

ATHENS COUNTY, OHIO

Supplemental Reports

**For the Year Ended
December 31, 2019**



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Columbus, Ohio 43215
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(800) 282-0370

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

We have reviewed the *Independent Auditor's Report* of Athens County prepared by Julian & Grube, Inc., for the audit period January 1, 2019 through December 31, 2019. 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
Auditor of State
Columbus, Ohio

December 3, 2020

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ATHENS COUNTY

TABLE OF CONTENTS

	<u>PAGES</u>
Schedule of Expenditures of Federal Awards.....	1 - 3
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	4 - 5
Independent Auditor’s Report on Compliance With Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and the Schedule of Expenditures of Federal Awards Required by the <i>Uniform Guidance</i>	6 - 7
Schedule of Findings 2 <i>CFR</i> § 200.515.....	8 – 9
Corrective Action Plan 2 <i>CFR</i> § 200.511(c).....	10
Summary Schedule of Prior Audit Findings 2 <i>CFR</i> § 200.515	11

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ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) PASSED THROUGH TO SUBRECIPIENTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Education:</i>				
Child Nutrition Cluster:				
(D) School Breakfast Program	10.553	EDU01-3L70		\$ 9,575
(D) National School Lunch Program	10.555	EDU01-3L60		14,717
Total Child Nutrition Cluster				<u>24,292</u>
<i>Passed through Ohio Department of Job and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5711/G-2021-11-5898		638,319
Total SNAP Cluster				<u>638,319</u>
<i>Passed through Ohio Department of Natural Resources:</i>				
Forest Service Schools and Roads Cluster:				
Schools and Roads- Grants to States	10.665	FED FLOOD FOREST 19-3	13,320	\$ 26,641
Total Forest Service Schools and Road Cluster			<u>13,320</u>	<u>26,641</u>
Total U.S. Department of Agriculture			<u>13,320</u>	<u>689,252</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency:</i>				
(E)(G) Community Development Block Grants/State's Program	14.228	N/A		51,069
Community Development Block Grants/State's Program	14.228	B-F-16-1AE-1		3
Community Development Block Grants/State's Program	14.228	B-X-17-1AE-1		177,586
Community Development Block Grants/State's Program	14.228	B-F-18-1AE-1		73,740
Community Development Block Grants/State's Program	14.228	B-C-18-1AE-1		122,723
Total Community Development Block Grants/State's Program				<u>425,121</u>
Home Investment Partnerships Program	14.239	B-C-18-1AE-2		303,201
Total U.S. Department of Housing and Urban Development				<u>728,322</u>
U.S. DEPARTMENT OF INTERIOR				
<i>Passed Through Ohio Department of Natural Resources:</i>				
(G) Payments in Lieu of Taxes	15.226	N/A		7,390
National Forest Acquired Lands	15.438	FED FLOOD FOREST 19-3	5,845	11,690
Total U.S. Department of Interior			<u>5,845</u>	<u>19,080</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2019-VOCA-132131480		112,743
Crime Victim Assistance	16.575	2019-VOCA-132131472		132,643
Crime Victim Assistance	16.575	2019-VOCA-132131499		50,064
Crime Victim Assistance	16.575	2020-VOCA-132920932		35,859
Crime Victim Assistance	16.575	2020-VOCA-132920955		15,449
Crime Victim Assistance	16.575	2020-VOCA-132920960		51,108
Total Crime Victim Assistance				<u>397,866</u>
Violence Against Women Formula Grants	16.588	2017-WF-VA5-8417		3,290
Violence Against Women Formula Grants	16.588	2018-WF-VA5-8417		53,806
Total Violence Against Women Formula Grants				<u>57,096</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-LLE-5103 OCJS		2,931
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-LLE-5103 OCJS		11,486
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>14,417</u>
Total U.S. Department of Justice				<u>469,379</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Perry County Department of Job and Family Services (WIOA Area 14):</i>				
WIOA Cluster:				
(G) WIOA Adult Program	17.258	N/A		268,099
(G) WIOA Youth Activities	17.259	N/A	31,972	308,223
(G) WIOA Dislocated Worker Formula Grants	17.278	N/A		227,305
Total WIOA Cluster				<u>803,627</u>
(G) WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	N/A	935	1,085
Total U.S. Department of Labor			<u>32,907</u>	<u>804,712</u>

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ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(C) PASSED THROUGH TO SUBRECIPIENTS	(A),(B),(F) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	103679		\$ 421,578
Highway Planning and Construction	20.205	104035		1,382,280
Highway Planning and Construction	20.205	108549		341,888
Highway Planning and Construction	20.205	108558		9,646
Highway Planning and Construction	20.205	109141		24,768
Total Highway Planning and Construction Cluster				<u>2,180,160</u>
<i>Passed Through Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2019-Athens Co. Sheriff's Offi-00037		12,602
State and Community Highway Safety	20.600	STEP-2020-Athens Co. Sheriff's Offi-00079		2,483
Total State and Community Highway Safety				<u>15,085</u>
National Priority Safety Programs	20.616	DDEP-2019-Athens Co. Sheriff's Offi-00046		680
Total Highway Safety Cluster				<u>15,765</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2019-Athens Co. Sheriff's Offi-00037		12,842
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2020-Athens Co. Sheriff's Offi-00079		6,972
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>19,814</u>
Total U.S. Department of Transportation				<u>2,215,739</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio University:</i>				
(G) Adult Education - Basic Grants to States	84.002	N/A		50,499
<i>Passed Through Ohio Department of Education:</i>				
Special Education Cluster (IDEA):				
Special Education_Grants to States	84.027	3M20		25,062
Special Education_Preschool Grants	84.173	3C50		2,778
Total Special Education Cluster (IDEA)				<u>27,840</u>
(H) Special Education-Grants for Infants and Families	84.181	H181A170024/H171A180024		36,274
Total U.S. Department of Education				<u>114,613</u>
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State:</i>				
(G) 2018 HAVA Election Security Grant	90.404	N/A		43,599
Total U.S. Election Assistance Commission				<u>43,599</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-1819-11-5712-G-2021-11-5899		99,458
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1819-11-5712-G-2021-11-5899		63,728
Temporary Assistance for Needy Families	93.558	G-1819-11-5711-G-2021-11-5898	368,197	3,259,561
Temporary Assistance for Needy Families	93.558	G-1819-11-5712-G-2021-11-5899		8,792
Total TANF Cluster			<u>368,197</u>	<u>3,332,081</u>
Child Support Enforcement	93.563	G-1819-11-5711-G-2021-11-5898		1,468,800
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-1819-11-5711-G-2021-11-5898		123,183
Total CCDF Cluster				<u>123,183</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5712-G-2021-11-5899		128,626
Foster Care_Title IV-E	93.658	G-1819-11-5712-G-2021-11-5899		1,591,630
Adoption Assistance	93.659	G-1819-11-5712-G-2021-11-5899		1,384,073
Social Services Block Grant	93.667	G-1819-11-5711-G-2021-11-5898		319,089
Social Services Block Grant	93.667	G-1819-11-5712-G-2021-11-5899		321
(H) Social Services Block Grant	93.667	1901OHSOSR		33,718
Total Social Services Block Grant				<u>353,128</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5712-G-2021-11-5899		15,427
Children's Health Insurance Program	93.767	G-1819-11-5711-G-2021-11-5898		253,850
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1819-11-5711-G-2021-11-5898		1,861,454
Medical Assistance Program	93.778	G-1819-11-5712-G-2021-11-5899		1,295
(H) Medical Assistance Program	93.778	2005OH5ADM/1905OH5ADM		212,436
Total Medicaid Cluster				<u>2,075,185</u>
Total U.S. Department of Health and Human Services			<u>368,197</u>	<u>10,825,441</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4360-DR-009-0480F		1,708,997
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01		21,245
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005		26,430
Total Emergency Management Performance Grants				<u>47,675</u>
Total U.S. Department of Homeland Security				<u>1,756,672</u>
Total Federal Financial Assistance			<u>\$ 420,269</u>	<u>\$ 17,666,809</u>

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**ATHENS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

- (A) This schedule includes the federal award activity of Athens County under programs of the federal government for the year ended December 31, 2019 and is prepared in accordance with the cash basis of accounting. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Athens County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Athens County.
- (B) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The County has not elected to use the 10% de minimis indirect cost rate.
- (C) The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note A 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.
- (D) The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, Athens County assumes it expends federal monies first.
- (E) The County has a revolving loan program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. This schedule reports loans made and administrative costs as disbursements. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans, however are not included as disbursements on this schedule.
- These loans are collateralized by mortgages on the property or asset acquired. At December 31, 2019, the gross amount of loans outstanding under this program was \$228,939.
- (F) 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.
- (G) Pass-through grant numbers were unable to be obtained for these grants.
- (H) This portion of the grant was passed through the Ohio Department of Developmental Disabilities.

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**Independent Auditor’s Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards***

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States’ *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Athens County’s basic financial statements and have issued our report thereon dated August 24, 2020, wherein we noted as discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods. We also noted Athens County chose to utilize GASB No. 95 and postpone any newly applicable GASB pronouncements until the reporting date of December 31, 2020. Furthermore, the Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual (Budget Basis) beginning fund balance for the ACBDD (Beacon School) Fund was restated for \$1.5 million.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered Athens County’s internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of Athens County’s internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Athens County’s financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2019-001 to be a significant deficiency.

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Compliance and Other Matters

As part of reasonably assuring whether Athens County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Athens County's Response to Finding

Athens County's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not subject Athens County's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results and does not opine on the effectiveness of Athens County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Athens County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
August 24, 2020

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Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and the Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Athens County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Athens County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies Athens County's major federal programs.

Management's Responsibility

Athens County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on Athens County's compliance for each of Athens County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Athens County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on Athens County's major programs. However, our audit does not provide a legal determination of Athens County's compliance.

Opinion on Each Major Federal Program

In our opinion, Athens County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Athens County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Athens County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Athens County's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. 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 also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Athens County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements. We issued our unmodified report thereon dated August 24, 2020. Our opinion also explained that Athens County adopted *Governmental Accounting Standard No. 95* during the year. We conducted our audit to opine on Athens County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Julian & Grube, Inc.
August 24, 2020

ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITORS' RESULTS		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	Yes
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR § 200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs:</i>	WIOA Cluster; Highway Planning and Construction Cluster; Child Support Enforcement, CFDA #93.563; Public Assistance Grants, CFDA #97.036
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

ATHENS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2019-001

Significant Deficiency - Financial Statement Presentation

Sound financial reporting is the responsibility of the Board of Commissioners and management and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

In order to properly state financial statement amounts, the following adjustments were made:

- In the Ambulance Fund, an adjustment was necessary to increase the accrued wages and benefits payable, intergovernmental payable, and the accounts payable for a total amount of \$95,013 to properly state those respective payables. Also in the Ambulance Fund, an adjustment was necessary to increase the EMS receivable by \$705,714 to properly state the receivable at year end.
- In the ACBDD (Beacon School) Fund, a restatement of beginning fund and cash balance in the amount of \$1,500,000 was originally recorded, however, it was determined this restatement was not necessary. An adjustment was made to reverse this restatement to put the fund balance and cash balance back to the prior year audited values.
- Per GASB 54, the Beacon Reserve Fund (non-major) activity and balance was adjusted to be included as part of the ACBDD (Beacon School) Fund (Major).

The audited financial statements, related notes, and County records have been adjusted for the adjustments identified during the audit.

Failure to correctly record activity may not only impact the users' understanding of the financial operations, it may also inhibit the Board of Commissioners ability to make sound financial decisions and result in material misstatements of the financial statements.

We recommend the County implement additional controls over financial reporting to ensure accurate financial reports throughout the year and at year end.

3. FINDINGS FOR FEDERAL AWARDS AND QUESTIONED COSTS
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None



Jill A. Thompson
Athens County Auditor

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2019

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2019-001	Before submitting their HINKLE report, the County will review the report for accuracy and completeness.	December, 31, 2020	Jill Thompson, County Auditor





Jill A. Thompson
Athens County Auditor

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2018-001	2018	The Board of Elections could not provide a policy and procedures manual for payroll or human resource. The department used the County Commissioners Personnel Policy and Procedures Manual as a guide for their procedures, however never formally adopted to do so.	Partially Corrected	Moved to Management Letter
2018-002	2018	All public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance for the safeguarding of public funds. Weaknesses were noted in the internal controls in the Board of Elections department over payroll disbursements, due to inadequate payroll documentation policies and procedures.	Partially Corrected	Moved to Management Letter
2018-003	2018	The County Board of Elections does not have a human resource department. There was no evidence that employee hires were approved by the governing board of the department. It was also noted that some of these hires had familial relationships with existing employees working in the Board of Elections department.	Finding Corrected	N/A



Athens County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019



ATHENS COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2019



Jill A. Thompson
Athens County Auditor

Ben Abfall
Chief Deputy Auditor

Tammi Goeglein
Executive Assistant

Heidi Easley
Real Estate Division
Manager

Sally Stump
Payroll Administrator

Prepared by:
Alan D. Ferguson, Financial Reporting Administrator
James Conrath, Financial Administrative Assistant
Cindi Lucas, Financial Administrative Assistant
and
The Staff of the Auditor's Office

Bailey Dean
Scott Dunfee

Janet Harner
Larry Hines

Alex Knippa
Lou Anna Lenigar

ATHENS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019
TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
TRANSMITTAL LETTER.....	i
GFOA CERTIFICATE OF ACHIEVEMENT	v
ELECTED OFFICIALS	vi
ORGANIZATIONAL CHART.....	vii
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	1
MANAGEMENT’S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Position	14
Statement of Activities	15
FUND FINANCIAL STATEMENTS:	
Balance Sheet – Governmental Funds	17
Reconciliation of Total Governmental Fund Balances	
To Net Position of Governmental Activities	20
Statement of Revenues, Expenditures and Changes	
In Fund Balances of Governmental Funds.....	21
Reconciliation of Statement of Revenues, Expenditures and Changes	
In Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Revenues, Expenditures and Changes	
In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:	
General Fund	25
Job and Family Services Fund	26
Road (MVGT) Fund	27
Children Services Fund	28
ACBDD (Beacon School) Fund	29
Ambulance Service Fund	30
Statement of Fund Net Position – Proprietary Funds	31
Statement of Revenues, Expenses and Changes in	
Fund Net Position - Proprietary Funds	32
Statement of Cash Flows – Proprietary Funds	33
Statement of Fiduciary Net Position – Fiduciary Funds	34
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	35
NOTES TO THE BASIC FINANCIAL STATEMENTS	36
REQUIRED SUPPLEMENTAL INFORMATION:	
Schedule of County’s Proportionate Share of Net Pension/OPEB Liability - OPERS	97
Schedule of County’s Proportionate Share of Net Pension Liability - STRS	99
Schedule of County Contributions–Ohio Public Employees Retirement System–Traditional Plan ..	101
Schedule of County OPEB Contributions– Ohio Public Employees Retirement System	104

ATHENS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019
TABLE OF CONTENTS
(continued)

