	10,101,323
102,640	217,888	289,740	368,383	109,165	219,140
1,362,273	1,414,135	1,443,685	1,466,887	1,505,803	1,551,870
1,118,866	991,390	5,115,721	5,563,626	5,619,536	5,453,315
0	0	0	0	0	0
2,240,157	2,475,029	268,519	278,532	316,470	375,510
9,589	8,829	8,857	8,903	203,409	1,531,881
0	0	0	0	0	1,722,091
(53,911,787)	(59,828,511)	(33,015,726)	(23,324,872)	(29,465,536)	(28,164,210)
38,234,834	38,373,924	67,003,027	79,049,872	85,552,453	89,352,951
3,838,181	5,436,250	6,457,144	16,504,683	25,676,551	29,107,366
0	0	0	0	0	20,450
569,289	(2,651,757)	887,370	(592,225)	1,326,740	672,775
4,407,470	2,784,493	7,344,514	15,912,458	27,003,291	29,800,591
69,743,075	76,436,162	74,275,189	81,253,987	94,798,016	101,762,912
26,241,727	27,202,523	32,200,708	37,625,440	45,896,524	44,882,065
(53,342,498)	(62,480,268)	(32,128,356)	(23,917,097)	(28,138,796)	(27,491,435)
\$ 42,642,304	\$ 41,158,417	\$ 74,347,541	\$ 94,962,330	\$ 112,555,744	\$ 119,153,542

**Table 2**  
**Athens County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2015	2016	2017	2018
<b>Expenses</b>				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 8,012,033	\$ 9,048,405	\$ 16,020,874	\$ 11,359,457
Judicial	2,667,586	2,452,151	3,261,324	3,253,040
Public Safety	5,796,777	6,792,856	7,270,674	8,416,299
Public Works	8,722,224	7,456,114	6,809,651	8,581,423
Health	4,067,711	4,641,479	5,006,077	5,858,375
Human Services	30,019,175	33,374,033	33,675,697	36,353,126
Conservation and Recreation	54,972	166,192	33,909	294,651
Economic Development and Assistance	7,518	115,252	0	54,510
Interest and Fiscal Charges	65,209	64,095	213,415	163,851
Issuance Costs	0	0	0	0
<i>Total Governmental Activities Expenses</i>	<u>59,413,205</u>	<u>64,110,577</u>	<u>72,291,621</u>	<u>74,334,732</u>
Business-Type Activities:				
Plains Sewer	336,741	494,114	423,063	453,439
Plains Water	655,519	611,623	780,978	611,887
Albany Sewer	0	0	0	0
Buchtel Sewer	274,023	243,902	249,080	261,005
Buchtel Water	92,531	118,985	129,246	161,778
Sheriff Academy Training	697	8,643	1,670	0
<i>Total Business-Type Activities Expenses</i>	<u>1,359,511</u>	<u>1,477,267</u>	<u>1,584,037</u>	<u>1,488,109</u>
<i>Total Primary Government Expenses</i>	<u>60,772,716</u>	<u>65,587,844</u>	<u>73,875,658</u>	<u>75,822,841</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,397,042	2,499,521	2,664,884	2,575,468
Judicial	1,021,065	956,825	949,948	919,510
Public Safety	295,518	410,225	417,594	445,535
Public Works	167,449	151,434	149,466	112,517
Health	1,924,943	1,994,818	1,969,529	1,560,995
Human Services	216,252	213,564	85,278	216,052
Economic Development and Assistance	0	0	17,029	0
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	0	0	694,680	906,299
Judicial	90,470	78,228	101,400	241,585
Public Safety	410,325	547,190	630,313	896,734
Public Works	5,550,571	5,672,581	4,873,353	5,957,418
Health	178,404	195,656	276,748	348,110
Human Services	18,277,999	21,282,959	19,749,257	19,699,682
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	0	0	2,782,981	0
Public Safety	0	371,265	77,000	0
Public Works	379,294	642,826	0	0
Conservation and Recreation	28,205	48,206	142,491	62,108
<i>Total Governmental Activities Program Revenues</i>	<u>30,937,537</u>	<u>35,065,298</u>	<u>35,581,951</u>	<u>33,942,013</u>

2019	2020	2021	2022	2023	2024
\$ 9,869,210	\$ 9,023,425	\$ 5,283,186	\$ 8,210,913	\$ 16,635,325	\$ 12,729,152
2,991,056	3,490,638	1,717,415	2,883,859	4,158,104	4,255,971
9,813,573	8,841,913	5,131,312	8,408,227	12,113,774	13,035,785
10,065,661	9,067,412	7,611,499	10,448,808	7,651,747	7,308,840
6,400,404	10,058,333	1,754,455	3,848,206	6,747,829	8,421,837
38,563,531	34,991,441	24,423,362	33,634,849	45,003,399	46,442,282
5,977	40,358	43,241	43,771	43,771	42,670
62,337	151,152	0	0	0	0
155,800	240,754	274,008	269,468	300,247	907,678
0	0	0	0	91,664	0
77,927,549	75,905,426	46,238,478	67,748,101	92,745,860	93,144,215
757,582	399,702	609,373	465,132	615,584	462,609
863,864	874,782	642,690	739,915	964,702	864,363
0	10,555	197,797	4,805,704	532,638	575,596
339,520	1,330,162	0	0	0	0
164,873	415,817	(237,248)	0	0	0
0	0	0	0	0	0
2,125,839	3,031,018	1,212,612	6,010,751	2,112,924	1,902,568
80,053,388	78,936,444	47,451,090	73,758,852	94,858,784	95,046,783
2,741,208	2,886,948	2,682,048	3,506,424	3,292,590	3,659,362
922,145	894,196	892,794	550,387	698,206	729,458
533,585	538,416	643,727	584,844	672,996	660,260
102,416	100,290	130,893	95,653	111,851	180,062
1,301,239	2,551,855	2,011,185	2,179,161	2,256,026	2,554,934
270,185	318,711	320,891	532,017	347,223	236,592
0	0	0	0	0	0
50,000	89,164	90,182	233,313	307,943	39,963
427,510	405,373	435,078	622,214	506,861	534,511
1,361,828	1,646,916	1,446,654	1,329,842	2,789,344	1,766,451
13,113,343	7,768,777	7,946,248	9,004,950	9,514,895	7,937,904
446,368	3,866,449	278,576	333,120	607,540	856,826
19,807,250	20,536,723	21,390,767	24,483,662	29,232,789	32,448,191
0	0	0	0	0	0
0	0	0	0	0	500,000
0	0	240,975	0	0	0
0	21,314	0	0	0	0
41,077,077	41,625,132	38,510,018	43,455,587	50,338,264	52,104,514

**Table 2**  
**Athens County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2015	2016	2017	2018
<b>Business-Type Activities:</b>				
Charges for Services:				
Plains Sewer	348,105	457,333	512,332	437,060
Albany Sewer	0	0	0	0
Plains Water	556,949	674,733	731,727	715,659
Buchtel Sewer	175,587	182,777	188,420	196,763
Buchtel Water	116,832	129,539	160,905	178,368
Sheriff Academy Training	196	0	0	0
Operating Grants and Contributions:				
Plains Sewer	0	0	0	0
Albany Sewer	0	0	0	0
New Marshfield 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>1,197,669</u>	<u>1,444,382</u>	<u>1,593,384</u>	<u>1,527,850</u>
<i>Total Primary Government Program Revenues</i>	32,135,206	36,509,680	37,175,335	35,469,863
<b>Net (Expense) Revenue</b>				
Governmental Activities	(28,475,668)	(29,045,279)	(36,709,670)	(40,392,719)
Business-Type Activities	(161,842)	(32,885)	9,347	39,741
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (28,637,510)</u>	<u>\$ (29,078,164)</u>	<u>\$ (36,700,323)</u>	<u>\$ (40,352,978)</u>
<b>General Revenues and Other Change in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$ 2,083,779	\$ 2,168,650	\$ 2,235,968	\$ 2,374,218
Children Services	3,428,489	3,555,060	3,783,014	3,819,913
ACBDD	6,158,040	6,421,268	6,670,071	6,820,951
Ambulance Service	1,993,689	2,396,115	2,500,591	2,529,683
Other Purposes	838,027	821,502	874,291	882,232
Lodging Taxes	0	0	0	0
Sales Tax Levied for:				
General Fund	6,697,994	6,799,801	6,792,223	6,393,217
911 Emergency Communications	1,674,292	1,699,741	1,823,540	1,472,423
Grants and Entitlements				
not restricted to Specific Programs	2,181,877	2,165,376	2,418,926	2,265,848
Investment Earnings	287,928	363,673	493,662	740,085
Miscellaneous	2,717,695	2,767,959	5,100,485	6,718,068
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>28,061,810</u>	<u>29,159,145</u>	<u>32,692,771</u>	<u>34,016,638</u>
Business-Type Activities:				
Investment Earnings	12	10	6	2
Miscellaneous	16,188	41,457	40,409	28,905
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>16,200</u>	<u>41,467</u>	<u>40,415</u>	<u>28,907</u>
<i>Total Primary Government</i>	<u>28,078,010</u>	<u>29,200,612</u>	<u>32,733,186</u>	<u>34,045,545</u>
<b>Change in Net Position</b>				
Governmental Activities	(413,858)	113,866	(4,016,899)	(6,376,081)
Business-Type Activities	(145,642)	8,582	49,762	68,648
<i>Total Primary Government Change in Net Position</i>	<u>(\$559,500)</u>	<u>\$122,448</u>	<u>(\$3,967,137)</u>	<u>(\$6,307,433)</u>