	PAGE
Schedule of County Contributions–STRS	105
NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION	107
COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:	
NONMAJOR GOVERNMENTAL FUNDS:	
Fund Description – Nonmajor Governmental Funds	108
Combining Balance Sheet – Nonmajor Governmental Funds.....	117
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Nonmajor Governmental Funds	118
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	119
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Nonmajor Special Revenue Funds	131
Combining Balance Sheet – Nonmajor Debt Service Funds.....	143
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Nonmajor Debt Service Funds	145
Combining Balance Sheet – Nonmajor Capital Projects Funds	147
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Nonmajor Capital Projects Funds	149
Schedules of Revenues, Expenditures and Changes	
In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual:	
Major Governmental Funds	151
Nonmajor Governmental Funds	162
NONMAJOR PROPRIETARY FUNDS:	
Fund Description – Nonmajor Proprietary Funds	265
Combining Statement of Fund Net Position – Nonmajor Enterprise Funds	266
Combining Statement of Revenues, Expenses and Changes	
In Fund Net Position – Nonmajor Enterprise Funds	267
Combining Statement of Cash Flows– Nonmajor Enterprise Funds	269
Schedules of Revenues, Expenses and Changes	
In Fund Equity– Budget (Non-GAAP Budgetary Basis) and Actual:	
Major Enterprise Funds	270
Nonmajor Enterprise Funds	272
Combining Statement of Net Position – Nonmajor Internal Service Funds.....	276
Combining Statement of Revenues, Expenses and Changes	
In Fund Net Position – Nonmajor Internal Service Funds	277
Combining Statement of Cash Flows – Nonmajor Internal Service Funds.....	278
Schedules of Revenues, Expenses and Changes	
In Fund Equity – Budget (Non-GAAP Budgetary Basis) and Actual:	
Nonmajor Internal Service Funds	279

ATHENS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019
TABLE OF CONTENTS
(continued)

	PAGE
NONMAJOR FIDUCIARY FUNDS:	
Fund Description – Nonmajor Fiduciary Funds	283
Combining Statement of Fiduciary Net Position – Nonmajor Private Purpose Trust Funds.....	285
Combining Statement of Changes in Fiduciary Net Position – Nonmajor Private Purpose Trust Funds.....	286
Schedules of Revenues, Expenditures and Changes In Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual: Nonmajor Private Purpose Trust Funds	287
Combining Statement of Changes in Assets and Liabilities – All Agency Funds.....	292
STATISTICAL SECTION	
INTRODUCTION TO THE STATISTICAL SECTION	T-1
TABLES:	
Net Position by Component – Last Ten Years	T-2
Changes in Net Position – Last Ten Years	T-4
Fund Balances, Governmental Funds – Last Ten Years.....	T-8
Changes in Fund Balances, Governmental Funds – Last Ten Years	T-10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years	T-12
Property Tax Rates of Overlapping Governments – Last Ten Years	T-13
Property Tax Rates – Last Ten Years	T-14
Principal Taxpayers – Real Estate Tax – 2019 and 2010	T-16
Principal Taxpayers – Public Utility Tangible Personal Property Tax – 2019 and 2010	T-17
Real Property Tax Levies and Collections – Last Ten Years.....	T-18
Ratio of Outstanding Debt By Type – Last Ten Years.....	T-19
Ratio of General Bonded Debt Outstanding – Last Ten Years	T-20
Pledged Revenue Coverage – Last Ten Years	T-21
Computation of Direct and Overlapping General Obligation Debt Attributable To Governmental Activities – December 31, 2019.....	T-22
Computation of Legal Debt Margin – Last Ten Years.....	T-24
Demographic and Economic Statistics – Last Ten Years	T-26
Principal Employers – 2019 and 2010.....	T-27
County Government Employees by Function/Activity – Last Ten Years.....	T-28
Operating Indicators by Function/Activity – Last Ten Years	T-30
Governmental Activities Capital Assets by Function/Activity – Last Ten Years	T-34
Assessed Valuation of Exempted Real Property – January 1, 2018	T-36
Athens County Taxes Collected – Collection Year 2019.....	T-38
Athens County State Payments and Special Assessments Collected – Collection Year 2019.....	T-39
Detail Sales Tax Receipts – Collection Year 2019.....	T-40

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Introductory Section



Photos: Jeremy Stump

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Jill A. Thompson
Athens County Auditor

Honorable Lenny Eliason
Honorable Charlie Adkins
Honorable Chris Chmiel

August 24, 2020

CITIZENS OF ATHENS COUNTY, OHIO

As County Auditor, I am pleased to present our thirtieth Comprehensive Annual Financial Report (CAFR) for Athens County for the year ended December 31, 2019. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. This CAFR will provide the necessary information to the taxpayers of Athens County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Athens County with sound financial information for future decision making.

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

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Athens County was organized into a separate political entity in 1805 and consists of fourteen townships, eight villages, and two cities. The County encompasses 506.8 square miles and has a population of approximately 65,327. The City of Athens is the County seat with an estimated population of 24,536.

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

As the Chief Fiscal Officer, the County Auditor is responsible for maintaining and reporting of the financial records, the issuance of County warrants, and payment to creditors for liabilities incurred by the County. As the Chief Payroll Officer, she is the paymaster for all County employees. As the Chief Assessor she maintains the tax duplicate, abstracts, tax lists, and the tax rates for real estate and manufactured homes. The County Auditor administers tax reduction programs including Owner-Occupancy Tax Credits, Non-Business Tax Credits, Homestead Exemption Program and the Current Agricultural Use Valuation Program. She also manages the apportionments, settlements and distribution of tax receipts to the appropriate political subdivisions. The County Auditor serves as the administrator of the Automatic Data Processing Board and as the County Sealer of Weights and Measures. The County Auditor is also responsible for the issuance of licenses and permits as required by statute including the sale of dog licenses. The auditor also serves as the Geographical Information System Administrator for the County as an appointment by the Board of Commissioners.

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

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

REPORTING ENTITY

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

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

ECONOMIC OUTLOOK

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

The City of Nelsonville is situated at the edge of the Hocking Hills Region. Nelsonville is a unique community steeped in the history of coal mining and brick making. It is home to the Hocking Valley Scenic Railway, the Rocky Outdoor Gear Store, Stuart's Opera House, the Historic Public Square, Hocking College, the Hockhocking Adena Bikeway and one-of-a-kind shops and galleries. It is known for its Starbrick-lined streets. Nelsonville continues to develop its tourism industry by hosting various events including the Nelsonville Music Festival and the annual Parade of the Hills Festival in its historic town square. Stuart's Opera House hosts over 75 events per year and has recently completed a major renovation. It is recognized as the cornerstone of the historic Public Square in Nelsonville, Ohio. The City was recently awarded a grant begin constructing a new Waste Water Treatment Plant.

The City of Athens uses the "Essence of Athens", an economic development plan designed to boost the \$140 million tourism industry in Athens. Several new businesses have opened in the city, including Athens Central Hotel, Marshalls, and Menard's. Phase one of the Baileys Trail System has opened offering 14 miles of beginner and intermediate mountain bike trails. The project is expected to be completed in 2021 and will connect the communities of Nelsonville, Buchtel, Chauncey, Athens and The Plains.

Ohio University continues to play an important role in the economic development of Athens County. They have continued ongoing major construction projects on their Building Systems and Infrastructure, Academic and Programmatic Facilities, and Utility System Upgrades. Ohio University's future capital projects include \$33.6 million for Phase 2 of the Clippinger Renovation, and collaboration with the City of Athens on the Richland Avenue Pedestrian Passageway that is projected to cost \$3.3 million.

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

COUNTY GOVERNMENT INITIATIVES

In 2019, the Auditor's Geographical Informational System (GIS) division continued work with outside agencies further developing Athens County's GIS layers. Maintenance on the LBRS data and the County's parcel layers continues as they are always changing. The County's new web-mapping solution continues to grow and update with new features using ESRI's ArcGIS Online application. The GIS division also continues to update its new GIS data hub site, where you can access all of the web-mapping solutions and most of the County's GIS data.

The County Engineer repaired/replaced twelve bridges and replaced thirty-six culverts on various County roads in 2019. There were 11.41 miles of County roads chip and sealed with over seventeen miles of roads repaved.

The Auditor's office Real Estate Division uses iasWorld® solution which is a complete appraisal and tax administration software package that offers a Web-based, GIS-enabled toolset for managing the entire property tax life cycle. The office is in the midst of the 2020 reappraisal as the appraisers are finishing up their field visits to each property in Athens County and will soon begin recosting the tables in the iasWorld® system. The office launched a new website which includes Eagleview pictometry as an option for the property owners. The Auditor's office continues to utilize the latest technology to provide the residents of Athens County the best resources.

RELEVANT FINANCIAL POLICIES

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

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

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

The County also has a Board of Commissioners Personnel Policy and Procedures Manual and an Internal Control Guide that are used to assist all County departments in the day-to-day procedures and practices of the County.

INTERNAL CONTROLS

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

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

INDEPENDENT AUDIT

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

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Athens County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

ACKNOWLEDGEMENTS

The publication of this 2019 Comprehensive Annual Financial Report of Athens County which follows the format of the reporting model required by GASB Statement No. 34 demonstrates the continual commitment to professionalism of the Athens County Auditor's Office. This report significantly increases the accountability of the management of the County to our taxpayers.

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

Finally, I wish to express gratitude to all the staff of the Athens County Auditor's Office who contributed to this report. Financial Reporting Administrator Alan D. Ferguson, with the assistance of Financial Reporting Administrative Assistant Cindi Lucas, continued exertion and untiring efforts receive my personal appreciation.

Sincerely,



Jill A. Thompson
Athens County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Athens County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

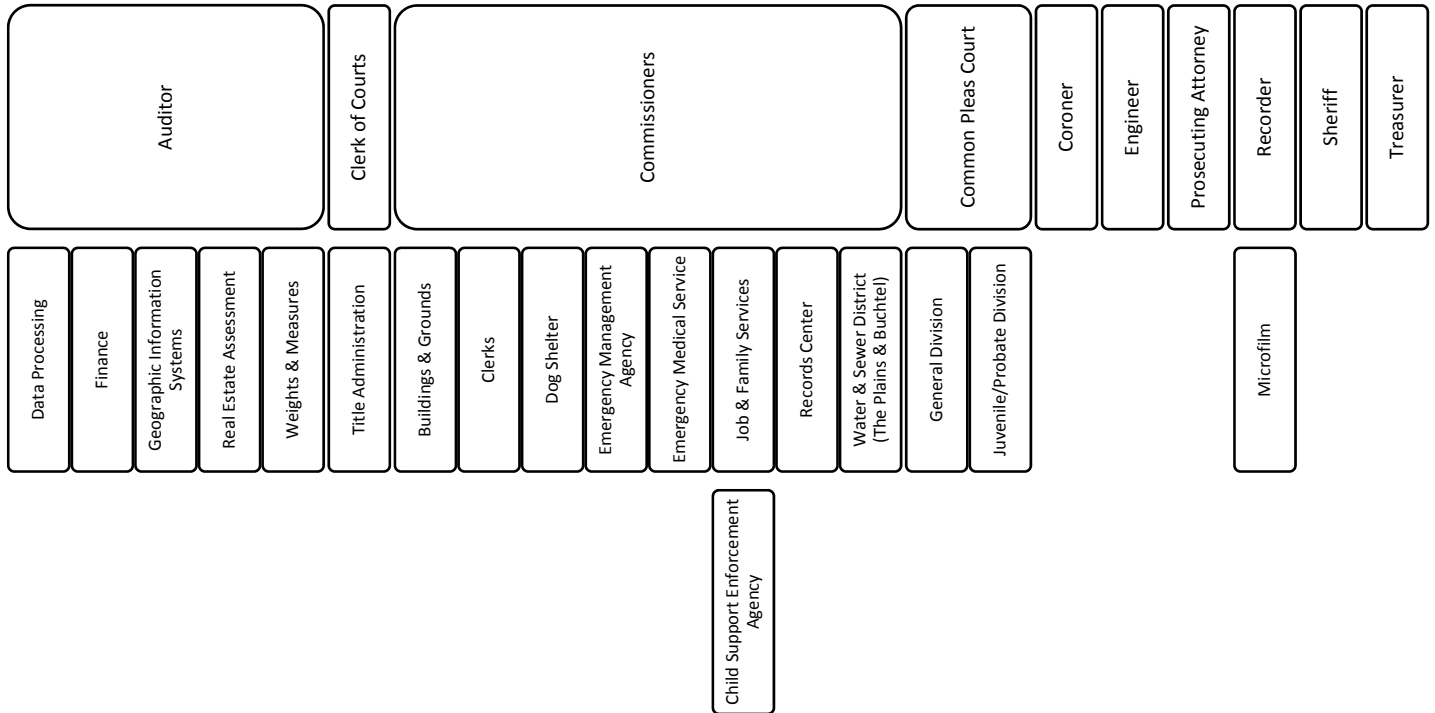
Executive Director/CEO

ATHENS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2019

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
Leonard R. Eliason	County Commissioner	1/01/19 to 12/31/22
Christopher T. Chmiel	County Commissioner	1/03/17 to 1/02/21
Charles R. Adkins	County Commissioner	1/02/17 to 1/01/21
Jill A. Thompson	County Auditor	3/11/19 to 3/12/23
Ric Wasserman	County Treasurer	6/05/18 to 9/05/21
Keller J. Blackburn	Prosecuting Attorney	1/07/17 to 1/03/21
R. Jeff Maiden	County Engineer	1/07/17 to 1/03/21
Jessica A. Markins	County Recorder	1/07/17 to 1/03/21
Carl T. Ortman	County Coroner	1/07/17 to 1/03/21
Candy S. Russell	Clerk of Courts	10/30/19 to 1/03/21
Pat Lang	Common Pleas Court Judge	2/09/15 to 2/08/21
George P. McCarthy	Common Pleas Court Judge	1/01/17 to 12/31/22
Robert W. Stewart	Probate/Juvenile Court Judge	2/09/15 to 2/08/21
Rodney Smith	Sheriff	1/02/17 to 1/03/21

ORGANIZATIONAL CHART OF ATHENS COUNTY

Citizens of Athens County



Ex Officio & Appointed Boards



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Financial Section



Photos: Jim Downard

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Independent Auditor's Report

Athens County
15 South Court Street
Athens, Ohio 45701

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Athens County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to Athens County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of Athens County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Athens County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Job and Family Services, Road (MVGT), Children Services, ACCBDD (Beacon School) and Ambulance Service funds, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of Athens County. It was also discussed in Note 5 to the financial statements that the County chose to utilize GASB No. 95, allowing them to postpone the implementation of any newly applicable GASB pronouncements until the reporting date of December 31, 2020. Furthermore, the Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual (Budget Basis) beginning fund balance for the ACBDD (Beacon School) Fund was restated for \$1.5 million. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on Athens County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2020, on our consideration of Athens County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Athens County's internal control over financial reporting and compliance.



Julian & Grube, Inc.
August 24, 2020

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

The discussion and analysis of Athens County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2019. 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 2019 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, 2019 by \$42,731,829.

The County's total net position decreased \$6,065,621 or 12.43% from 2018 to 2019.

Program revenues for governmental activities accounted for \$41,077,077 or 56.80% of total governmental activities revenue. General revenues for governmental activities accounted for \$31,243,441 or 43.20% of total governmental activities revenue.

The County had \$77,927,549 in expenses related to governmental activities; \$41,077,077 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$31,243,441 were utilized to provide for these programs.

Program revenues of business-type activities accounted for \$1,643,088 or 98.55% of total business-type activities revenue. General revenues accounted for \$24,161 or 1.45% of the total business-type activities revenue.

The County had \$2,125,839 in expenses related to business-type activities; \$1,643,088 of these expenses were offset by program specific charges for services. General revenues of \$24,161 were utilized to provide for these programs.

Among major funds, the General Fund had \$16,114,464 in revenues, \$15,436,671 in expenditures, and (\$511,172) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$166,621 from \$5,534,625 to \$5,701,246.

In 2019, the County's governmental activities outstanding bonds at year-end reflect a net increase of \$3,457,489 or 1539.27% in the principal balance to \$3,682,108. The County's governmental activities related outstanding long-term notes decreased by \$55,309 or 13.32% to \$360,000. Total debt outstanding increased in 2019 by \$3,402,180 to a principal balance of \$4,042,108.

In 2019, the County's business-type related outstanding bonds had a net decrease of \$63,419 or 7.03% to \$838,188, while the County's business-type activities related outstanding loans had a net increase of \$634,935 or 32.72% to \$2,575,740. Total business-type activities related debt outstanding increased in 2019 by \$571,516 to \$3,413,928.

USING THIS ANNUAL REPORT

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

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

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

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

REPORTING THE COUNTY AS A WHOLE

Statement of Net Position and the Statement of Activities

One of the most important questions asked about the finances of the County is "How did the County do financially during 2019?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities, and deferred inflows and outflows of resources using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. The accrual basis of accounting recognizes all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Job and Family Services Fund, Road (MVGT) Fund, Children Services

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Fund, ACBDD (Beacon School) Fund, and Ambulance Service Fund. The County's major proprietary funds are the Plains Sewer Fund and the Buchtel 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 Workmen's Compensation Funds. Because these services predominately benefit governmental activities rather than business-type functions, they have been included with governmental activities in the government-wide financial statements.

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

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

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

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2019 compared to 2018:

Table 1
Net Position

	Governmental	Governmental	Business-Type	Business-Type	Total	
	Activities	Activities	Activities	Activities	Restated	
	2019	Restated 2018	2019	Restated 2018	2019	Restated 2018
<i>Assets:</i>						
Current and Other Assets	52,152,722	\$48,866,382	\$1,446,103	\$1,344,704	\$53,598,825	\$50,211,086
Capital Assets, Net	73,669,487	67,886,428	7,502,109	6,930,502	81,171,596	74,816,930
Total Assets	125,822,209	116,752,810	8,948,212	8,275,206	134,770,421	125,028,016
Deferred Outflows of Resources	16,534,565	9,443,374	186,424	79,740	16,720,989	9,523,114
<i>Liabilities:</i>						
Current and Other Liabilities	2,323,158	2,181,782	431,731	157,788	2,754,889	2,339,570
Long-Term Liabilities	85,656,215	56,988,491	4,287,149	3,263,976	89,943,364	60,252,467
Total Liabilities	87,979,373	59,170,273	4,718,880	3,421,764	92,698,253	62,592,037
Deferred Inflows of Resources	16,053,042	23,094,521	8,286	67,122	16,061,328	23,161,643
<i>Net Position:</i>						
Net Investment in Capital Assets	65,904,894	63,551,829	3,838,181	4,088,090	69,743,075	67,639,919
Restricted	26,241,727	23,651,832	0	0	26,241,727	23,651,832
Unrestricted (Deficit)	(53,822,262)	(43,272,271)	569,289	777,970	(53,252,973)	(42,494,301)
Total Net Position	\$38,324,359	\$43,931,390	\$4,407,470	\$4,866,060	\$42,731,829	\$48,797,450

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2019 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 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
For the Year Ended December 31, 2019
(Unaudited)

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

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

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

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

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

Current assets increased due to increases in cash and cash equivalents and intergovernmental receivable.

Capital assets increased as a result of the fact that new acquisitions and improvements to existing capital assets exceeded current depreciation and disposals.

Current liabilities increased due to an increase in accounts payable, while long-term liabilities increased due to an increase in the calculations of net pension liability and net OPEB liability.

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 \$42,731,829. By far, the largest portion of the County's net position (163.21%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure)

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

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 \$26,241,727 or 61.41% of total net position. The remaining deficit balance of (\$53,252,973) or (124.62%), which is unrestricted net position and may be used to meet the County's ongoing obligation to citizens and creditors. Total net position decreased in 2019 by \$6,065,621. As of December 31, 2019, the County is able to report a positive net position of \$38,324,359 for governmental activities. For business-type activities, a positive net position of \$4,407,470 is reported.

Table 2 shows the changes in net position for the year 2019. Revenue and expense comparisons to 2018 are presented to provide a comparative analysis of government-wide data with the prior year.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Table 2
Changes in Net Position

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	
	2019	2018	2019	2018	2019	2018
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$5,870,778	\$5,830,077	\$1,636,714	\$1,527,850	\$7,507,492	\$7,357,927
Operating Grants and Contributions	35,206,299	28,049,828	0	0	35,206,299	28,049,828
Capital Grants and Contributions	0	62,108	6,374	0	6,374	62,108
Total Program Revenues	41,077,077	33,942,013	1,643,088	1,527,850	42,720,165	35,469,863
<i>General Revenues:</i>						
Property Taxes	16,631,123	16,426,997	0	0	16,631,123	16,426,997
Sales Tax	8,350,604	7,865,640	0	0	8,350,604	7,865,640
Grants and Entitlements	1,818,189	2,265,848	0	0	1,818,189	2,265,848
Investment Earnings	891,104	740,085	0	2	891,104	740,087
Miscellaneous	3,552,421	6,718,068	24,161	28,905	3,576,582	6,746,973
Total General Revenues	31,243,441	34,016,638	24,161	28,907	31,267,602	34,045,545
Total Revenues	72,320,518	67,958,651	1,667,249	1,556,757	73,987,767	69,515,408
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	9,869,210	11,359,457	0	0	9,869,210	11,359,457
Judicial	2,991,056	3,253,040	0	0	2,991,056	3,253,040
Public Safety	9,813,573	8,416,299	0	0	9,813,573	8,416,299
Public Works	10,065,661	8,581,423	0	0	10,065,661	8,581,423
Health	6,400,404	5,858,375	0	0	6,400,404	5,858,375
Human Services	38,563,531	36,353,126	0	0	38,563,531	36,353,126
Conservation and Recreation	5,977	294,651	0	0	5,977	294,651
Economic Development and Assistance	62,337	54,510	0	0	62,337	54,510
Interest and Fiscal Charges	155,800	163,851	0	0	155,800	163,851
Plains Sewer	0	0	757,582	453,439	757,582	453,439
Plains Water	0	0	863,864	611,887	863,864	611,887
Buchtel Sewer	0	0	339,520	261,005	339,520	261,005
Buchtel Water	0	0	164,873	161,778	164,873	161,778
Total Expenses	77,927,549	74,334,732	2,125,839	1,488,109	80,053,388	75,822,841
Change in Net Position	(5,607,031)	(6,376,081)	(458,590)	68,648	(6,065,621)	(6,307,433)
Net Position - January 1	43,931,390	50,307,471	4,866,060	4,797,412	48,797,450	55,104,883
Net Position - December 31	\$38,324,359	\$43,931,390	\$4,407,470	\$4,866,060	\$42,731,829	\$48,797,450

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Governmental Activities

The most significant program expenses for the County are Human Services, Public Works, Legislative and Executive, and Public Safety. These programs account for 87.66% of the total governmental activities. Human Services, which is 49.49% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency, and Children Services. Public Works, which accounts for 12.92% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Legislative and Executive expenses, which accounts for 12.66% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Public Safety, which accounts for 12.59% of the total, represents costs mainly associated with the operation of the Sheriff's Department and 911 Emergency Communication.

Funding for the most significant programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. The Child Support Enforcement and Jobs and Family Services Departments are basically funded with federal and state monies. Children Services and 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 decreased \$5,607,031 or 12.76% in 2019. This is an increase from last year when net position decreased \$6,376,081 or 12.67%. Total revenues increased \$4,361,867 or 6.42% from last year and expenses increased \$3,592,817 or 4.83% from last year.

The major factors in the change in revenues are an increase in operating grants and contributions of \$7,156,471 or 25.51%, due to more State funds received by Road (MVGT) and Children Services an increase of \$204,126 or 1.24% in property taxes, a \$484,964 or 6.17% increase in sales tax, a \$447,659 or 19.76% decrease in grants and entitlements and a decrease of \$3,165,647 or 47.12% in miscellaneous revenues primarily in the General, Road (MVGT), and the ACBDD (Beacon School) funds.

Expenses increased by \$3,592,817 or 4.83% as a net result of a \$1,490,247 or 13.12% decrease in Legislative and Executive as a result of General Fund expenses; an increase of \$2,210,405 or 6.08% in Human Services due to increases in expenses for Job and Family Services expenses and ACBDD expenses, a \$1,397,274 or 16.60% increase in Public Safety due primarily to increases in expenses for the Sheriff's Department, a \$1,484,238 or 17.30% increase in Public Works mainly due to an increase in Road (MVGT) contract expenses for road and bridge improvements and a \$542,029 or 9.25% increase in Health due primarily to the Ambulance Service Fund.

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

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Table 3
Governmental Activities

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2019	2018	2019	2018
<i>General Government:</i>				
Legislative and Executive	\$9,869,210	\$11,359,457	\$7,078,002	\$7,877,690
Judicial	2,991,056	3,253,040	1,641,401	2,091,945
Public Safety	9,813,573	8,416,299	7,918,160	7,074,030
Public Works	10,065,661	8,581,423	(3,150,098)	2,511,488
Health	6,400,404	5,858,375	4,652,797	3,949,270
Human Services	38,563,531	36,353,126	18,486,096	16,437,392
Conservation and Recreation	5,977	294,651	5,977	232,543
Economic Development and Assistance	62,337	54,510	62,337	54,510
Interest and Fiscal Charges	155,800	163,851	155,800	163,851
Total Expenses	\$77,927,549	\$74,334,732	\$36,850,472	\$40,392,719

It should be noted that 52.71% 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 \$18,486,096 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2019, the net cost of providing these Human Services was only 47.94% of total cost.

For Legislative and Executive, the \$7,078,002 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 \$28,762,557 (5.11% is unassigned), an increase of \$2,307,106 or 8.72% from last year. Increases in the General, Road (MVGT), Children Services, and other nonmajor funds more than offset decreases in the Job and Family Services, ACBDD (Beacon School) and Ambulance Service, leading to this increase.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

The General Fund is the primary operating fund of the County. At the end of 2019, the total fund balance in the General Fund was \$5,701,246 of which \$2,110,267 was unassigned. During the year, revenues exceeded expenditures by \$166,621. The increase is primarily the result of an increase in sales tax revenue and a decrease in operation transfers outs.

For the other major funds of the County's governmental funds, the Job and Family Services Fund balance decreased by \$374,645 or 22.47% in 2019 due to decreased intergovernmental revenues and increased expenditures, which was offset by the proceeds from bonds issued. The Road (MVG) Fund balance increased by \$852,515 or 40.79% due to increased intergovernmental revenues and increased expenditures, which was offset by the proceeds from bonds issued. The Children Services Fund balance increased by \$591,932 or 19.34% which is the result of an increase in intergovernmental revenue. The ACBDD (Beacon School) Fund balance increased by \$1,153,013 or 23.59%, due to an increase in property tax revenues and a decrease in expenditure. Finally, the Ambulance Service Fund balance decreased by \$237,584 or 9.99% due to a decrease in charges for services revenue and increased expenditures.

Proprietary Funds

The County's enterprise funds are the Plains and Buchtel Water and Sewer funds, Athens County Solid Waste and Sheriff Academy Training. The County provides water and sewer services to over two thousand customers in The Plains and Buchtel. Net position of the enterprise funds at year end was \$4,407,470, of which \$569,289 was unrestricted.

The County's two major enterprise funds are the Plains Sewer and the Buchtel Sewer Funds which, at year end, had net position of \$2,391,201 with \$355,451 of that unrestricted and \$1,361,324 of which (\$120,229) was unrestricted, respectively. During 2019, the Plains Sewer Fund net position decreased by \$292,459 or 10.90%, which is the result of an increase in contractual services and an increase in fringe benefit expenses related to the calculations for net pension and OPEB liabilities. The Buchtel Sewer Fund net position decreased by \$130,266 or 8.73%, which is due to an increase in fringe benefit expenses related to the calculations for net pension and OPEB liabilities.

Budgetary Highlights – General Fund

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

For the General Fund, the final budgeted revenues were \$14,151,468 representing a \$600 increase from the original budgeted estimates of \$14,150,868.

There was a 8.97% 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, property taxes, interest revenues and other revenues.

For the General Fund, the final budget basis expenditures were \$16,700,370 representing an increase of \$34,247 or 0.21% from the original budget.

There was a 10.27% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

Athens County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Capital Assets and Debt Administration

Capital Assets – The County's net investment in capital assets for governmental and business-type activities as of December 31, 2019, amounts to \$69,743,075 (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 2019 fiscal year.

During 2019, various roads were resurfaced and bridges improved or replaced bringing the infrastructure investment of the County to a total of \$89,772,264.

Long-Term Debt – At December 31, 2019, the County had total bonded debt outstanding of \$3,682,108. The County's long-term bonded debt increased by \$3,457,489 (1539.27%), while its long-term notes decreased by \$55,309 (13.32%) during 2019.

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

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

Economic Factors

The average unemployment rate for the County in 2019 was 5.30%, which was slightly decreased from the rate of 6.00% the previous year. This was above both the national rate of 4.10%, and the state unemployment rate of 3.70% respectively, for 2019.

Athens County is the home of Ohio University and Hocking College, and has a significant agricultural presence. The County's \$1,161,064,630 tax base has grown at an average annual rate of 4.10% over the last five years. This growth is attributed to the new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.25% sales tax, the largest revenue source for the County's General Fund and 911 Emergency Communication Fund, has grown at an average annual rate of 1.07% over the past five years. As of May 2020, sales tax is up to 8.00% from 2019 mainly due to increase sales by Out of State Retailers.

Investment earnings in 2019 increased \$151,017 or 20.41% from 2018. Total investment earnings for all funds totaled \$891,104 in 2019, up from \$740,087 in 2018 mainly due to a continuation of a new investment policy.