2019	2020	2021	2022	2023	2024
455,663	491,466	469,902	468,271	490,332	502,076
0	0	261,269	305,354	524,804	980,860
778,280	842,988	744,952	806,642	820,163	959,066
208,296	16,298	0	0	0	0
194,475	19,333	2,016	0	0	0
0	0	0	0	0	0
0	0	0	2,795	52,676	6,301
0	0	0	0	0	2,212,537
0	0	0	0	0	81,201
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	0
1,643,088	1,370,085	1,890,507	14,596,314	13,020,694	4,742,041
42,720,165	42,995,217	40,400,525	58,051,901	63,358,958	56,846,555
(36,850,472)	(34,280,294)	(7,728,460)	(24,292,514)	(42,407,596)	(41,039,701)
(482,751)	(1,660,933)	677,895	8,557,222	10,907,770	2,839,473
\$ (37,333,223)	\$ (35,941,227)	\$ (7,050,565)	\$ (15,735,292)	\$ (31,499,826)	\$ (38,200,228)
\$ 2,436,500	\$ 2,541,868	\$ 2,756,369	\$ 2,815,639	\$ 2,854,008	\$ 3,239,711
3,888,359	4,192,440	5,681,674	5,816,896	5,882,667	5,996,275
6,865,504	7,313,981	7,443,701	7,648,860	7,742,087	7,892,865
2,542,051	2,696,003	2,735,819	2,804,539	2,889,443	4,935,598
898,709	957,502	977,558	1,006,943	1,020,667	1,051,635
0	0	0	0	7,380	34,968
6,680,649	6,851,305	8,023,643	8,231,384	8,458,576	9,434,782
1,669,955	1,712,610	3,365,733	4,109,775	4,224,408	4,742,742
1,818,189	1,351,941	2,320,713	2,127,996	9,752,497	3,782,768
891,104	580,581	358,340	(866,455)	3,229,218	4,241,358
3,552,421	6,221,153	2,694,013	2,643,782	3,026,881	2,937,635
0	0	0	0	(177,655)	0
31,243,441	34,419,384	36,357,563	36,339,359	48,910,177	48,290,337
0	0	0	0	0	0
24,161	37,956	10,301	10,722	3,408	24,336
0	0	0	0	177,655	0
24,161	37,956	10,301	10,722	181,063	24,336
31,267,602	34,457,340	36,367,864	36,350,081	49,091,240	48,314,673
(5,607,031)	139,090	28,629,103	12,046,845	6,502,581	7,250,636
(458,590)	(1,622,977)	688,196	8,567,944	11,088,833	2,863,809
(\$6,065,621)	(\$1,483,887)	\$29,317,299	\$20,614,789	\$17,591,414	\$10,114,445

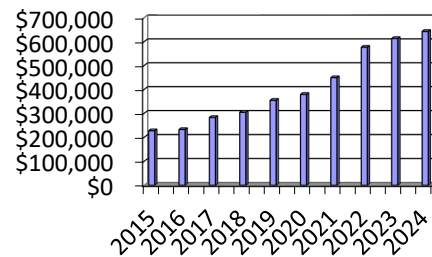


**Table 3**  
**Athens County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

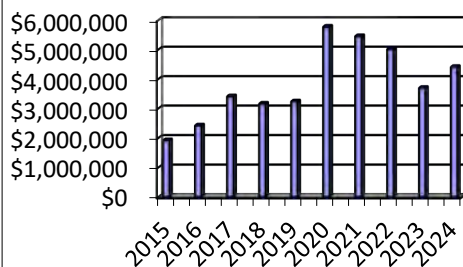
	2015	2016	2017	2018
General Fund				
Nonspendable	\$ 227,366	\$ 232,470	\$ 282,747	\$ 304,202
Assigned	1,921,076	2,422,134	3,409,880	3,160,638
Unassigned	1,838,039	2,146,124	2,051,479	2,069,785
<i>Total General Fund</i>	<u>3,986,481</u>	<u>4,800,728</u>	<u>5,744,106</u>	<u>5,534,625</u>
All Other Governmental Funds				
Nonspendable	680,609	676,006	503,272	538,334
Restricted	14,643,825	15,846,215	19,300,887	19,876,511
Committed	43,921	51,504	200,212	114,959
Assigned	3,473,394	3,203,156	1,202,085	955,463
Unassigned	(765,769)	(844,831)	(650,103)	(564,441)
Total All Other Governmental Funds	<u>18,075,980</u>	<u>18,932,050</u>	<u>20,556,353</u>	<u>20,920,826</u>
<i>Total Governmental Funds</i>	<u>\$ 22,062,461</u>	<u>\$ 23,732,778</u>	<u>\$ 26,300,459</u>	<u>\$ 26,455,451</u>

2019	2020	2021	2022	2023	2024
\$ 354,369	\$ 379,005	\$ 449,237	\$ 576,618	\$ 613,135	\$ 642,798
3,236,610	5,775,184	5,454,657	5,012,945	3,696,634	4,407,784
2,809,277	2,880,519	4,106,551	2,889,490	4,773,084	4,413,923
6,400,256	9,034,708	10,010,445	8,479,053	9,082,853	9,464,505
519,447	584,804	847,666	1,217,176	1,248,884	892,383
22,460,727	20,754,219	23,152,182	27,545,751	34,433,875	42,384,637
44,400	2,217,366	3,994,573	4,060,534	4,200,967	4,689,561
763,929	969,750	542,849	1,427,636	2,922,495	3,844,678
(639,271)	(946,815)	(752,354)	(869,474)	(739,167)	(298,804)
23,149,232	23,579,324	27,784,916	33,381,623	42,067,054	51,512,455
\$ 29,549,488	\$ 32,614,032	\$ 37,795,361	\$ 41,860,676	\$ 51,149,907	\$ 60,976,960

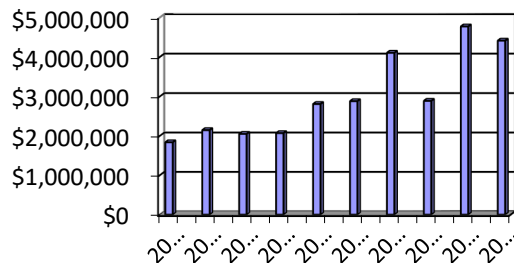
### General Fund Nonspendable



### General Fund Assigned



### General Fund Unassigned



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

	2015	2016	2017	2018
<b>Revenues</b>				
Property Taxes	\$ 14,459,487	\$ 15,196,215	\$ 16,555,632	\$ 16,443,063
Sales Tax	8,372,286	8,499,542	8,615,763	7,865,640
Intergovernmental	26,286,963	30,789,349	31,556,428	31,201,317
Charges for Services	5,530,820	5,769,857	5,863,695	5,442,199
Licenses and Permits	178,781	171,344	157,297	163,621
Fines and Forfeitures	312,668	285,186	232,736	224,257
Interest	287,673	362,384	491,422	733,120
Increase (Decrease) in Fair Value of Investments	0	0	0	0
Lodging Taxes	0	0	0	0
Other Revenues	2,538,407	2,301,034	4,421,698	5,738,430
<i>Total Revenues</i>	<u>57,967,085</u>	<u>63,374,911</u>	<u>67,894,671</u>	<u>67,811,647</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,863,493	7,609,073	12,474,186	9,607,071
Judicial	2,695,174	2,394,299	2,943,230	2,942,354
Public Safety	6,193,240	6,501,509	6,740,824	7,412,908
Public Works	6,941,021	6,056,521	5,186,269	7,260,913
Health	4,333,027	4,884,531	4,691,580	5,370,544
Human Services	29,984,762	32,216,322	33,000,089	33,255,940
Conservation and Recreation	26,272	48,445	6,179	255,258
Economic Development and Assistance	7,518	115,252	0	54,510
Capital Outlay	747,642	1,533,578	3,938,105	849,185
<i>Debt Service:</i>				
Principal Retirement	388,557	345,646	303,994	530,455
Interest and Fiscal Charges	65,835	64,721	214,042	164,477
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>58,246,541</u>	<u>61,769,897</u>	<u>69,498,498</u>	<u>67,703,615</u>
Excess of Revenues Over (Under) Expenditures	<u>(279,456)</u>	<u>1,605,014</u>	<u>(1,603,827)</u>	<u>108,032</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Sale of Capital Assets	21,421	3,161	329,750	5,681
Issuance of Bonds	0	0	0	0
Premium on Debt Issued	0	0	0	0
Issuance of Loans	0	0	0	0
Inception of Capital Leases	32,851	17,245	3,841,758	41,279
Transfers - In	1,247,602	718,833	3,464,166	867,988
Transfers - Out	(1,247,602)	(718,833)	(3,464,166)	(867,988)
<i>Total Other Sources (Uses)</i>	<u>54,272</u>	<u>20,406</u>	<u>4,171,508</u>	<u>46,960</u>
<i>Net Change in Fund Balances</i>	<u>\$ (225,184)</u>	<u>\$ 1,625,420</u>	<u>\$ 2,567,681</u>	<u>\$ 154,992</u>
Capital Outlay	\$ 3,367,922	\$ 3,081,116	\$ 7,416,792	\$ 3,239,905
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	0.83%	0.70%	0.83%	1.08%

2019	2020	2021	2022	2023	2024
\$ 17,026,416	\$ 17,683,363	\$ 19,592,919	\$ 20,118,588	\$ 20,367,138	\$ 23,029,916
8,350,604	8,563,915	11,389,376	12,341,159	12,682,984	12,879,965
36,420,298	35,221,086	33,077,389	38,364,988	53,169,238	45,318,774
5,474,617	6,883,455	6,278,048	7,051,369	6,798,519	7,267,472
181,350	193,692	186,521	182,069	204,835	189,892
214,811	213,269	216,969	215,048	375,538	563,304
885,254	578,823	358,120	131,162	2,904,715	3,033,466
0	0	0	(1,001,110)	310,850	1,192,739
0	0	0	0	7,380	34,968
3,552,421	6,221,153	2,694,013	2,643,782	3,026,881	2,937,635
72,105,771	75,558,756	73,793,355	80,047,055	99,848,078	96,448,131
8,525,026	7,446,353	6,915,070	8,933,113	15,950,654	12,056,413
2,366,704	3,156,497	3,017,231	3,448,747	3,999,778	4,188,924
8,159,701	7,880,035	8,689,128	9,792,255	11,742,057	13,022,767
13,763,483	8,485,479	8,753,301	8,194,004	10,417,748	7,515,500
5,008,534	11,679,428	5,570,866	5,698,403	6,385,722	8,204,788
34,585,863	32,303,560	33,880,770	38,673,380	44,074,099	44,753,362
6,600	0	0	0	0	0
62,337	151,152	0	0	0	0
344,611	1,017,218	843,212	407,562	6,043,927	7,042,237
312,182	688,275	677,042	705,376	742,685	2,048,693
156,427	241,380	274,634	250,194	224,858	921,994
0	0	0	0	91,664	302,079
73,291,468	73,049,377	68,621,254	76,103,034	99,673,192	100,056,757
(1,185,697)	2,509,379	5,172,101	3,944,021	174,886	(3,608,626)
0	0	0	0	0	0
3,492,803	0	0	0	9,292,000	13,000,000
0	0	0	0	0	302,079
0	536,734	0	0	0	133,600
0	18,431	9,228	121,294	0	0
2,255,406	1,802,828	1,317,763	2,095,476	3,916,490	6,011,180
(2,255,406)	(1,802,828)	(1,317,763)	(2,095,476)	(4,094,145)	(6,011,180)
3,492,803	555,165	9,228	121,294	9,114,345	13,435,679
\$ 2,307,106	\$ 3,064,544	\$ 5,181,329	\$ 4,065,315	\$ 9,289,231	\$ 9,827,053
\$ 11,063,850	\$ 6,870,111	\$ 5,044,744	\$ 1,868,010	\$ 14,746,045	\$ 11,167,945
0.75%	1.40%	1.50%	1.29%	1.25%	3.34%

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

Collection Year	Real Estate			Tangible Personal Property				Ratio of	
	Assessed Value		Estimated Actual Value	Public Utility		Total		Total Assessed Value To Total Estimated Actual Value	Weighted Average Tax Rate
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2015	\$705,578,170	\$201,754,030	\$2,592,248,095	\$96,310,410	\$275,158,841	\$1,003,642,610	\$2,867,406,936	35.00%	21.77
2016	708,413,170	205,910,360	2,612,222,325	102,533,500	292,938,210	1,016,857,030	2,905,160,535	35.00%	19.83
2017	712,910,520	200,730,900	2,610,273,537	158,360,050	452,434,663	1,072,001,470	3,062,708,200	35.00%	19.91
2018	758,606,560	218,701,720	2,792,169,756	149,983,620	428,503,202	1,127,291,900	3,220,672,958	35.00%	19.98
2019	765,413,450	225,039,610	2,829,724,392	170,611,570	487,437,255	1,161,064,630	3,317,161,647	35.00%	19.93
2020	772,409,860	228,926,090	2,860,816,809	207,605,760	593,129,656	1,208,941,710	3,453,946,465	35.00%	19.52
2021	834,361,220	257,829,290	3,120,388,287	216,553,650	618,693,778	1,308,744,160	3,739,082,065	35.00%	19.68
2022	838,669,030	257,618,020	3,132,092,102	235,406,210	672,555,542	1,331,693,260	3,804,647,644	35.00%	19.95
2023	841,384,940	256,268,170	3,135,994,935	245,413,570	701,146,569	1,343,066,680	3,837,141,504	35.00%	19.51
2024	1,012,040,930	262,033,170	3,640,029,704	252,287,390	720,785,073	1,526,361,490	4,360,814,777	35.00%	19.16

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*

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b><u>Townships</u></b>										
Athens	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	6.00	6.00	6.00	6.00	6.00	7.00	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	6.60
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	7.70	9.70	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	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.00
Troy	6.20	8.20	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	7.70	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
<b><u>School Districts</u></b>										
Alexander Local	35.20	36.77	36.45	36.18	35.88	35.56	35.46	35.46	35.46	33.70
Trimble Local	33.57	34.34	34.27	34.21	34.00	28.79	28.65	28.65	27.40	27.40
Warren Local	34.22	34.08	33.30	38.253	38.392	37.823	38.385	38.41	36.49	36.46
Athens City	62.08	60.66	60.45	59.91	63.02	63.38	64.00	61.02	60.93	59.74
Federal Hocking Local	29.79	29.90	29.86	29.00	29.00	29.00	29.00	29.00	29.00	29.00
Nelsonville-York City	30.80	32.99	32.41	30.90	30.74	30.26	30.12	30.12	30.12	29.92
<b><u>Joint Vocational Schools</u></b>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<b><u>Cities</u></b>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<b><u>Villages</u></b>										
Albany	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00
Amesville	22.50	22.50	22.50	22.50	22.50	22.50	19.50	22.50	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	3.90	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	25.80	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	19.50	19.50	19.50	19.50	19.50	19.50
<b><u>Special Districts</u></b>										
The Plains Fire	10.20	10.20	6.70	6.70	9.20	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*

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Unvoted Millage</b>										
General Fund	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
<b>Voted Millage - by levy</b>										
2010, 2015, 2020 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.15	0.10	0.10	0.09	0.09	0.09	0.09	0.09	0.09	0.07
Commercial/Industrial and P.U. Real	0.18	0.12	0.12	0.11	0.11	0.11	0.11	0.10	0.10	0.10
General Business and P.U. Personal	0.30	0.20	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	0.48	0.48	0.48	0.46	0.46	0.46	0.42	0.43	0.43	0.36
Commercial/Industrial and P.U. Real	0.54	0.54	0.54	0.52	0.51	0.51	0.45	0.46	0.47	0.46
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	0.24	0.24	0.24	0.22	0.22	0.22	0.21	0.21	0.21	0.17
Commercial/Industrial and P.U. Real	0.24	0.24	0.24	0.23	0.23	0.23	0.20	0.20	0.21	0.20
General Business and P.U. Personal	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
2005, 2015 Children Services - 10 Years										
Residential/Agricultural Real	2.30	2.33	2.33	2.20	2.20	2.20	2.05	2.05	2.05	1.71
Commercial/Industrial and P.U. Real	2.40	2.36	2.37	2.29	2.24	2.25	2.02	2.03	2.05	2.02
General Business and P.U. Personal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010, 2020 Children Services - 10 Years										
Residential/Agricultural Real	1.30	1.29	1.28	1.22	1.36	1.22	2.32	2.32	2.32	1.95
Commercial/Industrial and P.U. Real	1.40	1.43	1.44	1.39	1.39	1.36	2.24	2.26	2.28	2.25
General Business and P.U. Personal	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.16	1.16	1.16	1.10	1.10	1.09	1.02	1.02	1.02	0.85
Commercial/Industrial and P.U. Real	1.29	1.29	1.29	1.25	1.22	1.23	1.10	1.11	1.12	1.10
General Business and P.U. Personal	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
2005 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	2.21	2.21	2.21	2.09	2.09	2.10	1.95	1.95	1.94	1.63
Commercial/Industrial and P.U. Real	2.24	2.25	2.26	2.18	2.13	2.14	1.92	1.93	1.95	1.92
General Business and P.U. Personal	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
2010, 2018 ACBDD (Beacon) - 8 Years										
Residential/Agricultural Real	1.70	1.70	1.70	1.61	1.61	1.61	1.50	1.50	1.50	1.26
Commercial/Industrial and P.U. Real	1.71	1.72	1.72	1.66	1.63	1.63	1.46	1.48	1.49	1.47
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
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	1.05
Commercial/Industrial and P.U. Real	1.43	1.43	1.44	1.39	1.35	1.36	1.22	1.23	1.24	1.22
General Business and P.U. Personal	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
2009, 2014, 2019 EMS - 5 Years										
Residential/Agricultural Real	0.47	0.47	0.47	0.45	0.45	0.45	0.42	0.42	0.42	0.35
Commercial/Industrial and P.U. Real	0.48	0.48	0.48	0.46	0.45	0.45	0.41	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	0.64	1.00	1.00	0.95	0.95	0.95	0.88	0.88	0.88	0.74
Commercial/Industrial and P.U. Real	0.72	1.00	1.00	0.97	0.94	0.95	0.85	0.86	0.86	0.85
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2012, 2017, 2022 EMS - 5 Years										
Residential/Agricultural Real	0.95	0.95	0.95	0.89	0.90	0.90	0.83	0.83	0.83	0.70
Commercial/Industrial and P.U. Real	0.95	0.95	0.96	0.93	0.90	0.91	0.81	0.82	0.83	0.82
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)*

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Voted Millage - by levy</b>										
2023 EMS - 5 Years										
Residential/Agricultural Real										1.26
Commercial/Industrial and P.U. Real										1.48
General Business and P.U. Personal										1.50
2007, 2017, Health - 10 Years										
Residential/Agricultural Real	0.25	0.25	0.25	0.28	0.28	0.28	0.26	0.26	0.26	0.22
Commercial/Industrial and P.U. Real	0.25	0.25	0.25	0.29	0.28	0.28	0.25	0.26	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	0.28	0.28	0.28	0.27	0.27	0.30	0.28	0.28	0.28	0.23
Commercial/Industrial and P.U. Real	0.28	0.29	0.29	0.28	0.27	0.30	0.27	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	0.38	0.38	0.38	0.36	0.36	0.36	0.37	0.37	0.37	0.31
Commercial/Industrial and P.U. Real	0.38	0.38	0.38	0.37	0.36	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	0.97	0.96	0.95	0.92	0.91	0.87	0.84	0.82	0.74	0.68
Commercial/Industrial and P.U. Real	0.96	0.97	0.96	0.95	0.93	0.94	0.86	0.86	0.83	0.82
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	0.92	0.91	0.90	0.87	0.86	0.82	0.79	0.78	0.70	0.64
Commercial/Industrial and P.U. Real	0.87	0.87	0.87	0.86	0.84	0.84	0.78	0.78	0.75	0.74
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	0.93
Commercial/Industrial and P.U. Real	0.95	0.95	0.96	0.93	0.90	1.20	1.08	1.09	1.09	1.08
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.20	1.20	1.20	1.20	1.20
<b>Total Voted Millage - By Type of Property</b>										
Residential/Agricultural Real	16.77	17.08	17.05	16.22	16.35	16.46	16.60	16.56	16.39	15.11
Commercial/Industrial and P.U. Real	17.27	17.52	17.57	17.06	16.68	17.05	16.39	16.51	16.57	17.85
General Business and P.U. Personal	20.75	20.65	20.65	20.65	20.65	20.85	21.35	21.35	21.35	22.85
<b>Total Millage - By Type of Property</b>										
Residential/Agricultural Real	19.07	19.38	19.35	18.52	18.65	18.76	18.90	18.86	18.69	17.41
Commercial/Industrial and P.U. Real	19.57	19.82	19.87	19.36	18.98	19.35	18.69	18.81	18.87	20.15
General Business and P.U. Personal	23.05	22.95	22.95	22.95	22.95	23.15	23.65	23.65	23.65	25.15