Requests for Information

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

Athens County, Ohio
Statement of Net Position
December 31, 2019

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Total	ATCO Inc.	Athens Co. Port Authority	Athens County Land Reutilization Corporation Inc.
Assets						
Cash and Cash Equivalents	25,510,180	888,366	26,398,546	278,494	685,329	236,492
Cash and Cash Equivalents In Segregated Accounts	72,655	149,879	222,534	0	0	0
<i>Receivables:</i>						
Property Taxes	15,853,950	0	15,853,950	0	0	0
Sales Taxes	1,432,638	0	1,432,638	0	0	0
Accounts	759,090	181,777	940,867	13,602	6,076	0
Special Assessments	0	100,910	100,910	0	0	0
Accrued Interest	120,813	0	120,813	0	838	0
Loans	240,310	0	240,310	0	74,059	0
Intergovernmental	7,094,856	90,915	7,185,771	0	0	0
Internal Balance	1,240	(1,240)	0	0	0	0
Material and Supplies Inventory	315,690	29,630	345,320	0	0	0
Prepaid Items	658,357	5,866	664,223	0	0	0
Net OPEB Asset	92,943	0	92,943	0	0	0
Assets Held for Resale	0	0	0	0	0	555,780
Nondepreciable Capital Assets	2,695,366	2,626,866	5,322,232	0	322,940	0
Depreciable Capital Assets, Net	70,974,121	4,875,243	75,849,364	0	1,000,122	1,854
<i>Total Assets</i>	<u>125,822,209</u>	<u>8,948,212</u>	<u>134,770,421</u>	<u>292,096</u>	<u>2,089,364</u>	<u>794,126</u>
Deferred Outflows of Resources						
	<u>16,534,565</u>	<u>186,424</u>	<u>16,720,989</u>	<u>0</u>	<u>0</u>	<u>0</u>
Liabilities						
Accounts Payable	438,415	111,440	549,855	11,484	0	1,233
Contracts Payable	574,425	0	574,425	0	0	59,255
Accrued Wages and Benefits	585,649	5,803	591,452	0	0	0
Matured Compensated Absences Payable	4,041	0	4,041	0	0	0
Intergovernmental Payable	685,487	64,323	749,810	0	0	0
Deposits Held and Due to Others	4,346	0	4,346	0	0	0
Notes Payable	0	250,000	250,000	0	0	0
Matured Bonds Payable	17,000	0	17,000	0	0	0
Matured Interest Payable	10,561	165	10,726	0	0	0
Due To Component Unit	3,234	0	3,234	0	0	0
<i>Long-Term Liabilities:</i>						
Due Within One Year	2,489,110	100,377	2,589,487	0	0	0
<i>Due in More Than One Year:</i>						
Net Pension Liability	51,178,155	575,849	51,754,004	0	0	0
Net OPEB Liability	23,190,166	267,417	23,457,583	0	0	0
Other Amounts Due in More Than One Year	8,798,784	3,343,506	12,142,290	0	0	0
<i>Total Liabilities</i>	<u>87,979,373</u>	<u>4,718,880</u>	<u>92,698,253</u>	<u>11,484</u>	<u>0</u>	<u>60,488</u>
Deferred Inflows of Resources						
	<u>16,053,042</u>	<u>8,286</u>	<u>16,061,328</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position						
Net Investment in Capital Assets	65,904,894	3,838,181	69,743,075	0	1,323,062	0
<i>Restricted for:</i>						
Job and Family Services	1,687,573	0	1,687,573	0	0	0
Road and Bridge Services	4,766,576	0	4,766,576	0	0	0
Children Services	3,649,147	0	3,649,147	0	0	0
Developmental Disabilities Services	4,601,824	0	4,601,824	0	0	0
Ambulance Service	2,133,846	0	2,133,846	0	0	0
Capital Projects	840,885	0	840,885	0	0	0
<i>General Government:</i>						
Legislative and Executive	1,276,369	0	1,276,369	0	0	0
Judicial	344,915	0	344,915	0	0	0
Public Safety	2,107,067	0	2,107,067	0	0	0
Public Works	102,640	0	102,640	0	0	0
Health	1,362,273	0	1,362,273	0	0	0
Human Services	1,118,866	0	1,118,866	0	0	0
Economic Development and Assistance	2,240,157	0	2,240,157	0	0	0
Debt Service	9,589	0	9,589	0	0	0
ATCO, Inc	0	0	0	(1,539)	0	0
Unrestricted	(53,822,262)	569,289	(53,252,973)	282,151	766,302	733,638
<i>Total Net Position</i>	<u>\$38,324,359</u>	<u>\$4,407,470</u>	<u>\$42,731,829</u>	<u>\$280,612</u>	<u>\$2,089,364</u>	<u>\$733,638</u>

See accompanying notes to the basic financial statements

Athens County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$9,869,210	\$2,741,208	\$50,000	\$0
Judicial	2,991,056	922,145	427,510	0
Public Safety	9,813,573	533,585	1,361,828	0
Public Works	10,065,661	102,416	13,113,343	0
Health	6,400,404	1,301,239	446,368	0
Human Services	38,563,531	270,185	19,807,250	0
Conservation and Recreation	5,977	0	0	0
Economic Development and Assistance	62,337	0	0	0
Interest and Fiscal Charges	155,800	0	0	0
<i>Total Governmental Activities</i>	<u>77,927,549</u>	<u>5,870,778</u>	<u>35,206,299</u>	<u>0</u>
Business-Type Activities				
Plains Sewer	757,582	455,663	0	4,695
Plains Water	863,864	778,280	0	0
Buchtel Sewer	339,520	208,296	0	0
Buchtel Water	164,873	194,475	0	1,679
<i>Total Business-Type Activities</i>	<u>2,125,839</u>	<u>1,636,714</u>	<u>0</u>	<u>6,374</u>
<i>Total Primary Government</i>	<u>\$80,053,388</u>	<u>\$7,507,492</u>	<u>\$35,206,299</u>	<u>\$6,374</u>
Component Unit				
ATCO, Inc	\$157,145	\$121,856	\$0	\$0
Athens County Port Authority	276,114	246,000	0	156,563
Athens County Land Reutilization Corporation	169,268	0	145,744	0
<i>Total Component Unit</i>	<u>\$602,527</u>	<u>\$367,856</u>	<u>\$145,744</u>	<u>\$156,563</u>

General Revenues:

Property Taxes Levied for:

General Fund
Children Services
ACBDD
Ambulance Services
Senior Citizens Levy
Human Services

Sales Tax Levied for:

General Fund
911 Emergency Communications
Grants and Entitlements not Restricted to Specific Programs
Contributions and Donations
Gain on Sale of Property
Investment Earnings
Miscellaneous

Total General Revenues

Change in Net Position

Net Position at Beginning of Year, As Restated (See Note 5)

Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit		
Governmental Activities	Business-Type Activities	Total	ATCO, Inc.	Athens County Port Authority	Athens County Land Reutilization Corporation, Inc.
(\$7,078,002)	\$0	(\$7,078,002)	\$0	\$0	\$0
(1,641,401)	0	(1,641,401)	0	0	0
(7,918,160)	0	(7,918,160)	0	0	0
3,150,098	0	3,150,098	0	0	0
(4,652,797)	0	(4,652,797)	0	0	0
(18,486,096)	0	(18,486,096)	0	0	0
(5,977)	0	(5,977)	0	0	0
(62,337)	0	(62,337)	0	0	0
(155,800)	0	(155,800)	0	0	0
<u>(36,850,472)</u>	<u>0</u>	<u>(36,850,472)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(297,224)	(297,224)	0	0	0
0	(85,584)	(85,584)	0	0	0
0	(131,224)	(131,224)	0	0	0
0	31,281	31,281	0	0	0
<u>0</u>	<u>(482,751)</u>	<u>(482,751)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(36,850,472)</u>	<u>(482,751)</u>	<u>(37,333,223)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	(35,289)	0	0
0	0	0	0	126,449	0
0	0	0	0	0	(23,524)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(35,289)</u>	<u>126,449</u>	<u>(23,524)</u>
2,436,500	0	2,436,500	0	0	0
3,888,359	0	3,888,359	0	0	0
6,865,504	0	6,865,504	0	0	0
2,542,051	0	2,542,051	0	0	0
779,417	0	779,417	0	0	0
119,292	0	119,292	0	0	0
6,680,649	0	6,680,649	0	0	0
1,669,955	0	1,669,955	0	0	0
1,818,189	0	1,818,189	0	0	30,459
0	0	0	0	0	394,600
0	0	0	0	0	10,000
891,104	0	891,104	271	4,623	0
3,552,421	24,161	3,576,582	1,111	0	8,924
<u>31,243,441</u>	<u>24,161</u>	<u>31,267,602</u>	<u>1,382</u>	<u>4,623</u>	<u>443,983</u>
(5,607,031)	(458,590)	(6,065,621)	(33,907)	131,072	420,459
43,931,390	4,866,060	48,797,450	314,519	1,958,292	313,179
<u>\$38,324,359</u>	<u>\$4,407,470</u>	<u>\$42,731,829</u>	<u>\$280,612</u>	<u>\$2,089,364</u>	<u>\$733,638</u>

Athens County, Ohio

Balance Sheet

Governmental Funds

December 31, 2019

	General	Job & Family Services	Road (MVG)	Childrens Services
Assets				
Cash and Cash Equivalents	\$3,665,769	\$1,253,365	\$1,418,446	\$3,642,650
Cash and Cash Equivalents In Segregated Accounts	40,171	0	20	6,122
<i>Receivables:</i>				
Property Taxes	2,378,821	0	0	3,676,429
Sales Tax	1,146,131	0	0	0
Accounts	12,963	0	0	0
Accrued Interest	120,813	0	0	0
Loans	0	0	0	0
Interfund	570,256	155,825	366,945	1,986
Intergovernmental	994,213	773,684	3,330,501	546,806
Materials and Supplies Inventory	12,681	1,794	251,356	0
Prepaid Items	181,756	11,723	1,756	11,996
<i>Total Assets</i>	<u>\$9,123,574</u>	<u>\$2,196,391</u>	<u>\$5,369,024</u>	<u>\$7,885,989</u>
Liabilities				
Accounts Payable	\$92,759	\$4,651	\$172,141	\$26,548
Contracts Payable	41,631	71,887	173,638	163,151
Accrued Wages Payable	169,636	14,889	42,514	92,570
Matured Compensated Absences Payable	2,048	0	0	1,742
Interfund Payable	0	1,986	0	31,992
Intergovernmental Payable	171,069	50,829	21,462	45,758
Due to Component Unit	0	0	0	0
Deposits Held and Due To Others	4,346	0	0	0
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
<i>Total Liabilities</i>	<u>481,489</u>	<u>144,242</u>	<u>409,755</u>	<u>361,761</u>
Deferred Inflows of Resources	<u>2,940,839</u>	<u>759,758</u>	<u>2,016,744</u>	<u>3,871,438</u>
Fund Balances				
Nonspendable	354,369	13,517	253,112	11,996
Restricted	0	1,278,874	2,689,413	3,640,794
Committed	0	0	0	0
Assigned	3,236,610	0	0	0
Unassigned	2,110,267	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>5,701,246</u>	<u>1,292,391</u>	<u>2,942,525</u>	<u>3,652,790</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$9,123,574</u>	<u>\$2,196,391</u>	<u>\$5,369,024</u>	<u>\$7,885,989</u>

See accompanying notes to the basic financial statements

ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
\$5,620,264	\$1,407,587	\$7,507,595	\$24,515,676
0	0	26,342	72,655
6,525,681	2,422,372	850,647	15,853,950
0	0	286,507	1,432,638
204	745,696	227	759,090
0	0	0	120,813
0	0	240,310	240,310
0	0	75,006	1,170,018
1,104,705	73,497	271,450	7,094,856
0	49,459	400	315,690
25,846	58,083	107,034	398,194
<u>\$13,276,700</u>	<u>\$4,756,694</u>	<u>\$9,365,518</u>	<u>\$51,973,890</u>
\$23,114	\$5,487	\$88,111	\$412,811
123,026	0	1,092	574,425
105,662	76,479	83,899	585,649
0	0	251	4,041
41	0	1,134,759	1,168,778
163,561	41,012	143,522	637,213
3,234	0	0	3,234
0	0	0	4,346
0	0	17,000	17,000
0	0	10,561	10,561
<u>418,638</u>	<u>122,978</u>	<u>1,479,195</u>	<u>3,418,058</u>
<u>6,817,548</u>	<u>2,492,169</u>	<u>894,779</u>	<u>19,793,275</u>
25,846	107,542	107,434	873,816
4,328,330	2,034,005	6,715,052	20,686,468
1,686,338	0	44,400	1,730,738
0	0	763,929	4,000,539
0	0	(639,271)	1,470,996
<u>6,040,514</u>	<u>2,141,547</u>	<u>6,991,544</u>	<u>28,762,557</u>
<u>\$13,276,700</u>	<u>\$4,756,694</u>	<u>\$9,365,518</u>	<u>\$51,973,890</u>

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Athens County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019*

Total Governmental Funds Balances		\$28,762,557
<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.		73,669,487
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	717,782	
Intergovernmental Revenue	3,937,743	
Total		4,655,525
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.		1,180,790
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	(3,682,108)	
Premium on Bonds	(3,758)	
General Obligation Notes Payable	(360,000)	
Capital Leases Payable	(3,468,727)	
Landfill Post-Closure Costs Payable	(1,540,034)	
Compensated Absences Payable	(2,233,267)	
Total		(11,287,894)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	14,393,830	
Deferred Outflows - OPEB	2,140,735	
Deferred Inflows - Pension	(739,297)	
Deferred Inflows - OPEB	(175,996)	
Net Pension Liability	(51,178,155)	
Net OPEB Liability	(23,190,166)	
Net OPEB Asset	92,943	
Total		(58,656,106)
<i>Net Position of Governmental Activities</i>		\$38,324,359

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, 2019

	General	Job & Family Services	Road (MVGT)	Childrens Services
Revenues				
Property Taxes	\$2,464,416	\$0	\$0	\$3,976,945
Sales Tax	6,680,649	0	0	0
Intergovernmental	2,160,614	8,711,996	10,765,955	4,949,877
Charges for Services	2,697,253	0	0	64,086
Licenses and Permits	3,877	0	0	0
Fines and Forfeitures	87,359	0	42,416	0
Interest	849,758	0	27,003	0
Other Revenues	1,170,538	84,254	42,664	192,947
<i>Total Revenues</i>	<u>16,114,464</u>	<u>8,796,250</u>	<u>10,878,038</u>	<u>9,183,855</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	7,415,433	0	0	0
Judicial	2,156,994	0	0	0
Public Safety	4,572,260	0	0	0
Public Works	82,977	0	11,970,430	0
Health	310,292	0	0	0
Human Services	556,442	10,765,296	0	8,591,923
Conservation and Recreation	600	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	221,559	0	0	0
Interest and Fiscal Charges	120,114	0	0	0
<i>Total Expenditures</i>	<u>15,436,671</u>	<u>10,765,296</u>	<u>11,970,430</u>	<u>8,591,923</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>677,793</u>	<u>(1,969,046)</u>	<u>(1,092,392)</u>	<u>591,932</u>
Other Financing Sources (Uses)				
Issuance of Bonds	0	1,500,000	1,992,803	0
Transfers - In	0	94,401	0	0
Transfers - Out	(511,172)	0	(47,896)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(511,172)</u>	<u>1,594,401</u>	<u>1,944,907</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	166,621	(374,645)	852,515	591,932
Fund Balances (Deficits) at Beginning of Year	5,534,625	1,667,036	2,090,010	3,060,858
<i>Fund Balances at End of Year</i>	<u>\$5,701,246</u>	<u>\$1,292,391</u>	<u>\$2,942,525</u>	<u>\$3,652,790</u>

See accompanying notes to the basic financial statements.

ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
\$7,053,854	\$2,611,969	\$919,232	\$17,026,416
0	0	1,669,955	8,350,604
2,849,021	165,009	6,817,826	36,420,298
6,075	1,078,313	1,628,890	5,474,617
0	0	177,473	181,350
0	0	85,036	214,811
0	0	8,493	885,254
1,426,749	735	634,534	3,552,421
<u>11,335,699</u>	<u>3,856,026</u>	<u>11,941,439</u>	<u>72,105,771</u>
0	0	1,109,593	8,525,026
0	0	209,710	2,366,704
0	0	3,587,441	8,159,701
0	0	1,710,076	13,763,483
0	4,093,610	604,632	5,008,534
10,172,686	0	4,499,516	34,585,863
0	0	6,000	6,600
0	0	62,337	62,337
0	0	344,611	344,611
0	0	90,623	312,182
0	0	36,313	156,427
<u>10,172,686</u>	<u>4,093,610</u>	<u>12,260,852</u>	<u>73,291,468</u>
<u>1,163,013</u>	<u>(237,584)</u>	<u>(319,413)</u>	<u>(1,185,697)</u>
0	0	0	3,492,803
0	0	474,667	569,068
(10,000)	0	0	(569,068)
<u>(10,000)</u>	<u>0</u>	<u>474,667</u>	<u>3,492,803</u>
1,153,013	(237,584)	155,254	2,307,106
4,887,501	2,379,131	6,836,290	26,455,451
<u>\$6,040,514</u>	<u>\$2,141,547</u>	<u>\$6,991,544</u>	<u>\$28,762,557</u>

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Athens County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019*

Net Change in Fund Balances - Total Governmental Funds \$2,307,106

*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	11,063,850	
Depreciation	<u>(4,453,529)</u>	
Total		6,610,321

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. (827,262)

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

Intergovernmental Revenue	604,190	
Charges for Services	(1,581)	
Property Taxes	<u>(393,712)</u>	
Total		208,897

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 312,182

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	(117,846)	
Landfill Post-Closure	159,032	
Premium on Bonds	<u>627</u>	
Total		41,813

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:
Proceeds from Bonds Issued (3,492,803)

Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows. 2,821,354

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (13,861,940)

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 273,301

Change in Net Position of Governmental Activities (\$5,607,031)

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,303,694	\$2,303,694	\$2,464,416	\$160,722
Sales Tax	5,858,830	5,858,830	6,551,110	692,280
Intergovernmental	2,112,135	2,112,135	2,158,989	46,854
Charges for Services	2,213,577	2,214,177	2,225,387	11,210
Licenses and Permit	3,482	3,482	3,877	395
Fines and Forfeitures	106,400	106,400	79,854	(26,546)
Interest	685,250	685,250	833,882	148,632
Other	867,500	867,500	1,103,061	235,561
<i>Total Revenues</i>	<u>14,150,868</u>	<u>14,151,468</u>	<u>15,420,576</u>	<u>1,269,108</u>
Expenditures				
<i>Current:</i>				
General Government:				
Legislative and Executive	7,849,705	7,855,310	7,146,466	708,844
Judicial	2,473,408	2,479,075	2,103,688	375,387
Public Safety	4,972,795	4,992,370	4,533,676	458,694
Public Works	79,000	79,000	79,000	0
Health	370,488	370,488	289,257	81,231
Human Services	570,354	571,254	484,735	86,519
Conservation and Recreation	8,700	11,200	6,708	4,492
<i>Debt Service:</i>				
Principal Retirement	239,855	239,855	239,855	0
Interest and Fiscal Charges	101,818	101,818	101,818	0
<i>Total Expenditures</i>	<u>16,666,123</u>	<u>16,700,370</u>	<u>14,985,203</u>	<u>1,715,167</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,515,255)</u>	<u>(2,548,902)</u>	<u>435,373</u>	<u>(446,059)</u>
Other Financing Sources (Uses)				
Advances - In	10,000	10,000	19,423	9,423
Advances - Out	(19,423)	(19,423)	(19,423)	0
Transfers - Out	(602,237)	(602,239)	(511,172)	91,067
<i>Total Other Financing Sources (Uses)</i>	<u>(611,660)</u>	<u>(611,662)</u>	<u>(511,172)</u>	<u>100,490</u>
<i>Net Change in Fund Balance</i>	<u>(3,126,915)</u>	<u>(3,160,564)</u>	<u>(75,799)</u>	<u>(345,569)</u>
Fund Balances at Beginning of Year	3,337,745	3,337,745	3,337,745	0
Prior Year Encumbrances Appropriated	52,086	52,086	52,086	0
Fund Balances at End of Year	<u>\$262,916</u>	<u>\$229,267</u>	<u>\$3,314,032</u>	<u>(\$345,569)</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$9,433,700	\$9,433,700	\$9,823,594	\$389,894
Other	387,609	387,609	91,171	(296,438)
<i>Total Revenue</i>	9,821,309	9,821,309	9,914,765	93,456
Expenditures				
<i>Current:</i>				
Human Services	9,906,237	12,001,237	10,934,573	1,066,664
<i>Total Expenditures</i>	9,906,237	12,001,237	10,934,573	1,066,664
<i>Excess of Revenues Over (Under) Expenditures</i>	(84,928)	(2,179,928)	(1,019,808)	1,160,120
Other Financing Sources (Uses)				
Transfers In	94,401	94,401	94,401	0
General Obligation Bonds Issued	0	1,500,000	1,500,000	0
<i>Total Other Financing Sources (Uses)</i>	94,401	1,594,401	1,594,401	0
<i>Net Change in Fund Balance</i>	9,473	(585,527)	574,593	1,160,120
Fund Balances (Deficit) at Beginning of Year	678,772	678,772	678,772	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$688,245	\$93,245	\$1,253,365	\$1,160,120

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 (MVGT) Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$4,373,384	\$6,512,164	\$7,045,516	\$533,352
Fines and Forfeitures	39,477	39,477	39,331	(146)
Interest	1,561	15,537	23,837	8,300
Other	0	3,227,833	3,516,117	288,284
<i>Total Revenues</i>	<u>4,414,422</u>	<u>9,795,011</u>	<u>10,624,801</u>	<u>829,790</u>
Expenditures				
<i>Current:</i>				
Public Works	4,305,473	12,572,083	11,629,521	942,562
<i>Total Expenditures</i>	<u>4,305,473</u>	<u>12,572,083</u>	<u>11,629,521</u>	<u>942,562</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>108,949</u>	<u>(2,777,072)</u>	<u>(1,004,720)</u>	<u>1,772,352</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	1,992,803	1,992,803	0
Transfers Out	(115,993)	(47,896)	(47,896)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(115,993)</u>	<u>1,944,907</u>	<u>1,944,907</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,044)	(832,165)	940,187	1,772,352
Fund Balances at Beginning of Year	842,039	842,039	842,039	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$834,995</u>	<u>\$9,874</u>	<u>\$1,782,226</u>	<u>\$1,772,352</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Children Services Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,591,106	\$3,591,106	\$3,976,945	\$385,839
Intergovernmental	4,356,245	4,455,072	4,823,477	368,405
Charges for Services	93,000	93,000	62,337	(30,663)
Other	117,500	117,500	184,634	67,134
<i>Total Revenues</i>	<u>8,157,851</u>	<u>8,256,678</u>	<u>9,047,393</u>	<u>790,715</u>
Expenditures				
<i>Current:</i>				
Human Services	9,153,957	9,369,912	8,611,231	758,681
<i>Total Expenditures</i>	<u>9,153,957</u>	<u>9,369,912</u>	<u>8,611,231</u>	<u>758,681</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(996,106)	(1,113,234)	436,162	1,549,396
Fund Balances at Beginning of Year	3,206,488	3,206,488	3,206,488	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,210,382</u></u>	<u><u>\$2,093,254</u></u>	<u><u>\$3,642,650</u></u>	<u><u>\$1,549,396</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$6,814,938	\$6,814,938	\$7,053,854	\$238,916
Intergovernmental	3,409,016	3,409,016	2,776,667	(632,349)
Charges for Services	6,500	6,500	6,075	(425)
Other	616,046	616,046	769,814	153,768
<i>Total Revenues</i>	<u>10,846,500</u>	<u>10,846,500</u>	<u>10,606,410</u>	<u>(240,090)</u>
Expenditures				
<i>Current:</i>				
Human Services	10,732,699	11,418,299	9,953,001	1,465,298
<i>Total Expenditures</i>	<u>10,732,699</u>	<u>11,418,299</u>	<u>9,953,001</u>	<u>1,465,298</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>113,801</u>	<u>(571,799)</u>	<u>653,409</u>	<u>1,225,208</u>
Other Financing Uses				
Transfers Out	0	(1,696,338)	(1,696,338)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,696,338)</u>	<u>(1,696,338)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	113,801	(2,268,137)	(1,042,929)	1,225,208
Fund Balances at Beginning of Year, As Restated (See Note 5)	4,976,855	4,976,855	4,976,855	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$5,090,656</u>	<u>\$2,708,718</u>	<u>\$3,933,926</u>	<u>\$1,225,208</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,527,495	\$2,527,495	\$2,611,969	\$84,474
Intergovernmental	151,900	151,900	161,684	9,784
Charges for Services	1,422,000	1,422,000	1,640,606	218,606
Other	0	0	735	735
<i>Total Revenues</i>	<u>4,101,395</u>	<u>4,101,395</u>	<u>4,414,994</u>	<u>313,599</u>
Expenditures				
<i>Current:</i>				
Health	<u>4,955,754</u>	<u>5,000,753</u>	<u>4,784,946</u>	<u>215,807</u>
<i>Total Expenditures</i>	<u>4,955,754</u>	<u>5,000,753</u>	<u>4,784,946</u>	<u>215,807</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(854,359)</u>	<u>(899,358)</u>	<u>(369,952)</u>	<u>529,406</u>
<i>Net Change in Fund Balance</i>	(854,359)	(899,358)	(369,952)	529,406
Fund Balances at Beginning of Year	1,777,539	1,777,539	1,777,539	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$923,180</u></u>	<u><u>\$878,181</u></u>	<u><u>\$1,407,587</u></u>	<u><u>\$529,406</u></u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Business-Type Activities Enterprise Funds			Governmental Activities	
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Assets					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$384,119	\$58,220	\$446,027	\$888,366	\$994,504
Cash and Cash Equivalents in Segregated Accounts	40,989	19,382	89,508	149,879	0
<i>Receivables:</i>					
Accounts	48,990	28,420	104,367	181,777	0
Intergovernmental Receivable	90,915	0	0	90,915	0
Special Assessments	100,910	0	0	100,910	0
Interfund	15	0	26	41	0
Materials and Supplies Inventory	11,852	0	17,778	29,630	0
Prepaid Items	0	0	5,866	5,866	260,163
<i>Total Current Assets</i>	<u>677,790</u>	<u>106,022</u>	<u>663,572</u>	<u>1,447,384</u>	<u>1,254,667</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	2,604,625	0	22,241	2,626,866	0
Depreciable Capital Assets, Net	2,478,061	2,055,353	341,829	4,875,243	0
<i>Total Noncurrent Assets</i>	<u>5,082,686</u>	<u>2,055,353</u>	<u>364,070</u>	<u>7,502,109</u>	<u>0</u>
<i>Total Assets</i>	<u>5,760,476</u>	<u>2,161,375</u>	<u>1,027,642</u>	<u>8,949,493</u>	<u>1,254,667</u>
Deferred Outflows of Resources					
	<u>57,235</u>	<u>57,234</u>	<u>71,955</u>	<u>186,424</u>	<u>0</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	109,604	0	1,836	111,440	25,604
Accrued Wages and Benefits	1,839	0	3,964	5,803	0
Compensated Absences Payable	2,088	12,101	3,868	18,057	0
Interfund Payable	0	764	517	1,281	0
Intergovernmental Payable	1,917	7,863	54,543	64,323	48,274
Notes Payable	250,000	0	0	250,000	0
General Obligations Bonds Payable	50,471	2,500	0	52,971	0
Matured Interest Payable	165	0	0	165	0
OWDA Loans Payable	11,661	0	1,388	13,049	0
FMHA Loans Payable	0	0	4,000	4,000	0
Revenue Bonds Payable	0	12,300	0	12,300	0
<i>Total Current Liabilities</i>	<u>427,745</u>	<u>35,528</u>	<u>70,116</u>	<u>533,389</u>	<u>73,878</u>
<i>Long-Term Liabilities:</i>					
Net Pension Liability	176,796	176,796	222,257	575,849	0
Net OPEB Liability	82,102	82,102	103,213	267,417	0
Compensated Absences Payable	2,519	1,315	8,064	11,898	0
General Obligations Bonds Payable	213,917	91,600	0	305,517	0
OWDA Loans Payable	2,520,887	0	37,804	2,558,691	0
Revenue Bonds Payable	0	467,400	0	467,400	0
<i>Total Long-Term Liabilities</i>	<u>2,996,221</u>	<u>819,213</u>	<u>371,338</u>	<u>4,186,772</u>	<u>0</u>
<i>Total Liabilities</i>	<u>3,423,966</u>	<u>854,741</u>	<u>441,454</u>	<u>4,720,161</u>	<u>73,878</u>
Deferred Inflows of Resources					
	<u>2,544</u>	<u>2,544</u>	<u>3,198</u>	<u>8,286</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	2,035,750	1,481,553	320,878	3,838,181	0
Unrestricted	355,451	(120,229)	334,067	569,289	1,180,789
<i>Total Net Position</i>	<u>\$2,391,201</u>	<u>\$1,361,324</u>	<u>\$654,945</u>	<u>\$4,407,470</u>	<u>\$1,180,789</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, 2019*