**Table 7 A**  
**Athens County, Ohio**

*Principal Taxpayers*

*Real Estate Tax*

*January 1, 2023 and January 1, 2014*

		January 1, 2023	
		Assessed	Percent of
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Value</u>	<u>Real Property</u> <u>Assessed Value</u>
CPP Athens I LLC	Apartments	\$14,545,960	1.14%
BVSHSSF Athens LLC	Apartments	10,325,000	0.81%
Ohio University	Retail Shopping	10,161,420	0.80%
Continental 72 Fund LLC	Retail Shopping	9,274,930	0.73%
Athens Ohio Properties I LLLP	Apartments	6,829,290	0.54%
Athens River Gate LLC	Apartments	5,224,830	0.41%
City of Athens	Parking Garage, etc.	4,633,370	0.36%
Menard Inc	Retail Shopping	4,577,510	0.36%
Prokos Demetrios	Retail Shopping/Apartments	3,228,770	0.25%
McCoady Properties LTD	Nursing Home	3,215,930	0.25%
Total Top Ten		72,017,010	5.65%
Total All Others		1,202,057,090	94.35%
Total Assessed Value		\$1,274,074,100	100.00%
		January 1, 2014	
		Assessed	Percent of
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Value</u>	<u>Real Property</u> <u>Assessed Value</u>
CPP Athens I LLC	Apartments	\$12,865,060	1.42%
Ohio University	Retail Shopping	9,353,720	1.03%
Holzer Health System	Clinic	7,364,350	0.81%
Coates Run Property LL LLC	Apartments	4,430,090	0.49%
Athens Health Realty LLC	Nursing Home	4,367,380	0.48%
Sheltering Arms Hospital	Hospital	2,776,820	0.31%
McCoady Properties LTD	Retail Shopping/Apartments	2,694,790	0.30%
Hayes Cornwell, LTD.	Apartments	2,671,590	0.29%
Grande Vista Village LLC	Apartments	2,334,440	0.26%
Inn-Ohio of Athens, Inc	Hotel/Motel	2,306,490	0.25%
Total Top Ten		51,164,730	5.64%
Total All Others		856,167,470	94.36%
Total Assessed Value		\$907,332,200	94.36%

Real property taxes paid in 2024 are based on January 1, 2023 values.

Real property taxes paid in 2015 are based on January 1, 2014 values.

Source: Athens County Auditor

**Table 7 B**  
**Athens County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*December 31, 2023 and December 31, 2014*

		December 31, 2023	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed <u>Value</u>	Percent of Public Utility <u>Assessed Value</u>
Ohio Power Company	Electric	\$89,420,690	35.44%
Texas Eastern Transmission Corp	Natural Gas	67,454,490	26.74%
AEP Ohio Transmission Company	Electric	49,972,270	19.81%
Tennessee Gas Pipeline	Natural Gas	23,516,670	9.32%
Columbia Gas Transmission Corp	Natural Gas	10,943,240	4.34%
Columbia Gas of Ohio Inc.	Natural Gas	9,209,820	3.65%
Buckeye Rural Electric Co. Inc	Electric	1,055,640	0.42%
Banc of America Leasing & Capital	Public Utility Equipment Lease	434,940	0.17%
Ohio River Valley Pipeline	Natural Gas	121,210	0.05%
Washington Electric Co Op Inc	Electric	46,450	0.02%
Total Top Ten		252,175,420	99.96%
Total All Others		111,970	0.04%
Total Assessed Value		<u>\$252,287,390</u>	<u>100.00%</u>

		December 31, 2014	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed <u>Value</u>	Percent of Public Utility <u>Assessed Value</u>
Ohio Power Co.	Electric	\$51,554,960	53.53%
Texas Eastern Transmission Corp	Natural Gas	22,071,890	22.92%
Tennessee Gas Pipeline	Natural Gas	12,457,520	12.93%
Columbia Gas of Ohio Inc.	Natural Gas	3,204,820	3.33%
AEP Ohio Transmission Company	Electric	3,110,390	3.23%
Columbia Gas Transmission Corp	Natural Gas	2,659,070	2.76%
Buckeye Rural Electric Co. Inc	Electric	798,810	0.83%
Ohio Oil Gathering Corp II	Oil	191,610	0.20%
Washington Electric Capital Commercial Inc.	Electric	104,510	0.11%
RBS Asset Finance	Electric	78,620	0.08%
Total Top Ten		96,232,200	99.92%
Total All Others		78,210	0.08%
Total Assessed Value		<u>\$96,310,410</u>	<u>100.00%</u>

Public utility tangible personal property tax paid in 2024 is based on values listed on December 31, 2023.  
Public utility tangible personal property tax paid in 2015 is based on values listed on December 31, 2014.

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
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	9.89%
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%
2024	87,612,224	84,719,141	96.70%	3,027,701	87,746,842	100.15%	6,035,067	6.89%

Source: Athens County Auditor

(1) Includes Homestead & Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.

(2) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. Per the Ohio Revised Code, any delinquent taxes collected are distributed based on current levy percentages.

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

Year	Governmental Activities					Business-Type Activities					Total Primary Government	Percentage of Estimated Actual Value	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Notes	OWDA Loans	OPWC Loans	Premium on Notes Issued	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans				
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%	1.21%	509.62
2024	22,832,383	67,000	-	519,776	627	2,340,895	-	16,787,500	1,653,950	-	44,202,131	1.014%	N/A	699.20

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			
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
2024	22,832,383	87,928	22,744,455	-	-	-	22,744,455	0.522%	359.78

Source: Athens County Auditor

**Table 11**  
**Athens County, Ohio**  
**Pledged Revenue Coverage**  
**Last Ten Years**

Less:									
	(1)	Operating	Net	Bond		OWDA Loan			
	Gross	Expenses,	Available	Debt Service		Debt Service			
Year	Revenue	Net of	Revenue	Principal	Interest	Principal	Interest	Coverage	
<u>Plains Sewer</u>									
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	
2024	508,377	386,055	122,322	55,377	1,263	6,251	2,720	1.86	
<u>Buchtel Water</u>									
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	-	-	-	-	-	-	-	-	
2024	-	-	-	-	-	-	-	-	
<u>Buchtel Sewer</u>									
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	-	-	-	-	-	-	-	-	
2024	-	-	-	-	-	-	-	-	
						Rural Development Loan			
						Debt Service			
						Principle	Interest		
<u>Plains Water</u>									
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	-	-	-	-	-	-	-	-	
2024	-	-	-	-	-	-	-	-	

(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, 2024*

<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	\$ 25,760,681	100.00%	\$ 25,760,681
Overlapping:			
School Districts wholly within the County			
Athens City School District	80,315,000	100.00%	80,315,000
Entities not wholly within the County			
Nelsonville-York City School District	2,090,000	86.79%	1,813,911
Sub-Total Overlapping Districts	<u>82,405,000</u>		<u>82,128,911</u>
Grand Total	<u>\$ 108,165,681</u>		<u>\$ 107,889,592</u>

Source: Athens County Auditor

(1) General Obligation Debt includes General Obligation Bonds, Notes, Loans and 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 2025 collection year.

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**Table 13**  
**Athens County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2015	2016	2017	2018
Assessed Valuation	<u>\$ 1,003,642,610</u>	<u>\$ 1,016,857,030</u>	<u>\$ 1,072,001,470</u>	<u>\$ 1,127,291,900</u>
Direct Debt Limit - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000)	<u>\$ 23,591,065</u>	<u>\$ 23,921,426</u>	<u>\$ 25,300,037</u>	<u>\$ 26,682,298</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	325,802	292,820	259,096	224,619
Less Amount Available in Debt Service	<u>(6,690)</u>	<u>(6,693)</u>	<u>(6,696)</u>	<u>(6,699)</u>
Amount of Debt Subject to Limit	<u>319,112</u>	<u>286,127</u>	<u>252,400</u>	<u>217,920</u>
Legal Debt Margin	<u>\$ 23,271,953</u>	<u>\$ 23,635,299</u>	<u>\$ 25,047,637</u>	<u>\$ 26,464,378</u>
Legal Debt Margin as a Percentage of the Debt Limit	98.65%	98.80%	99.00%	99.18%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 10,036,426	\$ 10,168,570	\$ 10,720,015	\$ 11,272,919
Amount of Debt Subject to Limit	<u>319,112</u>	<u>286,127</u>	<u>252,400</u>	<u>217,920</u>
Unvoted Legal Debt Margin	<u>\$ 9,717,314</u>	<u>\$ 9,882,443</u>	<u>\$ 10,467,615</u>	<u>\$ 11,054,999</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	96.82%	97.19%	97.65%	98.07%

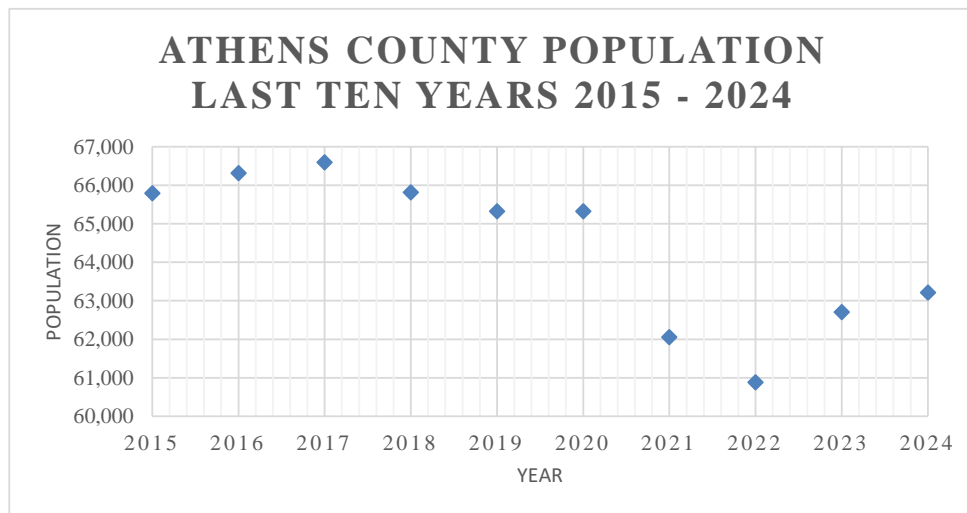
Source: Athens County Auditor

2019	2020	2021	2022	2023	2024
<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>\$ 1,526,361,490</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>\$ 36,659,037</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>22,832,383</u> <u>(87,928)</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>22,744,455</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>	<u>\$ 13,914,582</u>
86.65%	88.50%	90.57%	91.90%	64.78%	37.96%
<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>\$ 15,263,615</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>22,744,455</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>	<u>\$ (7,480,840)</u>
68.35%	72.68%	77.51%	80.66%	15.88%	-49.01%