	Business-Type Activities Enterprise Funds			Governmental Activities	
	Plains Sewer Revenue	Buchtel Sewer Revenue	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Operating Revenues					
Charges for Services	\$455,663	\$208,296	\$972,755	\$1,636,714	\$10,999
Special Assessments	4,695	0	1,679	6,374	0
Other	4,765	958	18,438	24,161	1,018,795
<i>Total Operating Revenues</i>	<u>465,123</u>	<u>209,254</u>	<u>992,872</u>	<u>1,667,249</u>	<u>1,029,794</u>
Operating Expenses					
Personal Services	65,631	47,664	72,073	185,368	4,000
Fringe Benefits	128,670	115,340	161,804	405,814	751,318
Contractual Services	444,937	99,478	683,861	1,228,276	0
Materials and Supplies	3,575	2,875	52,090	58,540	0
Depreciation	85,279	62,283	41,322	188,884	0
Other Expenses	20,321	3,109	16,501	39,931	7,025
<i>Total Operating Expenses</i>	<u>748,413</u>	<u>330,749</u>	<u>1,027,651</u>	<u>2,106,813</u>	<u>762,343</u>
<i>Operating Income (Loss)</i>	<u>(283,290)</u>	<u>(121,495)</u>	<u>(34,779)</u>	<u>(439,564)</u>	<u>267,451</u>
Non-Operating Revenue (Expenses)					
Interest Income	0	0	0	0	5,850
Interest and Fiscal Charges	(9,169)	(8,771)	(1,086)	(19,026)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>(9,169)</u>	<u>(8,771)</u>	<u>(1,086)</u>	<u>(19,026)</u>	<u>5,850</u>
<i>Change in Net Position</i>	<u>(292,459)</u>	<u>(130,266)</u>	<u>(35,865)</u>	<u>(458,590)</u>	<u>273,301</u>
<i>Net Position at Beginning of Year, As Restated (See Note 5)</i>	<u>2,683,660</u>	<u>1,491,590</u>	<u>690,810</u>	<u>4,866,060</u>	<u>907,488</u>
<i>Net Position at End of Year</i>	<u>\$2,391,201</u>	<u>\$1,361,324</u>	<u>\$654,945</u>	<u>\$4,407,470</u>	<u>\$1,180,789</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities Enterprise Funds			Total	Governmental Activities
	Plains Sewer Fund	Buchtel Sewer Fund	Nonmajor Enterprise Funds		Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$487,079	\$202,543	\$964,762	\$1,654,384	\$0
Other Cash Receipts	4,205	833	17,790	22,828	1,029,794
Cash Payments to Employees for Services	(103,371)	(70,336)	(130,212)	(303,919)	(716,825)
Cash Payments for Supplies & Materials	(15,427)	(2,875)	(37,966)	(56,268)	0
Cash Payments for Contractual Services	(333,867)	(97,546)	(633,170)	(1,064,583)	0
Other Cash Payments	(20,322)	(3,109)	(16,501)	(39,932)	(7,025)
<i>Net Cash from (for) Operating Activities</i>	<u>18,297</u>	<u>29,510</u>	<u>164,703</u>	<u>212,510</u>	<u>305,944</u>
Cash Flows from Capital and Related Financing Activities					
Cash Received from Bonds, Loans & Notes	924,900	0	0	924,900	0
Interest Paid on Bonds, Loans & Notes	(13,795)	(26,456)	(1,215)	(41,466)	0
Principal Paid on Bonds, Loans & Notes	(210,122)	(14,100)	(6,534)	(230,756)	0
Payments for Capital Acquisitions	(749,395)	0	(11,094)	(760,489)	0
<i>Net Cash from Capital and Related Financing Activities</i>	<u>(48,412)</u>	<u>(40,556)</u>	<u>(18,843)</u>	<u>(107,811)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	0	0	0	0	5,850
<i>Net Increase in Cash and Cash Equivalents</i>	(30,115)	(11,046)	145,860	104,699	311,794
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>455,223</u>	<u>88,648</u>	<u>389,495</u>	<u>933,366</u>	<u>682,710</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$425,108</u>	<u>\$77,602</u>	<u>\$535,355</u>	<u>\$1,038,065</u>	<u>\$994,504</u>
Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities					
Operating Income (Loss)	(\$283,290)	(\$121,495)	(\$34,779)	(\$439,564)	\$267,451
<i>Adjustments:</i>					
Depreciation	85,279	62,283	41,322	188,884	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	(3,705)	(5,878)	(10,294)	(19,877)	0
Special Assessments	90,230	0	0	90,230	0
Interfund Receivable	(15)	0	(25)	(40)	0
Deferred Outflows	(34,834)	(35,718)	(36,132)	(106,684)	0
Material & Supply Inventory	(11,852)	0	71,699	59,847	0
Prepaid Assets	0	0	(287)	(287)	(6,049)
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	93,464	0	(9,580)	83,884	20,676
Contracts Payable	(42,744)	0	0	(42,744)	0
Accrued Wages and Benefits	347	(1,175)	1,723	895	0
Compensated Absences Payable	1,853	1,666	655	4,174	0
Interfund Payable	0	764	33	797	0
Net Pension and OPEB Liability	140,181	144,875	162,427	447,483	0
Deferred Inflows	(17,630)	(16,832)	(24,374)	(58,836)	0
Intergovernmental Payable	1,013	1,020	2,315	4,348	23,866
<i>Net Cash from (for) Operating Activities</i>	<u>\$18,297</u>	<u>\$29,510</u>	<u>\$164,703</u>	<u>\$212,510</u>	<u>\$305,944</u>

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Private Purpose Trust Funds	Agency Funds
Assets		
Cash and Cash Equivalents	\$22,887	\$11,248,084
Cash and Cash Equivalents in Segregated Accounts	113	413,012
<i>Receivables:</i>		
Property Taxes	0	54,038,964
Special Assessments	0	2,986,907
Intergovernmental	0	2,260,091
<i>Total Assets</i>	<u>23,000</u>	<u>70,947,058</u>
Liabilities		
Accounts Payable	3,061	0
Intergovernmental Payable	0	70,609,642
Deposits Held and Due To Others	0	95,494
Undistributed Monies	0	241,922
<i>Total Liabilities</i>	<u>3,061</u>	<u>\$70,947,058</u>
Net Position		
Held in Trust for Other Individuals and Organizations	<u>19,939</u>	
<i>Total Net Position</i>	<u><u>\$19,939</u></u>	

See accompanying notes to the basic financial statements.

Athens County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended December 31, 2019

	<u>Private Purpose Trust Funds</u>
Additions	
Other	<u>\$21,260</u>
<i>Total Additions</i>	21,260
Deductions	<u>23,011</u>
<i>Change in Net Position</i>	(1,751)
<i>Net Position at Beginning of Year</i>	<u>21,690</u>
<i>Net Position at End of Year</i>	<u><u>\$19,939</u></u>

See accompanying notes to the basic financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 1 - DESCRIPTION OF ATHENS COUNTY AND REPORTING ENTITY

A. Athens County

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

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

B. Reporting Entity

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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

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

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNITS

Because of their financial relationship with the County, the following organizations are part of the Athens County reporting entity and are presented as individual component units. The component unit columns in the basic financial statements reflect the financial data of ATCO, Inc., the Athens County Port Authority, and the Athens County Land Reutilization Corporation Inc. for the fiscal year ending December 31, 2019. They are reported in separate columns to emphasize that they are legally separate from the County.

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

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

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

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from Robert A. Jackson, CPA, 414 Chestnut Street, Nelsonville, Ohio, 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'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. As a result of this relationship, the Corporation is a component unit of the County.

Significant disclosures pertaining to this component unit are included in Note 22. Complete financial statements of the individual component unit can be obtained from the Athens County Treasurer, 15 S. Court St. Room 334, Athens, Ohio 45710.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE

A. Jointly Governed Organizations

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

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

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

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

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

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, VA Medical Center, Building 8, 17273 State Route 104 Chillicothe, Ohio, 45601.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 3 - JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURE - Continued

B. Joint Venture

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

The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan and Perry Counties. The Commission is directed by one Commissioner from each participating county, along with the Sheriff of each participating county. Any of these may name other representatives to fulfill this duty. There were 10 directors of the Commission in 2019. Each member county is responsible for a portion of the capital and operating budget as follows:

Athens County	29.51%	Perry County	25.59%	Hocking County	25.46%
Vinton County	11.37%	Morgan County	8.07%		

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

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

B. Fund Accounting

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

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

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

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

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

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

The other enterprise funds of the County account for water services provided to individual users in The Plains and Buchtel, 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 current workers' compensation claims, 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 trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

C. Measurement Focus

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Deferred Outflows/Inflows of Resources - In addition to assets, the Statements of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on pension expense. A deferral for pension results from changes in Net Pension Liability not recognized as a component of current year pension 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.

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

	Governmental Activities	Plains Sewer	Buchtel Sewer	Plains Water	Total Business-Type Activities
<i>Deferred Outflows of Resources:</i>					
Pension Expense	\$ 14,393,830	\$ 49,723	\$ 49,722	\$ 62,511	\$ 161,956
OPEB Expense	2,140,735	7,512	7,512	9,444	24,468
Total Deferred Outflows of Resources	\$ 16,534,565	\$ 57,235	\$ 57,234	\$ 71,955	\$ 186,424

In addition to liabilities, the Statements of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 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 Liability 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.

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

	Governmental Activities	Plains Sewer	Buchtel Sewer	Plains Water	Total Business-Type Activities
<i>Deferred Inflows of Resources:</i>					
Nonexchange Revenue	\$15,137,749	\$0	\$0	\$0	\$0
Pensions	739,297	2,321	2,321	2,918	7,560
OPEB	175,996	223	223	280	726
Total Deferred Inflows of Resources	\$16,053,042	\$2,544	\$2,544	\$3,198	\$8,286

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

	Governmental Funds							Totals
	General	Job & Family Services	Road (MVGTT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>								
Property Taxes	\$2,380,402	\$0	\$0	\$3,676,429	\$6,525,681	\$2,422,372	\$850,647	\$15,855,531
Grants, Entitlements, Shared Revenue	560,437	759,758	2,016,744	195,009	291,867	69,797	44,132	3,937,744
Total Deferred Inflows of Resources	\$2,940,839	\$759,758	\$2,016,744	\$3,871,438	\$6,817,548	\$2,492,169	\$894,779	\$19,793,275

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 agency funds, are legally required to be budgeted and appropriated. No budgets or appropriations were prepared for the County Donations, Bikeway Maintenance, Litter Control, Health Ohio Grant, OCSJ Prosecutor, ARRA VAWA Grant, JAG Grant, JAG-III 2011 Grant, Treasurer's Prepayment Interest, Mandatory Drug Fines, DUI Enforcement and Education, DUI Grant, Clean Kids Grant, Drug Prevention Grant, Beacon Reserve Balance, The Plains High School Bike Path Connector, Psychological Evaluation Grant, Jail Bond Retirement, 691 Landfill Loan Retirement, Beacon Bond Retirement, EMA Truck Bond Retirement, Plains Water Assessment Bond Retirement, Plains Sewer Assessment Bond Retirement, County Home Improvement, Dog Shelter Construction, County Capital Improvement Projects, Athens County Solid Waste, Sheriff Academy Training, Ruth Dye Trust, and Sheriff's Explorer Trust funds as no activity was anticipated for them. AceNET Revolving Loan and the Emergency Home Repair Loan did not have any actual cash activity or any cash fund balance, nor was any activity budgeted for the year. As a result, no budgetary schedules are presented for these funds.

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 2019.

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".

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 2019, investments were limited to STAR Ohio, commercial paper, federal agency discount notes, a US Treasury Note, and other interest bearing accounts with local commercial banks.

During 2019, 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 2019, 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 \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2019 amounted to \$849,758 which includes \$722,630 assigned from other County funds. For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

G. Inventory

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

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Improvements Other Than Buildings	5-50 years	5-30 years
Plant And Facilities (Water and Sewer Lines)	Not Applicable	50 years
Buildings	20-125 years	25-50 years
Furniture and Equipment	5-35 years	5-50 years
Infrastructure	20-75 years	Not Applicable

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balances

In the fund financial statements, governmental funds reports 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

N. Net Position

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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. 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 2019.

R. Estimates

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 5 – NEW GASB PRONOUNCEMENT AND PRIOR PERIOD ADJUSTMENTS

For fiscal year 2019, the County implemented GASB Statement No. 95, “*Postponement of the Effective Dates of Certain Authoritative Guidance.*” This Statement extends the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides to provide temporary relief to governments in light of the COVID-19 pandemic. The implementation of GASB Statement No. 95 had no effect on the prior period fund balances.

The beginning cash balance in the Budget to Actual statements for ACBDD (Beacon School) increased by \$1,500,000 due to the recognition of funds held in reserve.

Adjustments made for prior capital asset acquisitions and the restatement of accumulated depreciation resulted in the following changes to the beginning balances of the governmental activities Net Position:

Governmental Activities	
Net Position at December 31, 2018	\$ 43,570,406
Correction of Prior Accumulated Depreciation	114,408
Capital Assets Acquired in Prior Period	380,680
Capital Assets Disposed in Prior Period	<u>(134,104)</u>
Adjusted Net Position at December 31, 2018	<u><u>\$ 43,931,390</u></u>

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

	Plains Sewer	Total Business-Type Activities
Net Position at December 31, 2018	\$2,680,709	\$4,863,109
Correction of Accumulated Depreciation	<u>2,951</u>	<u>2,951</u>
Adjusted Net Position at December 31, 2018	<u><u>\$2,683,660</u></u>	<u><u>\$4,866,060</u></u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 6 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses/Net Changes in Fund Balances						
Description	General	Job and Family Services	Road (MVGT)	Children Services	ACBDD (Beacon School)	Ambulance Services
<i>Budget Basis</i>	\$ (75,799)	\$ 574,593	\$ 940,187	\$ 436,162	\$ (1,042,929)	\$ (369,952)
<i>Increases (Decreases) Due To:</i>						
<i>Revenues:</i>						
Sales Tax	129,539	-	-	-	-	-
Intergovernmental	1,625	(1,111,598)	233,289	126,400	72,354	3,325
Charges for Services	93,201	-	-	1,749	-	(562,293)
Fines and Forfeitures	7,505	-	3,085	-	-	-
Interest	15,657	-	3,166	-	-	-
Other	20,873	(6,917)	13,696	8,313	656,935	-
<i>Expenditures:</i>						
<i>Current:</i>						
<i>General Government:</i>						
Legislative	170,412	-	-	-	-	-
Judicial	(53,306)	-	-	-	-	-
Public Safety	(38,584)	-	-	-	-	-
Public Works	(3,977)	-	(340,908)	-	-	-
Health	(21,035)	-	-	-	-	691,336
Human Services	(71,707)	169,277	-	19,308	(219,685)	-
Conservation and Recreation	(600)	-	-	-	-	-
<i>Debt Service:</i>						
Principal Retirement	18,295	-	-	-	-	-
Interest and Fiscal Charges	(18,295)	-	-	-	-	-
<i>Other Sources/Uses:</i>						
Advances In	(19,423)	-	-	-	-	-
Advances Out	19,423	-	-	-	-	-
<i>Perspective Difference:</i>						
Activity of Funds Reclassified For GAAP Reporting Purposes	(6,257)	-	-	-	-	-
GAAP Basis	\$ 166,621	\$ (374,645)	\$ 852,515	\$ 591,932	\$ (533,325)	\$ (237,584)

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS

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

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

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

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

- (1) Bonds, notes or other obligations guaranteed by the United States or those for which the full faith and credit of the United States is pledged;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- (3) Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
- (4) Bonds and other obligations of the State of Ohio, or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- (5) Time certificates of deposit, savings or deposit accounts, including, but not limited to, passbook accounts;
- (6) No-load money market mutual funds consisting exclusively of obligations described in sections (1) or (2) of this note and repurchase agreements secured by such obligations, provided that investments in securities are made only through eligible institutions.
- (7) The State Treasurer's investment pool (STAR Ohio);
- (8) Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value;
- (9) High grade commercial paper with a maturity that does not exceed 270 days and an amount that does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
- (10) Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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	\$	37,669,517
- Segregated		635,659
- Component Units		1,200,315
* Reconciling items (net) to arrive at bank balances of deposits		(179,348)
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments).	\$	39,326,143

Deposits

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

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

Custodial Credit Risk

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - 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 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, 2019, the County had the following investments:

	Measurement Value	Percentage of Portfolio	Date of Maturity
MUFG Bank LTD NY Commercial Paper	\$ 668,258	2.74%	February 21, 2020
FHLMC #3134GBET5	500,020	2.05%	April 13, 2020
MUFG Bank LTD NY Commercial Paper	283,461	1.16%	April 13, 2020
FHLB #3130A7UW3	749,760	3.07%	May 18, 2020
FHLMC #3134GBZD7	1,300,169	5.32%	July 17, 2020
BNP Paribas NY Commercial Paper	988,010	4.04%	August 21, 2020
FFCB #3133EGU37	1,000,010	4.09%	December 14, 2020
FFCB #3133ELET7	499,710	2.05%	December 19, 2022
FFCB # 3133EKG42	500,020	2.05%	August 28, 2023
US Treasury Note #912828T91	349,685	1.43%	October 31, 2023
FHLMC #3134GUZE3	499,812	2.05%	December 18, 2023
FHLMC #3134GTZN6	1,000,070	4.09%	July 8, 2024
FHLMC #3134GTG49	1,000,230	4.09%	July 22, 2024
FHLMC #3134GUEH9	250,103	1.02%	September 30, 2024
FHLB #3130AHE66	925,194	3.79%	October 21, 2024
FFCB #3133EK4Y9	919,635	3.77%	November 1, 2024
FHLMC #3134GUPL8	500,125	2.05%	November 8, 2024
FHLMC #3134GUWCO	540,070	2.21%	December 6, 2024
Amortized Cost			
STAR Ohio	9,126,928	37.37%	1 Day
STAR Plus	2,569,041	10.52%	1 Day
STAR Ohio Employee Trust	255,033	1.04%	1 Day
	<u>\$ 24,425,344</u>	<u>100.00%</u>	

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 7 - CASH, DEPOSITS AND INVESTMENTS - Continued

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

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

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

The County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2019.