**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*
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	2,634,780,000	42,018	4.1%
2024	63,218	N/A	N/A	5.5%

Source: (1) U. S. Census Bureau; (2) U.S. Bureau of Labor Statistics



**Table 15**  
**Athens County, Ohio**  
*Principal Employers*  
*2024 and 2015*

Employer	Nature of Business	2024			2015		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	3,683	1	15.09%	4,169	1	14.63%
Athens County Government	Government	582	2	2.39%	547	4	1.92%
City of Athens	Government	402	3	1.65%	180	9	0.63%
Athens City Bd of Ed	Education	361	4	1.48%	417	5	1.46%
Wal-Mart Stores Inc	Trade	334	5	1.37%	310	7	1.09%
Appalachian Behavioral Health Center	Health Care	272	6	1.11%			
Kroger of Athens	Trade	243	7	1.00%			
Hocking College	Education	209	8	0.86%			
Alexander Local Bd of Ed	Education	206	9	0.84%	198	8	0.69%
Rocky Brands	Manufacturing	197	10	0.81%	350	6	1.23%
Ohio Health (O'Blenness Memorial Hosp.)	Health Care			0.00%	758	2	2.66%
Diagnostic Hybrids, Inc/A Quidel Co.	Research				172	10	0.60%
Total		<u>6,489</u>		<u>26.60%</u>	<u>7,101</u>		<u>24.91%</u>
Total Employment within the County (2)		<u>24,400</u>			<u>28,500</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*

	2015	2016	2017	2018
General Government				
Legislative and Executive				
County Commissioners	7.0	8.0	8.0	8.0
Auditor	15.0	14.5	15.5	13.0
Treasurer	5.0	6.5	6.0	6.0
Prosecuting Attorney	19.0	20.0	21.0	21.0
Data Processing	1.0	0.0	0.0	0.0
Board of Election	10.5	9.0	11.0	11.0
Recorder	4.0	4.0	4.0	4.0
Microfilm	2.0	1.0	1.0	1.0
Building and Grounds	5.0	7.0	7.0	6.0
Judicial				
Common Pleas Court	9.0	13.0	13.0	13.0
Law Library	1.0	1.0	1.0	0.5
Juvenile Court	10.0	11.0	10.5	10.0
Probate Court	3.0	3.0	3.0	3.0
Clerk of Courts	5.0	5.0	5.0	5.0
Title Office	7.0	7.0	7.5	7.5
Municipal Court	3.5	3.5	4.5	3.5
Public Safety				
Coroner	2.0	2.5	2.5	2.5
Sheriff	31.0	32.5	33.5	35.0
Emergency Management	1.5	1.5	1.5	0.5
911 Emergency Communications	18.5	17.0	18.0	18.0
SEPTA	-	38.0	37.5	34.0
HVCRC	-	-	-	-
Public Works				
County Engineer	26.0	26.0	26.0	26.0
County Planner	-	1.0	1.0	2.0
Soil & Water	4.5	5.0	6.0	5.5
Health				
Dog and Kennel	4.5	4.0	3.5	4.0
Solid Waste	1.0	1.0	1.0	1.0
Recycling	15.0	0.0	0.0	0.0
Health Department	23.5	21.0	20.5	20.0
Ambulance Service	49.0	48.0	50.0	51.0
Plains Water & Sewer	3.0	3.0	3.0	3.0
Buchtel Water & Sewer	2.0	1.0	1.0	1.0
Human Services				
317 Board	8.0	8.0	8.0	8.0
Veteran's Services	5.0	5.5	5.5	5.5
Department of Youth Services	10.0	3.5	2.0	2.0
Victim's Assistance	1.0	0.0	2.5	3.0
Job & Family Services	67.0	70.0	72.0	75.0
Child Support Enforcement	16.0	15.0	14.0	14.0
Children Services	75.5	76.5	75.5	71.0
ACBDD (Beacon School)	76.0	87.5	97.0	85.0
Total	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	2024
7.5	9.5	8.5	8.0	8.0	8.0
13.5	10.5	10.0	11.0	16.0	14.5
6.0	7.0	5.5	7.0	6.0	6.0
21.0	21.0	20.0	23.0	22.0	21.0
0.0	1.0	1.0	0.0	0.0	0.0
11.0	8.5	9.0	9.5	10.0	9.5
4.0	4.0	4.0	4.0	4.0	3.0
1.0	1.0	1.0	1.0	1.0	1.0
6.0	6.0	6.0	6.0	6.0	5.0
12.5	13.5	12.0	9.0	9.0	10.5
0.5	1.0	1.0	1.0	1.0	1.0
9.0	10.5	9.0	8.0	9.5	11.0
3.5	3.5	3.5	3.5	4.0	3.0
5.0	9.5	8.5	9.0	9.0	8.0
8.0	5.0	2.0	4.5	4.0	3.5
3.5	5.0	5.0	3.0	3.5	5.0
2.5	3.0	3.0	2.5	1.5	1.5
35.5	35.0	36.5	41.0	44.0	43.5
1.0	2.0	1.0	2.0	2.0	1.0
18.0	16.5	15.5	17.5	17.0	16.5
0.0	0.0	0.0	0.0	0.0	0.0
-	20.5	22.0	24.0	26.0	24.0
27.0	25.5	26.0	27.0	24.5	25.0
2.0	0.0	1.0	1.0	1.0	1.0
5.5	6.5	4.5	3.5	2.5	4.0
3.0	4.0	4.0	3.5	3.5	4.0
1.0	1.0	1.0	1.0	1.0	1.0
0.0	0.0	0.0	0.0	0.0	0.0
19.5	21.0	23.5	23.0	21.0	20.0
54.0	55.0	54.0	55.5	50.5	53.0
3.0	4.0	4.0	5.0	5.0	5.0
1.0	0.0	0.0	0.0	0.0	0.0
7.0	6.0	7.0	8.0	8.0	8.0
6.0	5.5	6.0	4.5	5.0	7.0
2.0	2.0	1.0	2.0	2.0	2.0
3.0	2.0	2.0	3.0	1.0	0.0
74.0	67.0	68.0	70.0	87.5	81.0
15.0	12.0	12.0	14.0	15.0	14.0
74.5	68.0	69.0	79.0	83.5	90.5
74.5	83.0	71.5	70.0	73.0	70.0
541.0	556.0	538.5	564.5	587.5	582.0

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>General Government</b>										
<b>Legislative and Executive</b>										
County Commissioners										
Number of resolutions	13	18	19	21	30	37	24	38	48	32
Number of meetings	52	50	52	52	54	51	50	52	52	53
Auditor										
Number of non-exempt conveyances	957	974	1,014	1,000	908	983	1,095	1,011	915	985
Number of exempt conveyances	698	751	738	688	748	846	788	815	823	847
Number of real estate transfers	1,655	1,725	1,752	1,688	1,656	1,829	1,883	1,826	1,738	1,832
Number of personal property returns-inter-co	-	-	-	-	-	-	-	-	-	-
Number of expense checks used	23,218	23,449	24,525	28,155	24,135	22,463	23,391	24,441	25,524	22,357
Number of payroll checks used	16,703	4,414	1,615	1,007	906	720	723	760	866	900
Number of vendors licenses issued	96	51	49	100	121	98	37	114	124	103
Treasurer										
Number of tax bill envelopes mailed Real	29,681	75,564	75,175	75,085	75,809	74,380	73,408	73,138	67,880	65,734
Number of tax bill envelopes mailed Real Delq	2,261	4,856	4,793	4,384	4,192	-	-	-	-	-
Number of tax bill envelopes mailed MH	6,126	7,229	6,865	6,883	6,861	6,855	6,594	7,154	11,793	6,587
Number of tax bill envelopes mailed PPT	8	-	7	-	-	-	-	-	-	-
Return on portfolio-weighted yield	1.01%	1.24%	1.62%	2.04%	1.93%	0.84%	0.77%	1.15%	2.66%	3.75%
<b>Prosecuting Attorney</b>										
Number of criminal cases - new	510	508	578	632	614	447	576	558	529	475
Number of cases - Civil/Township Requests/Appeals	214	638	859	1,117	1,206	1,276	1,247	256	266	295
Number of criminal cases - Probation Revocations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	381	469	376
<b>Board of Election</b>										
Number of registered voters	38,319	45,418	45,165	45,318	40,919	39,342	38,961	38,989	37,624	38,592
Number of voters last general election	14,110	30,042	12,158	23,167	10,843	26,350	10,624	19,331	18,769	26,242
Percentage of registered voters that voted	36.82%	66.15%	26.92%	51.12%	26.50%	66.98%	27.27%	49.58%	49.89%	68.00%
<b>Recorder</b>										
Number of deeds recorded	2,177	2,359	2,342	2,546	2,376	2,412	2,525	2,671	2,586	2,584
Number of mortgages recorded	3,395	3,530	3,569	3,487	3,141	4,090	3,955	3,024	2,249	2,231
Number of liens recorded	279	344	667	447	622	464	417	353	283	331
Number of leases recorded	89	61	51	53	77	32	44	47	30	28
Number of power of attorneys recorded	129	101	109	119	120	98	127	98	94	96
Number of partnerships recorded	-	-	1	1	1	1	1	-	1	-
Number of military discharges recorded	5	6	-	4	5	2	2	5	3	5
Number of plats recorded	6	6	1	1	-	4	-	1	3	8
Number of miscellaneous items recorded	119	136	106	108	116	112	111	147	109	154
<b>Building and Grounds</b>										
Number of buildings	66	66	66	66	67	67	67	72	72	72

Source: Various Athens County Departments

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>General Government</b>										
<b>Judicial</b>										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	1,583	1,445	749	255	1,323	1,112	2,563	454	529	2,672
Number of criminal cases filed	510	508	578	632	618	447	576	560	288	512
Juvenile Court										
Number of unruly cases filed	11	23	46	50	43	48	22	53	125	91
Number of delinquent cases filed	196	202	114	114	143	87	132	208	238	213
Number of traffic cases filed	190	140	150	137	147	88	104	100	134	154
Number of neglected, dependent and abused children dispositions cases filed	100	87	100	79	45	85	168	136	134	149
Number of paternity/support cases filed	158	99	150	78	77	83	96	80	126	119
Number of other cases filed	202	153	167	154	165	105	64	153	100	54
Number of private custody case filed	-	-	-	-	-	-	124	61	71	65
Probate Court										
Number of civil cases filed	1	-	2	2	3	-	1	4	1	1
Number of civil cases filed w/in an estate and/or guardianship	-	-	-	-	-	-	14	20	7	8
Municipal Court										
Number of civil cases filed	892	936	1,087	1,247	1,203	840	937	993	1,059	1,151
Number of criminal cases filed	3,147	2,686	2,974	2,578	2,223	1,514	1,466	1,623	1,802	1,407
Number of traffic cases filed	9,686	7,586	6,415	6,607	6,074	5,018	6,150	5,838	6,197	6,329
Law Library										
Number of volumes in collection	10,000	8,000	8,000	8,000	8,000	8,000	8,000	688	584	657
Public Safety										
Coroner										
Number of cases investigated	82	58	59	58	126	130	152	158	119	164
Number of autopsies performed	38	25	15	31	20	36	37	50	42	20
Number of toxicology without autopsy	-	-	2	2	6	6	11	3	1	18
Number of toxicology collected for Ohio State Highway Patrol	-	-	-	-	-	-	1	2	-	-
Sheriff										
Number of incidents reported	17,685	19,114	23,430	23,812	18,506	9,491	7,967	7,209	8,190	7,079
Number of papers served	2,365	2,780	3,334	3,124	3,462	2,425	1,525	1,573	1,119	1,406
Number of transport hours	4,974	4,659	4,868	4,135	3,938	3,052	4,160	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	7,280	8,320	7,616
911 Emergency Communications										
Number of calls received	127,210	94,945	97,047	100,639	81,406	92,399	94,228	60,967	95,545	103,956
Public Works										
County Engineer										
Miles of roads resurfaced	20.52	8.37	12.00	7.10	17.44	5.28	15.30	6.20	27.76	4.93
Number of bridges replaced/improved	5	6	7	4	12	5	2	8	4	6
Number of culverts built/replaced/improved	65	54	38	25	36	35	44	35	35	10
Miles of roads chip & sealed	-	-	12.00	0.60	11.41	12.70	15.59	2.30	3.80	11.32

Source: Various Athens County Departments



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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Health</b>										
<b>Ambulance Service</b>										
Number of Basic Level Service Transports	1,259	256	1,741	2,260	2,418	2,114	2,726	2,948	3,080	2,998
Number of Advanced Level Service Transports	3,848	3,801	3,325	3,014	3,102	2,661	2,876	2,802	2,599	2,553
Number of Extra Advanced Level Service Transports	84	69	71	84	82	94	118	96	97	82
Number of Treat Without Transports	460	616	1,629	869	771	783	807	471	452	340
<b>Dog and Kennel</b>										
Number of 1 year dog licenses issued	9,835	9,358	8,641	8,651	9,282	9,561	9,011	8,988	9,246	8,921
Number of 3 year dog licenses issued	33	20	34	33	32	22	15	19	23	19
Number of permanent dog licenses issued	19	4	3	7	6	10	7	9	10	14
Number of kennel licenses issued	271	102	114	23	125	26	90	279	246	139
<b>Sewer Districts</b>										
Average monthly sewage treated (gallons)	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	200,000
Number of tap-ins	1,430	1,490	1,507	1,532	1,538	1,232	1,298	1,248	2,614	2,420
Number of customers	1,430	1,490	1,507	1,532	1,538	1,232	1,298	1,248	2,331	2,297
<b>Water Districts</b>										
Average monthly water billed	\$ 55,123	\$ 64,397	\$ 66,756	\$ 75,353	\$ 78,500	\$ 65,142	\$ 66,381	\$ 66,044	\$ 69,207	\$ 75,611
Number of tap-ins	1,464	1,476	1,481	1,466	1,475	1,266	1,285	1,222	1,240	1,254
Number of customers	1,464	1,476	1,481	1,466	1,475	1,266	1,285	1,222	1,240	1,254
<b>Human Services</b>										
<b>Veteran's Services</b>										
Number of clients served	1,836	1,964	1,693	1,675	957	1,613	1,048	708	882	921
Amount of benefits paid to county residents	\$ 327,987	\$ 353,494	\$ 366,318	\$ 312,278	\$ 221,324	\$ 138,157	\$ 268,807	\$ 201,677	\$ 267,762	\$ 307,411
<b>Job &amp; Family Services</b>										
Average monthly client count - food stamps	10,311	10,323	9,836	9,069	8,022	9,134	9,212	9,244	8,522	8,198
Average monthly client count - day care children	161	256	150	144	197	181	163	134	201	275
Average monthly client count - WIA	104	71	64	63	65	59	62	101	161	144
Average yearly client count - job placement	1,456	785	683	129	297	121	166	158	141	104
<b>Child Support Enforcement</b>										
Average yearly active support orders	3,956	4,056	3,743	3,503	3,524	3,471	3,471	3,469	3,072	3,047
Percentage collected	63.99%	64.60%	63.15%	62.27%	60.80%	62.34%	64.73%	63.28%	65.27%	66.21%
<b>Children Services</b>										
Average monthly client count - foster care (includes residential, relative, therapeutic)	88	106	104	99	83	76	92	119	127	134
Average monthly client count - adoption	28	31	33	39	35	30	27	27	28	50
Average In-home (Voluntary, Protective Service Order, Posi tract)	36	29	20	24	26	25	28	39	32	38
<b>ACBDD (Beacon School)</b>										
Number of students enrolled	50	45	66	61	77	81	66	58	63	50
Early intervention program	73	52	57	61	62	56	58	45	25	28
Preschool	13	11	15	12	11	16	12	22	24	23
School Age	32	39	51	49	51	41	32	36	39	37
Number of employed at workshop & other	74	28	11	9	N/A	N/A	N/A	N/A	N/A	N/A
Residential Support	205	205	206	215	203	205	210	216	90	178
Supported Employment	119	97	122	153	178	134	96	57	95	118
Case Management	168	170	391	390	399	420	415	230	267	284
<b>Conservation and Recreation</b>										
Number of Parks	1	1	1	1	1	1	1	3	3	3
Miles of Bike path	13.67	21.00	21.00	21.00	21.00	21.00	21.00	22.00	22.00	22.00
Miles of Recreational Trail	-	-	-	5.79	5.79	5.79	5.79	105.00	111.00	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><b>Function and Activity</b></i>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<i><b>General Government - Legislative and Executive</b></i>				
County Commissioners	\$6,224,363	\$6,281,363	\$6,344,858	\$7,764,213
Auditor	80,616	240,439	606,879	606,879
Treasurer	22,425	22,425	22,425	22,425
Prosecuting Attorney	85,398	91,409	176,699	182,699
Data Processing	139,602	139,602	27,065	27,065
Board of Election	805,908	805,908	799,278	744,673
Recorder	27,689	27,689	33,439	33,439
Microfilm	29,810	29,810	29,810	29,810
Records Center	111,967	111,967	111,967	518,136
Building and Grounds	603,276	1,759,487	1,809,009	1,888,409
<i><b>Total Legislative &amp; Executive</b></i>	<b>8,131,054</b>	<b>9,510,099</b>	<b>9,961,429</b>	<b>11,817,748</b>
<i><b>General Government - Judicial</b></i>				
Common Pleas Court	92,799	102,799	102,799	105,394
Law Library	21,000	21,000	21,000	21,000
Juvenile Court	40,446	40,446	27,460	27,460
Probate Court	12,634	12,634	12,634	12,634
Clerk of Courts	32,883	32,883	32,883	32,883
<i><b>Total Judicial</b></i>	<b>199,762</b>	<b>209,762</b>	<b>196,776</b>	<b>199,371</b>
<i><b>Public Safety</b></i>				
Sheriff	1,915,829	2,445,542	2,738,511	2,888,035
Emergency Management	419,409	419,409	396,909	421,219
911 Emergency Communications	2,244,173	2,684,387	2,203,155	2,347,523
<i><b>Total Public Safety</b></i>	<b>4,579,411</b>	<b>5,549,338</b>	<b>5,338,575</b>	<b>5,656,777</b>
<i><b>Public Works</b></i>				
County Engineer	7,701,020	8,039,918	8,191,637	9,546,850
GIS	6,495	6,495	6,495	13,763
Infrastructure	82,256,239	83,269,323	84,841,803	89,772,264
<i><b>Total Public Works</b></i>	<b>89,963,754</b>	<b>91,315,736</b>	<b>93,039,935</b>	<b>99,332,877</b>
<i><b>Health</b></i>				
Dog and Kennel	726,700	737,435	737,435	737,435
Ambulance Service	3,082,474	3,438,485	3,500,197	3,721,324
Solid Waste	240,141	99,263	-	-
Health Department	114,055	114,055	127,671	127,457
<i><b>Total Health</b></i>	<b>4,163,370</b>	<b>4,389,238</b>	<b>4,365,303</b>	<b>4,586,216</b>
<i><b>Human Services</b></i>				
County Home Farm	28,711	28,711	28,711	28,711
Job & Family Services	2,704,672	4,719,266	4,737,925	6,231,568
Child Support Enforcement	6,908	6,908	6,908	6,908
Childrens Services	1,803,003	1,774,903	1,802,555	1,802,555
ACBDD (Beacon School)	7,443,471	8,040,906	8,055,532	6,832,185
<i><b>Total Human Services</b></i>	<b>11,986,765</b>	<b>14,570,694</b>	<b>14,631,631</b>	<b>14,901,927</b>
<i><b>Conservation and Recreation</b></i>				
Athens County Bikeway	994,020	1,079,548	1,229,132	1,409,078
Ferndale Park	61,126	71,098	71,098	71,098
<i><b>Total Conservation &amp; Recreation</b></i>	<b>1,055,146</b>	<b>1,150,646</b>	<b>1,300,230</b>	<b>1,480,176</b>
<b>Total Governmental Funds Capital Assets</b>	<b>\$118,972,135</b>	<b>\$120,079,262</b>	<b>\$126,695,513</b>	<b>\$128,833,879</b>