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

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2019 are as follows:

	Interfund Receivable	Interfund Payable
General	\$570,256	\$0
Job and Family Services	155,825	1,986
Road (MVG T)	366,945	0
Children Services	1,986	31,992
ACBDD	0	41
Nonmajor Special Revenue Funds	75,006	1,134,759
Plains Sewer Revenue Fund	15	0
Buchtel Sewer Revenue Fund	0	764
Non Major Enterprise Fund	26	517
	\$1,170,059	\$1,170,059

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 8 - INTERFUND TRANSACTIONS – Continued

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

In 2019 there were no principal payments made and amounts were refinanced. The following amounts are included in the interfund transactions above. Including certain lending/borrowing arrangements: which is also known as manuscript debt, between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities.

Funds	Advances to Other Funds	Advances from Other Funds
General	\$442,966	\$0
Road (MVGT)	366,945	0
County Capital Improvements (non-major)	0	809,911
	\$809,911	\$809,911

A summary of interfund transfers for 2019 were as follows:

Transfers From	Job & Family Services	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	Total
General	\$94,401	\$340,651	\$76,120	\$0	\$511,172
Road (MVGT)	0	0	47,896	0	47,896
ACBDD (Beacon School)	0	0	0	10,000	10,000
Totals	\$94,401	\$340,651	\$124,016	\$10,000	\$569,068

In fiscal year 2019, the County made a transfer of \$94,401 from the General Fund to the Job and Family Services Fund to subsidize the program services. \$76,120 was transferred from the General Fund to the various Nonmajor Debt Service Funds, while the Road (MVGT) Fund transferred \$40,547 and \$7,349 to the Engineer Equipment Loan Fund and the County Building Bond for the payment of loans and bonds. ACBDD (Beacon School) transferred \$10,000 to the Beacon Capital Improvement Fund. There were also transfers totaling \$340,651 from the General Fund for the County's matching contributions to various grant programs.

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2019 was as follows:

Description	Interest Rate	Original Balance	Year Issued	Final Maturity	Balance January 1 2019	Additions	Deletions	Balance December 31 2019	Amounts Due Within One Year
Governmental Activities:									
<i>General Obligation Bonds Payable from Governmental Tax Revenues:</i>									
Engineer Equipment	2.33%	358,007	2014	2024	\$224,619	\$0	\$35,314	\$189,305	\$36,124
JFS Building 2019	2.30%	1,500,000	2019	2029	0	1,500,000	0	1,500,000	135,045
Engineer Equipment 2019	2.30%	1,992,803	2019	2029	0	1,992,803	0	1,992,803	179,413
					224,619	3,492,803	35,314	3,682,108	350,582
<i>General Obligation Notes Payable from Governmental Sales Tax Revenues:</i>									
Courthouse Renovation	4.23%	\$ 914,000	2005	2025	411,000	0	51,000	360,000	54,000
X-Ray Scanner	1.25%	\$ 21,000	2014	2019	4,309	0	4,309	0	0
					415,309	0	55,309	360,000	54,000
<i>Net Pension Liability:</i>									
OPERS					28,400,755	21,536,404	0	49,937,159	0
STRS					1,257,216	0	16,220	1,240,996	0
					29,657,971	21,536,404	16,220	51,178,155	0
<i>Net OPEB Liability:</i>									
OPERS					19,181,883	4,008,282	0	23,190,165	0
STRS					0	0	0	0	0
					19,181,883	4,008,282	0	23,190,165	0
<i>Other Long-term Obligations:</i>									
Premium on Notes Issued					4,385	0	627	3,758	626
Compensated Absences					2,115,422	1,331,531	1,238,629	2,233,267	1,567,961
Capital Leases					3,690,286	0	221,559	3,468,727	363,863
Landfill Post-Closure Costs					1,699,066	0	159,032	1,540,034	152,078
					\$56,988,941	\$30,369,020	\$1,726,690	\$85,656,214	\$2,489,110
Total Governmental Activities Long-Term Obligations									
Business-Type Activities:									
<i>General Obligation Bonds Payable from Enterprise Revenues:</i>									
Buchtel Sewer Improvement	4.50%	\$ 120,000	2002	2042	\$96,400	\$0	\$2,300	\$94,100	\$2,500
Plains Sewer Construction	2.33%	\$ 500,000	2014	2024	313,707	0	49,319	264,388	50,471
					410,107	0	51,619	358,488	52,971
<i>Revenue Anticipation Bonds Payable from Enterprise Revenues:</i>									
Buchtel Sewer Project	4.50%	\$ 612,000	2002	2042	491,500	0	11,800	479,700	12,300
<i>OWDA Loans Payable from Enterprise Revenues:</i>									
Sewer Plant and Poston Project	6.12%	\$ 650,000	1997	2022	66,904	0	17,760	49,144	9,143
US 50 Corridor WW Improvement	3.69%	\$ 737,752	2013	N/A	564,854	18,381	35,000	548,235	0
US 50 Corridor WW Improvement	3.35%	\$ 511,318	2017	2023	502,773	15,741	25,088	493,426	0
US 50 Corridor WW Improvement	3.06%	\$ -	2017	2023	660,104	768,150	78,108	1,350,146	0
Buchtel Water	2.00%	80,001	2002	2032	41,926	0	2,734	39,192	1,388
Dresher Sewer	5.15%	141,078	2002	2033	96,444	0	4,847	91,597	2,518
		\$ 2,120,149			1,933,005	802,272	163,537	2,571,740	13,049
<i>Rural Development Loan Payable from Enterprise Revenues:</i>									
Plains Water Construction	5.00%	\$ 69,750	1982	2020	7,800	0	3,800	4,000	4,000
<i>Net Pension Liability:</i>									
OPERS					236,232	339,617	0	575,849	0
<i>Net OPEB Liability:</i>									
OPERS					159,551	107,866	0	267,417	0
<i>Other Long-term Obligations:</i>									
Compensated Absences					25,781	15,384	11,210	29,955	18,057
					\$ 3,263,976	\$ 1,265,139	\$ 241,966	\$ 4,287,149	\$ 100,377
Total Business-Type Activities Long-Term Obligations									

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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

The annual requirements to amortize long-term debt obligations outstanding as of December 31, 2019 are as follows:

For Year Ended December 31	General Obligation Bonds Payable from Governmental Tax Revenue		General Obligation Notes Payable from Governmental Sales Tax Revenue		General Obligation Bonds Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2020	\$ 350,582	\$ 84,977	\$ 54,000	\$ 14,069	\$ 52,971
2021	358,896	76,664	56,000	11,746	54,147	9,104
2022	367,160	68,400	58,000	9,337	55,450	7,789
2023	375,614	59,945	61,000	6,824	56,880	6,441
2024	384,125	51,435	64,000	4,183	58,240	5,055
2025-2029	1,845,731	129,333	67,000	1,415	16,400	16,772
2030-2034	0	0	0	0	20,500	12,717
2035-2039	0	0	0	0	25,600	7,672
2040-2042	0	0	0	0	18,300	1,669
	<u>\$ 3,682,108</u>	<u>\$ 470,754</u>	<u>\$ 360,000</u>	<u>\$ 47,574</u>	<u>\$ 358,488</u>	<u>\$ 77,611</u>

For Year Ended December 31	Revenue Anticipation Bonds Payable from Enterprise Revenue		OWDA Loans Payable from Enterprise Revenue		Rural Development Loan Payable from Enterprise Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
	2020	\$ 12,300	\$ 21,586	\$ 13,049	\$ 3,390	\$ 4,000
2021	12,900	21,033	27,455	5,853	0	0
2022	13,500	20,453	28,973	4,809	0	0
2023	14,000	19,845	8,723	3,704	0	0
2024	14,700	19,215	9,084	3,410	0	0
2025-2029	84,000	85,536	51,461	12,156	0	0
2030-2034	104,700	64,868	41,188	2,897	0	0
2035-2039	130,400	39,092	0	0	0	0
2040-2042	93,200	8,509	0	0	0	0
	<u>\$ 479,700</u>	<u>\$ 300,137</u>	<u>\$ 179,933</u>	<u>\$ 36,219</u>	<u>\$ 4,000</u>	<u>\$ 200</u>

Long-Term Bonds, Notes and Loans: Two general obligation bonds, a revenue anticipation bond, six OWDA loans and a Rural Development loan 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 two long-term notes are retired through a Debt Service Fund from governmental sales tax revenues. There are no amortization schedules for the three US 50 Corridor WW Improvement OWDA loans as they have not yet been fully drawn or closed.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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

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

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the financial statements. Capital lease payments are reflected as debt service in the financial statements for the Governmental Funds. The deductions to the capital leases reported above include \$221,559 of debt service principal. The capital lease obligations reflected above represents the present value of the net future minimum lease payments on all capital leases.

The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2019, are as follows:

Year Ended December 31	Capital Lease Payments
2020	\$ 363,863
2021	354,895
2022	343,240
2023	342,065
2024	341,672
2025-29	1,708,363
2030-32	1,025,018
Total Minimum Lease Payments	4,479,116
Less: Amount Representing Interest	(1,010,389)
Present Value of Net Minimum Lease Payments	\$ 3,468,727

Landfill Closure and Post-Closure Costs: State and federal laws and regulations require the County to place a final cover on the Athens County 691 landfill site as it has stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was certified as closed in October of 1998. The \$1,540,034 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, 2019, were an overall legal debt margin of \$23,851,278 and an unvoted legal debt margin of \$7,935,308.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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

As of December 31, 2019 there is one 1998 series of Tax Exempt Multifamily Housing Mortgage Revenue Bonds and Convertible Taxable Multifamily Mortgage Revenue Bonds outstanding with aggregate principal amounts payable of \$2,175,000.

NOTE 10 – NOTES PAYABLE

The County’s note transactions for the year ended December 31, 2019, were as follows:

Purpose	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Business-Type Activities:				
<i>Bond Anticipation Notes Payable:</i>				
Plains Sewer Land Acquisition	\$0	\$250,000	\$0	\$250,000
Business-Type Activities Notes Payable	\$0	\$250,000	\$0	\$250,000

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

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS

A. DEFINED BENEFIT PENSION SYSTEMS

Net Pension Liability

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

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

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.

1. 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 CAFR referenced above for additional information):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 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, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

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

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

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

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

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

	<u>State and Local</u>	<u>Law Enforcement</u>
2019 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2019 Actual Contribution Rates		
Employer:		
Pension	14.0%	18.1%
Post-employment Health Care Benefits	<u>0.0%</u>	<u>0.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required pension contributions to OPERS were \$2,804,680 for 2019. Of this amount, \$250,100 is reported as an intergovernmental payable.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

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

The net pension liability for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPERS total pension liability was measured as of December 31, 2018, and was determined by rolling forward the total pension liability as of January 1, 2018, to December 31, 2018. 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:

	OPERS
Proportionate Share of the Net Pension Liability:	
Current Measurement Date	0.184435%
Prior Measurement Date	0.182540%
Change in Proportionate Share	0.001895%
Proportion of the Net Pension Liability	\$50,513,008
Pension Expense	\$10,821,819

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between expected and actual experience \$	2,329
Net difference between projected and actual earnings on pension plan investments	6,856,027
Change in Assumptions	4,397,259
Differences between County Contributions and Proportionate Share of Contributions	228,025
County contributions subsequent to the measurement date	2,804,680
Total Deferred Outflows of Resources	\$ 14,288,320
Deferred Inflows of Resources	
Differences between expected and actual experience \$	663,264
Total Deferred Inflows of Resources	\$ 663,264

The \$2,804,680 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date but before the end of the County's reporting period will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

	OPERS
Year Ending December 31:	
2020	\$ 4,764,033
2021	2,231,748
2022	636,039
2023	3,188,556
Total	\$ 10,820,376

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, 2018, 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, 2018, are presented below.

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
<i>COLA or Ad Hoc COLA</i>	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.20 percent
Actuarial Cost Method	Individual Entry Age
Inflation Assumptions	3.25 percent
Cost of Living Adjustments	2.60 percent and 3.00 percent

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

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and 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 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 Defined Benefit portfolio was a loss of 2.94% for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00%	2.79%
Domestic Equities	19.00%	6.21%
Real Estate	10.00%	4.90%
Private Equity	10.00%	10.81%
International Equities	20.00%	7.83%
Other Investments	18.00%	5.50%
Total	<u>100.00%</u>	<u>5.95%</u>

Discount Rate

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

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2%, 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 (6.2%) or one-percentage-point higher (8.2%) than the current rate:

<u>1% Decrease (6.2%)</u>	<u>Current Discount Rate (7.2%)</u>	<u>1% Increase (8.2%)</u>
\$ 74,622,401	\$ 50,513,008	\$ 30,477,884

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

Changes since the prior Measurement Date on to Report Date

OPERS Board adopted a change in the investment return assumption, reducing it from 7.50% to 7.20%.

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

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. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

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

The 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 DP 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 Combined 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 Combined 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 member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members 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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ended December 31, 2019, 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 year 2019 contribution rates were equal to the statutory maximum rates.