Source: Athens County Auditor

2019	2020	2021	2022	2023	2024
\$7,764,213	\$7,764,213	\$8,006,189	\$8,006,189	\$8,011,162	\$8,011,162
606,879	71,921	71,921	71,921	42,663	49,216
22,425	22,425	22,425	22,425	22,425	22,425
182,699	153,511	153,511	153,511	153,511	185,810
27,065	27,065	27,065	27,065	12,557	12,557
744,673	749,673	740,104	740,104	849,777	845,330
33,439	33,439	27,689	27,689	18,049	18,049
29,810	29,810	21,476	21,476	21,476	21,476
518,136	642,822	723,098	723,098	723,098	723,098
1,888,409	1,918,586	1,745,258	1,745,258	1,807,040	1,807,040
11,817,748	11,413,465	11,538,736	11,538,736	11,661,758	11,696,163
105,394	122,794	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	19,370
12,634	12,634	12,634	6,051	6,051	6,051
32,883	32,883	43,583	43,583	43,583	43,583
199,371	216,771	227,471	220,888	220,888	212,798
2,888,035	3,002,773	3,019,861	2,969,677	3,523,582	4,030,544
421,219	371,215	313,178	313,178	318,719	318,719
2,347,523	2,432,116	2,649,009	2,657,645	7,529,852	14,083,147
5,656,777	5,806,104	5,982,048	5,940,500	11,372,153	18,432,410
9,546,850	10,308,654	9,514,009	9,563,439	9,957,739	10,357,047
13,763	13,763	13,763	13,763	7,268	7,268
89,772,264	91,402,690	93,757,849	93,757,849	100,989,709	104,387,322
99,332,877	101,725,107	103,285,621	103,335,051	110,954,716	114,751,637
737,435	765,275	765,275	765,275	767,980	767,980
3,721,324	6,192,311	6,424,301	6,424,301	6,424,302	6,424,302
-	-	-	-	-	-
127,457	597,457	597,457	597,457	669,519	669,519
4,586,216	7,555,043	7,787,033	7,787,033	7,861,801	7,861,801
28,711	28,355	28,355	28,355	28,355	-
6,231,568	6,428,394	6,702,276	7,190,322	7,713,038	7,797,627
6,908	6,908	-	-	-	-
1,802,555	1,770,319	1,776,819	1,927,664	1,924,566	1,884,480
6,832,185	7,109,189	6,631,422	6,696,419	7,700,596	7,790,708
14,901,927	15,343,165	15,138,872	15,842,760	17,366,555	17,472,815
1,409,078	1,542,130	1,799,467	1,799,467	1,799,467	1,799,467
71,098	76,823	76,823	76,823	76,823	76,823
1,480,176	1,618,953	1,876,290	1,876,290	1,876,290	1,876,290
\$137,975,092	\$143,678,608	\$145,836,071	\$146,541,258	\$161,314,161	\$172,303,914

**Table 19**  
**Athens County, Ohio**  
*Assessed Valuation of Exempted Real Property*  
*January 1, 2024*

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<b><u>MUNICIPALITY</u></b>						
Athens City	\$ 409,810	\$ 16,803,910	\$ 5,953,790	\$ 277,850	\$ 17,690,430	\$ 10,412,900
Nelsonville City	600,310	111,620	5,468,850	-	1,935,220	8,928,730
Albany Corporation	-	46,530	17,220	22,870	296,190	177,120
Amesville Corporation	-	-	13,730	2,130	119,180	1,122,640
Buchtel Corporation	35,170	-	40	-	71,230	54,070
Chauncey Corporation	50,600	-	3,590	-	297,220	866,140
Coolville Corporation	350	30,800	32,480	77,380	96,290	1,015,950
Glouster Corpoation	250	180	358,740	70,970	305,880	1,950,060
Jacksonville Corporation	9,010	-	-	2,390	125,530	-
Trimble Corporation	-	20	22,620	5,000	161,930	-
	<u>\$ 1,105,500</u>	<u>\$ 16,993,060</u>	<u>\$ 11,871,060</u>	<u>\$ 458,590</u>	<u>\$ 21,099,100</u>	<u>\$ 24,527,610</u>
<b><u>TOWNSHIPS</u></b>						
Athens Township	\$ 50	\$ 241,550	\$ 1,298,080	\$ 220,920	\$ 1,297,270	\$ 5,830,770
Alexander Township	-	720,000	29,800	39,060	360	2,564,000
Ames Township	-	39,060	880	36,420	35,030	-
Bern Township	-	239,710	-	57,140	-	5,000
Canaan Township	229,280	2,351,980	750,320	87,530	101,670	-
Carthage Township	-	491,970	5,350	128,300	-	-
Dover Township	4,853,280	20,770	992,140	69,810	75,400	6,650
Lee Township	-	28,220	79,530	143,800	35,250	37,290
Lodi Township	6,720	283,000	13,340	345,310	-	-
Rome Township	63,100	205,250	29,040	125,910	-	2,897,300
Troy Township	37,920	227,800	111,500	13,590	-	-
Trimble Township	2,404,800	3,302,610	17,900	1,057,490	57,590	2,259,740
Waterloo Township	113,900	3,615,560	64,320	116,820	-	-
York Township	4,575,500	1,137,490	52,800	136,460	26,380	1,270
	<u>\$ 12,284,550</u>	<u>\$ 12,904,970</u>	<u>\$ 3,445,000</u>	<u>\$ 2,578,560</u>	<u>\$ 1,628,950</u>	<u>\$ 13,602,020</u>
Total Athens County	<u>\$ 13,390,050</u>	<u>\$ 29,898,030</u>	<u>\$ 15,316,060</u>	<u>\$ 3,037,150</u>	<u>\$ 22,728,050</u>	<u>\$ 38,129,630</u>
<b><u>SCHOOL DISTRICTS</u></b>						
Athens CSD	\$ 5,313,740	\$ 18,004,450	\$ 8,248,700	\$ 499,390	\$ 19,334,300	\$ 17,116,460
Alexander LSD	120,620	4,694,840	204,210	654,410	331,800	2,778,410
Federal Hocking LSD	330,650	2,646,820	942,200	609,430	378,190	5,040,890
Trimble LSD	2,293,850	3,259,580	399,260	1,135,850	650,640	4,182,310
Nelsonville-York CSD	5,331,190	1,292,340	5,521,690	136,460	2,033,120	9,011,560
Warren LSD	-	-	-	1,610	-	-
	<u>\$ 13,390,050</u>	<u>\$ 29,898,030</u>	<u>\$ 15,316,060</u>	<u>\$ 3,037,150</u>	<u>\$ 22,728,050</u>	<u>\$ 38,129,630</u>
<b><u>Joint Vocational Schools</u></b>						
Tri-County J.V.S.	\$ 13,390,050	\$29,898,030	\$15,316,060	\$3,035,540	\$22,728,050	\$38,129,630
Washington County J.V.S.	-	-	-	1,610	-	-
	<u>\$13,390,050</u>	<u>\$29,898,030</u>	<u>\$15,316,060</u>	<u>\$3,037,150</u>	<u>\$22,728,050</u>	<u>\$38,129,630</u>

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Other	Total Value
\$ 710,030	\$ 267,862,590	\$ 28,377,160	\$ 5,607,880	\$ 585,010	\$ 10,152,430	\$ 1,812,270	\$ 366,656,060
207,710	16,273,270	3,396,230	1,101,250	31,910	-	57,600	38,112,700
41,450	-	185,730	924,790	-	-	32,130	1,744,030
-	-	4,320	17,630	-	-	-	1,279,630
-	-	-	219,830	-	-	136,390	516,730
-	-	60,550	286,490	10,960	-	148,880	1,724,430
-	2,020	186,230	340,110	2,150	-	-	1,783,760
-	-	690,670	317,910	-	-	62,520	3,757,180
-	-	53,910	68,030	-	-	84,390	343,260
40	-	50,060	10,880	20,390	-	-	270,940
\$ 959,230	\$ 284,137,880	\$ 33,004,860	\$ 8,894,800	\$ 650,420	\$ 10,152,430	\$ 2,334,180	\$ 416,188,720
\$ 121,330	\$ 209,570	\$ 1,136,640	\$ 2,020,590	\$ 18,310	\$ -	\$ 1,713,930	\$ 14,109,010
-	59,650	709,170	1,191,670	268,200	-	606,500	6,188,410
230	-	-	114,110	16,570	-	6,540	248,840
-	-	-	82,310	3,120	-	-	387,280
158,310	-	133,340	117,990	60,090	-	12,370	4,002,880
-	-	140,220	263,740	36,500	-	563,450	1,629,530
382,620	-	658,270	182,820	62,220	-	3,142,380	10,446,360
30,650	4,039,780	453,230	133,590	-	-	1,550	4,982,890
-	-	-	87,080	15,470	-	88,820	839,740
9,320	-	91,990	182,680	61,420	-	73,670	3,739,680
61,750	-	108,990	549,670	58,020	-	42,780	1,212,020
709,640	-	-	143,540	19,970	-	525,960	10,499,240
58,710	-	69,770	164,260	9,470	-	19,500	4,232,310
113,020	3,520,310	96,650	414,970	147,710	106,100	221,780	10,550,440
\$ 1,645,580	\$ 7,829,310	\$ 3,598,270	\$ 5,649,020	\$ 777,070	\$ 106,100	\$ 7,019,230	\$ 73,068,630
\$ 2,604,810	\$ 291,967,190	\$ 36,603,130	\$ 14,543,820	\$ 1,427,490	\$ 10,258,530	\$ 9,353,410	\$ 489,257,350
\$ 1,354,400	\$ 268,072,160	\$ 23,169,100	\$ 8,071,520	\$ 704,000	\$ 10,152,430	\$ 3,103,580	\$ 383,144,230
125,100	4,099,430	1,512,010	2,529,120	304,060	-	904,860	18,258,870
94,900	2,020	7,634,500	1,575,570	199,450	-	1,455,580	20,910,200
709,680	-	794,640	580,180	40,360	-	3,473,620	17,519,970
320,730	19,793,580	3,492,880	1,736,050	179,620	106,100	415,770	49,371,090
-	-	-	51,380	-	-	-	52,990
\$ 2,604,810	\$ 291,967,190	\$ 36,603,130	\$ 14,543,820	\$ 1,427,490	\$ 10,258,530	\$ 9,353,410	\$ 489,257,350
\$2,604,810	\$291,967,190	\$36,603,130	\$14,492,440	\$1,427,490	\$10,258,530	\$9,353,410	\$489,204,360
-	-	-	51,380	-	-	-	52,990
\$2,604,810	\$291,967,190	\$36,603,130	\$14,543,820	\$1,427,490	\$10,258,530	\$9,353,410	\$489,257,350

**Table 20**  
**Athens County, Ohio**  
*Athens County Taxes Collected*  
*(Collection Year 2024)*

Entity	Taxes <sup>(2)</sup>			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$ 3,448,651	\$ 30,834	\$ -	\$ 3,479,485
Children Services	6,096,672	51,333	-	6,148,005
ACBDD (Beacon School)	8,193,007	68,133	-	8,261,140
Ambulance Service	4,921,794	41,868	-	4,963,662
TB Levy	146,949	1,126	-	148,075
Senior Citizens	657,985	5,278	-	663,263
Senior Citizens Meals on Wheels	287,699	2,435	-	290,134
Total County Offices and Agencies	23,752,757	201,007	-	23,953,764
Health Department	1,235,276	10,530	-	1,245,806
317 Board	2,209,062	18,576	-	2,227,638
County Library	1,501,220	12,816	-	1,514,036
<sup>(1)</sup> Total Outside Agencies	4,945,558	41,922	-	4,987,480
Athens CSD	26,739,481	94,606	-	26,834,087
Nelsonville-York CSD	3,395,506	37,039	-	3,432,545
Alexander LSD	7,137,046	86,097	-	7,223,143
Federal Hocking LSD	5,728,693	95,310	-	5,824,003
Trimble LSD	1,327,411	20,283	-	1,347,694
Warren LSD	107,797	768	-	108,565
Tri-County JVS	3,310,289	28,389	-	3,338,678
Washington Co. JVS	5,998	48	-	6,046
Total Schools	47,752,221	362,540	-	48,114,761
Athens City	1,068,890	48	-	1,068,938
Nelsonville City	494,667	4,644	-	222,537
Albany Village	155,814	775	-	140,869
Amesville Village	44,542	115	-	37,102
Buchtel Village	87,813	2,442	-	87,869
Chauncey Village	57,072	1,049	-	51,831
Coolville Village	30,127	298	-	26,658
Glouster Village	188,722	3,528	-	201,892
Jacksonville Village	96,925	2,512	-	90,715
Trimble Village	55,176	860	-	56,808
Total Municipalities	2,279,748	16,271	-	1,985,219
Alexander Township	754,770	12,359	-	693,272
Ames Township	328,372	3,419	-	288,866
Athens Township	1,312,684	10,494	-	1,163,041
Bern Township	180,880	1,986	-	164,365
Canaan Township	490,505	1,730	-	446,760
Carthage Township	322,038	8,325	-	291,157
Dover Township	466,823	6,523	-	406,567
Lee Township	419,644	2,303	-	373,070
Lodi Township	389,551	3,967	-	338,907
Rome Township	454,317	8,844	-	452,469
Trimble Township	269,568	3,341	-	242,877
Troy Township	418,936	10,931	-	378,419
Waterloo Township	385,694	8,844	-	365,775
York Township	744,073	8,088	-	748,446
Total Townships	6,937,855	91,154	-	6,353,991
County Wide Total	\$ 85,668,139	\$ 712,894	\$ -	\$ 85,395,215

Source: Athens County Auditor

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

<sup>(2)</sup> Taxes are net of any fees (except for County & outside agency funds which report gross taxes) and include Homestead and Credits from the State.

**Table 21**  
**Athens County, Ohio**  
*Athens County State Payments and Special Assessments Collected*  
*(Collection Year 2024)*

Entity	State Payments			
	Gasoline	Motor Vehicle License	Local Government	Total
General Fund	\$ -	\$ 13,476	\$ 760,383	\$ 773,859
Co. Engineer	3,871,745	2,044,761	-	5,916,506
Total County Offices and Agencies	3,871,745	2,058,237	760,383	6,690,365
Athens City	-	97,866	458,329	556,195
Nelsonville City	-	41,146	74,183	115,329
Albany Village	-	6,403	21,928	28,331
Amesville Village	-	5,681	6,261	11,942
Buchtel Village	-	7,289	12,156	19,445
Chauncey Village	-	5,339	17,475	22,814
Coolville Village	-	4,492	14,030	18,522
Glouster Village	-	10,358	21,747	32,105
Jacksonville Village	-	4,226	9,886	14,112
Trimble Village	-	2,214	9,798	12,012
Total Municipalities	-	185,014	645,793	830,807
Alexander Township	143,776	26,180	16,479	186,435
Ames Township	143,776	16,082	12,653	172,511
Athens Township	163,830	44,419	52,777	261,026
Bern Township	143,776	13,444	11,660	168,880
Canaan Township	143,776	21,777	15,752	181,305
Carthage Township	143,776	24,891	17,234	185,901
Dover Township	143,776	28,265	20,503	192,544
Lee Township	143,776	19,757	14,472	178,005
Lodi Township	143,776	22,780	16,336	182,892
Rome Township	143,776	24,407	17,497	185,680
Trimble Township	143,776	20,102	17,435	181,313
Troy Township	143,776	26,112	17,934	187,822
Waterloo Township	143,776	23,221	15,942	182,939
York Township	143,776	20,269	20,789	184,834
Total Townships	2,032,918	331,706	267,463	2,632,087
County Wide Total	\$ 5,904,663	\$ 2,574,957	\$ 1,673,639	\$ 10,153,259
Special Assessments <sup>(1)</sup>				
Plains Water & Sewer	\$ 12,689	Athens City		\$ 676,541
Buchtel Water & Sewer	-	Nelsonville City		23,020
Trimble Waste Water	164,321	Albany Village		7,414
Hocking Conservancy District	330,010	Amesville Village		-
Le-Ax Water	27,814	Buchtel Village		-
Margrets Creek	162,459	Coolville Village		5,285
Tuppers Plains Chester Water	1,552	Glouster Village		4,628
Burr Oak Water	671	Jacksonville Village		6,821
Hocking County Auditor	435	Trimble Village		3,649
Sunday Creek Water	44	Total Municipalities		\$ 727,358
Route 50 Sewer	21,926			
Total Special Districts	\$ 699,995			

Source: Athens County Auditor

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

<sup>(1)</sup> Special Assessments are net of any fees.



**Table 22**  
**Athens County, Ohio**  
*Detail Sales Tax Receipts*  
*(Collection Year 2024)*  
*(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.).	\$ 1,784,467	20.75%	\$ 892,273	20.78%	\$ 2,676,740	20.76%
Direct Pay	Taxes paid directly to the State.	11,625	0.14%	5,813	0.14%	17,438	0.14%
Seller's Use	Out of State Retailers.	1,814,333	21.10%	906,093	21.10%	2,720,426	21.10%
Consumer's Use	Taxes due beyond what was paid to supplier.	105,239	1.22%	52,613	1.23%	157,852	1.22%
Motor Vehicle	From County Clerk of Courts.	1,139,632	13.25%	569,625	13.27%	1,709,257	13.26%
Watercraft and Outboard Motors	From County Clerk of Courts.	13,515	0.16%	6,755	0.16%	20,270	0.16%
Liquor Control	State or Agency Liquor Stores.	46,807	0.55%	23,403	0.55%	70,210	0.54%
Voluntary Payments	Payments made by nonregistered consumers.	747	0.02%	373	0.01%	1,120	0.01%
Assessment Payments	From Tax Assessments.	42,552	0.50%	19,219	0.45%	61,771	0.48%
Audit Payments	From Audits.	18,150	0.21%	8,297	0.19%	26,447	0.21%
Sales Tax on Motor Fuel	Tax Due on Motor Fuel Tax Refunds.	534	0.01%	267	0.01%	801	0.01%
Certified Assessment Payments	From Certified Tax Assessments	19,885	0.23%	7,264	0.17%	27,149	0.21%
Statewide Master	Chain Stores (Wal-Mart, Lowes, Etc.).	3,050,895	35.47%	1,525,448	35.54%	4,576,343	35.49%
Streamlined Sales-Intrastate	Streamlined Tax Agreement Payments	176,774	2.06%	88,391	2.06%	265,165	2.06%
Streamlined Sales-Interstate	Streamlined Tax Agreement Payments	98,107	1.14%	49,063	1.14%	147,170	1.14%
Streamlined Use	Streamlined Tax Agreement Payments	220	0.00%	110	0.00%	330	0.00%
Use Tax from Ohio IT 1040	State Income Tax Payments	760	0.01%	380	0.01%	1,140	0.01%
Non-Resident Motor Vehicle	Non-Ohio resident purchases of motor vehicles.	3,210	0.04%	1,605	0.04%	4,815	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.	272,812	3.17%	136,408	3.18%	409,220	3.17%
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>8,600,264</u>	<u>100.03%</u>	<u>4,293,400</u>	<u>100.03%</u>	<u>12,893,664</u>	<u>100.00%</u>
Adjustments		-		-		-	
Less Refund		<u>(13,891)</u>		<u>(4,970)</u>		<u>(18,861)</u>	
Aggregate Tax Receipts		8,586,373		4,288,430		12,874,803	
Less 1% Administrative Fee		<u>(85,864)</u>		<u>(42,884)</u>		<u>(128,748)</u>	
Total Tax Allocation		<u>\$ 8,500,509</u>		<u>\$ 4,245,546</u>		<u>\$ 12,746,055</u>	

Source: Ohio Department of Taxation

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# OHIO AUDITOR OF STATE KEITH FABER



## ATHENS COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/19/2025

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](http://www.ohioauditor.gov)