The County’s contractually required pension contributions to STRS were \$94,049 for 2019. This entire 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, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	STRS
Proportionate Share of the Net Pension Liability:	
Current Measurement Date	0.005612%
Prior Measurement Date	0.005718%
Change in Proportionate Share	-0.000106%
Proportion of the Net Pension Liability	\$1,240,996
Pension Expense	\$144,057

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	STRS
Deferred Outflows of Resources	
Difference between expected and actual experience	\$ 10,104
Change in Assumptions	145,780
Change in Proportion and Differences between Contributions and Proportionate Share of Contributions	63,864
County contributions subsequent to the measurement date	47,718
Total Deferred Outflows of Resources	\$ 267,466

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

Deferred Inflows of Resources	
Difference between expected and actual experiences	\$ 5,372
Net difference between projected and actual earnings on pension plan investments	60,655
Change in Proportion and Differences between county Contributions and Proportionate Share of Contributions	<u>17,566</u>
Total Deferred Inflows of Resources	<u>\$ 83,593</u>

The \$47,718 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, 2020. 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
Year Ending December 31:	
2020	\$ 101,095
2021	33,100
2022	(1,002)
2023	<u>2,962</u>
Total	<u>\$ 136,155</u>

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	2.50% at age 65 to 12.50% at age 20
Investment Rate of Return	7.45%, net of investment expenses
Cost-of-Living Adjustments (COLA)	0.00% effective July 1, 2017

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

Actuarial assumptions used in the July 1, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS - Continued

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

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

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5%, 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 7.45% as of June 30, 2019. 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, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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 7.45%, 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 (6.45%) or one-percentage-point higher (8.45%) than the current rate:

	<u>1% Decrease (6.45%)</u>	<u>Current Discount Rate (7.45%)</u>	<u>1% Increase (8.45%)</u>
County's proportionate share of net pension liability	\$ 1,813,577	\$ 1,240,996	\$ 756,276

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

B. POSTEMPLOYMENT BENEFITS

1. Ohio Public Employees Retirement System (OPERS)

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/asset to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the 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.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0.0 percent during calendar year 2018. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2019 was to 0 percent for both plans. 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 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2019.

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, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2018, and was determined by rolling forward the total OPEB liability as of January 1, 2018, to December 31, 2018. 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:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

	OPERS
Proportion of the Net OPEB Liability:	
Current Measurement Date	0.17992200%
Prior Measurement Date	0.17811000%
Change in Proportionate Share	0.0018120%
Proportionate Share of the Net OPEB Liability	\$23,457,583
OPEB Expense	\$2,351,166

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between expected and actual experience	\$ 7,943
Net difference between projected and actual earnings on pension plan investments	1,075,391
Change in Assumptions	756,299
Differences between County Contributions and Proportionate Share of Contributions	306,608
Total Deferred Outflows of Resources	\$ 2,146,241
Deferred Inflows of Resources	
Differences between expected and actual experience	\$ 63,647

No amounts were reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Year Ending December 31:	
2020	\$ 1,065,764
2021	295,971
2022	179,112
2023	541,747
Total	\$ 2,082,594

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, 2017, rolled forward to the measurement date of December 31, 2018. 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:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.71 percent
Health Care Cost Trend Rate	10.00 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age

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

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

During 2018, 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 healthcare related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60 percent for 2018.

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.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00%	2.42%
Domestic Equities	21.00%	6.21%
Real Estate	6.00%	5.89%
International Equities	22.00%	7.83%
Other Investments	17.00%	5.57%
Total	100.00%	5.16%

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 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 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of net OPEB liability	\$ 30,010,990	\$ 23,457,583	\$ 18,245,890

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 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 3.25 percent in the most recent valuation.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

	1% Decrease (4.00%)	Current Discount Rate (5.00%)	1% Increase (6.00%)
County's proportionate share of net OPEB liability	\$ 22,547,825	\$ 23,457,583	\$ 24,505,376

Changes since prior Measurement Date and to Report Date

OPERS Board adopted a change in the investment return assumption, reducing it from 6.50% to 6.00%. In January 2020, the Board adopted changes to health care coverage for Medicare and pre-Medicare retirees. It will include discontinuing the PPO plan for pre-Medicare retirees and replacing it with a monthly allowance to help participants pay for a health care plan of their choosing. The base allowance for Medicare-eligible retirees will be reduced. The specific effect of these changes on the net OPEB liability and OPEB expense are unknown at this time.

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

Plan Description – The State Teachers Retirement System of Ohio (STRS Ohio) administers a pension plan that is comprised of: a Defined Benefit Plan, a self-directed Defined Contribution Plan, and a Combined Plan that offers features of the Defined Benefit Plan and the Defined Contribution Plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discounted effective Jan. 1, 2020.

Pursuant to Chapter 3307 of the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. 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.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent *Comprehensive Annual Financial Report* by visiting <https://www.strsoh.org> or by requesting a copy by calling toll-free (888) 227-7877.

Funding Policy - Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2018, 2017 and 2016. The 14.0% employer contribution rate is the maximum rate established under Ohio law.

The County's contractually required postemployment health care contributions to STRS were \$0 for 2019.

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

The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability 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:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

	STRS
Proportion of the Net OPEB Asset:	
Current Measurement Date	0.00561171%
Prior Measurement Date	0.00571780%
Change in Proportionate Share	-0.00010609%
Proportionate Share of the Net OPEB Asset	\$92,943
OPEB Expense	(\$26,959)

At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	STRS
Deferred Outflows of Resources	
Differences between expected and actual experience	\$ 8,425
Change in Assumptions	1,953
Differences between County Contributions and Proportionate Share of Contributions	8,584
Total Deferred Outflows of Resources	\$ 18,962
Deferred Inflows of Resources	
Differences between expected and actual experience	\$ 4,728
Net difference between projected and actual earnings on pension plan investments	5,836
Change in Assumptions	101,900
Changes in Proportion and Differences between Entity Contributions and Proportionate Share of Contributions	611
Total Deferred Inflows of Resources	\$ 113,075

No amounts were reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	STRS
Year Ending December 31:	
2020	\$ (20,690)
2021	(20,688)
2022	(18,349)
2023	(17,731)
2024	(16,917)
Thereafter	262
Total	\$ (94,113)

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 percent initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

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

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

Discount Rate

The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. 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 not projected to be sufficient to make all projected future benefit payments of current plan members. The OPEB plan's fiduciary net position was projected to become insufficient to make future benefit payments during the fiscal year ending June 30, 2037. Therefore, the long-term expected rate of return on OPEB plan assets was used to determine the present value of the projected benefit payments through the fiscal year ending June 30, 2036 and the Bond Buyer 20-year municipal bond rate of 7.45 percent as of June 30, 2019 (i.e. municipal bond rate), was used to determine the present value of the projected benefit payments for the remaining years in the projection. The total present value of projected benefit payments from all years was then used to determine the single rate of return that was used as the discount rate.

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

The following table represents the net OPEB liability as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB liability 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.

	<u>1% Decrease (6.45%)</u>	<u>Discount Rate (7.45%)</u>	<u>1% Increase (8.45%)</u>
County's proportionate share of net OPEB asset	\$ 79,309	\$ 92,943	\$ 104,407

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 11 - DEFINED BENEFIT PENSION SYSTEMS AND POSTEMPLOYMENT BENEFITS – Continued

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of net OPEB asset	\$ 105,394	\$ 92,943	\$ 77,695

NOTE 12 - RECEIVABLES

Receivables at December 31, 2019 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	
<i>General Fund</i>	
Local Government Distributions	\$ 330,770
Casino Tax Distributions	404,147
State Property Tax Reimbursements	131,178
Permissive Motor Vehicle Tax	6,727
Grants and Other	121,391
Total General Fund	994,213
<i>Job and Family Services Fund</i>	
State/Federal Funding	773,684
Total Job and Family Services Fund	773,684
<i>Road (MVGT) Fund</i>	
Motor Vehicle License Tax	782,199
Permissive Motor Vehicle Tax	279,663
Gasoline Tax	1,900,286
Other	368,353
Total Road (MVGT) Fund	3,330,501
<i>Children Services Fund</i>	
State Property Tax Reimbursements	195,009
State Grants	351,797
Total Children Services Fund	546,806
<i>ACBDD (Beacon School) Fund</i>	
State Property Tax Reimbursements	291,867
Other	812,838
Total ACBDD (Beacon School) Fund	1,104,705
<i>Ambulance Service Fund</i>	
State Property Tax Reimbursements	69,797
Other	3,700
Total Ambulance Service Fund	73,497
<i>Nonmajor Governmental Funds</i>	
State Property Tax Reimbursements	44,132
State/Federal Funding	225,171
Other	2,147
Total Nonmajor Governmental Funds	271,450
Total Intergovernmental Receivables	\$ 7,094,856

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 13 - LOANS RECEIVABLE

Loans receivable represent low interest loans made by the County for community development and small business projects under the Federal Community Development Block Grant (CDBG) program and for emergency assistance to county residents administered by the County Commissioners. Loans receivable (net of uncollectible amounts) for the primary government, as of December 31, 2019, consisted of the following:

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

NOTE 14 - LANDFILL CLOSURE

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

The landfill was certified by the EPA as closed in October, 1998 so the post-closure monitoring and maintenance has started. The total cost for this phase over the next eight years is estimated to be \$1,540,034. 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.

NOTE 15 - DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has non-exchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as deferred inflows on the government-wide Statement of Net Position.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 15 - DEFERRED INFLOWS / DEFERRED OUTFLOWS OF RESOURCES - Continued

	Governmental Type Funds			
	General	Job & Family Services	Road (MVGTT)	Children Services
Property Taxes	\$2,380,402	\$0	\$0	\$3,676,429
Casino Tax	207,341	0	0	0
Homestead and Credits				
Due from the State	131,178	0	0	195,009
Local Government	217,227	0	0	0
Motor Vehicle License	4,691	0	747,056	0
Gasoline Tax	0	0	1,269,687	0
JFS Grants	0	759,758	0	0
Total deferred inflows of resources	<u>\$ 2,940,839</u>	<u>\$ 759,758</u>	<u>\$ 2,016,744</u>	<u>\$ 3,871,438</u>
	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Property Taxes	\$6,525,681	\$2,422,372	\$850,647	\$15,855,531
Casino Tax	0	0	0	207,341
Homestead and Credits				
Due from the State	291,867	69,797	44,131	731,981
Local Government	0	0	0	217,227
Motor Vehicle License	0	0	0	751,747
Gasoline Tax	0	0	0	1,269,687
JFS Grants	0	0	0	759,758
Total deferred inflows of resources	<u>\$ 6,817,548</u>	<u>\$ 2,492,169</u>	<u>\$ 894,778</u>	<u>\$ 19,793,273</u>

NOTE 16 - CAPITAL ASSETS

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

Governmental Activities

General Government:

Legislative and Executive	\$ 392,409
Judicial	8,954
Public Safety	368,620
Public Works	2,943,190
Health	172,759
Human Services	530,204
Conservation and Recreation	37,393
Total Governmental Activities Depreciation Expense	<u>\$ 4,453,529</u>

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 16 - CAPITAL ASSETS - Continued

A summary of the changes in governmental capital assets during 2019 were as follows:

	Restated Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Governmental Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,824,499	\$270,779	(\$26,920)	\$2,068,358
Historical Objects	92,050	0	0	92,050
Software	534,958	0	0	534,958
Total Nondepreciable Capital Assets	<u>2,451,507</u>	<u>270,779</u>	<u>(26,920)</u>	<u>2,695,366</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	2,284,817	97,621	0	2,382,438
Buildings	22,949,628	1,817,476	0	24,767,104
Furniture and Equipment	16,494,518	2,918,693	(1,055,291)	18,357,920
Infrastructure	84,841,804	5,959,281	(1,028,821)	89,772,264
Total Depreciable Capital Assets	<u>126,570,767</u>	<u>10,793,071</u>	<u>(2,084,112)</u>	<u>135,279,726</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(651,362)	(86,620)	0	(737,982)
Buildings	(9,892,939)	(681,584)	0	(10,574,523)
Furniture and Equipment	(7,478,851)	(1,106,100)	858,248	(7,726,703)
Infrastructure	(43,112,694)	(2,579,225)	425,522	(45,266,397)
Total Accumulated Depreciation	<u>(61,135,846)</u>	<u>(4,453,529)</u>	<u>1,283,770</u>	<u>(64,305,605)</u>
Depreciable Capital Assets, Net	<u>65,434,921</u>	<u>6,339,542</u>	<u>(800,342)</u>	<u>70,974,121</u>
Governmental Activities Capital Assets, Net	<u><u>\$67,886,428</u></u>	<u><u>\$6,610,321</u></u>	<u><u>(\$827,262)</u></u>	<u><u>\$73,669,487</u></u>

The above assets include \$3,497,622 of Buildings and \$67,314 of Furniture and Equipment that are under capital leases.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 16 - CAPITAL ASSETS - Continued

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

	Restated Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Business-Type Activities				
<i>Nondepreciable Capital Assets:</i>				
Land	\$29,741	\$0	\$0	\$29,741
Plant and Facilities (Water and Sewer Lines)	<u>1,859,125</u>	<u>738,000</u>	<u>0</u>	<u>2,597,125</u>
Total Nondepreciable Capital Assets	<u>1,888,866</u>	<u>738,000</u>	<u>0</u>	<u>2,626,866</u>
<i>Depreciable Capital Assets:</i>				
Improvements Other Than Buildings	9,058	0	0	9,058
Plant and Facilities (Water and Sewer Lines)	7,768,696	0	0	7,768,696
Buildings	280,806	0	0	280,806
Furniture and Equipment	<u>554,778</u>	<u>22,489</u>	<u>0</u>	<u>577,267</u>
Total Depreciable Capital Assets	<u>8,613,338</u>	<u>22,489</u>	<u>0</u>	<u>8,635,827</u>
<i>Accumulated Depreciation:</i>				
Improvements Other Than Buildings	(3,397)	(453)	0	(3,850)
Plant and Facilities (Water and Sewer Lines)	(3,108,400)	(157,918)	0	(3,266,318)
Buildings	(108,448)	(5,999)	0	(114,447)
Furniture and Equipment	<u>(351,455)</u>	<u>(24,514)</u>	<u>0</u>	<u>(375,969)</u>
Total Accumulated Depreciation	<u>(3,571,700)</u>	<u>(188,884)</u>	<u>0</u>	<u>(3,760,584)</u>
Depreciable Capital Assets, Net	<u>5,041,638</u>	<u>(166,395)</u>	<u>0</u>	<u>4,875,243</u>
Business-Type Activities Capital Assets, Net	<u><u>\$6,930,504</u></u>	<u><u>\$571,605</u></u>	<u><u>\$0</u></u>	<u><u>\$7,502,109</u></u>

NOTE 17 - PROPERTY TAX REVENUE

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 2019 tax levy was based follows:

	<u>Assessed Values</u>
Real Property	\$ 990,453,060
Public Utility Personal Property	<u>170,611,570</u>
Total	<u><u>\$ 1,161,064,630</u></u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.30 mills of the first 10 mills of assessed value for the General Fund. In addition to the 2.30 mills, 20.65 mills have been levied based upon mills voted for the EMS, Health, 317 Board, Children Services, T.B. Hospital, Beacon School, Athens County Library and Senior Citizens levies. A summary of voted millage follows:

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 17 - PROPERTY TAX REVENUE - Continued

Purpose	Voter Levy Date	Authorized Rate	Rate Levied For Current Year (b)		Final Collection Year
			Residential/ Agricultural	Other	
EMS Replacement	(c) 2014	1.00	0.946640	0.943479	2020
EMS Replacement	(c) 2013	0.50	0.448044	0.451767	2019
EMS Replacement	2017	1.00	0.896087	0.903533	2022
Health 2010	(c) 2009	0.40	0.358435	0.361413	2020
Health 2017	(c) 2016	0.30	0.283992	0.283044	2027
Health 2009	(c) 2008	0.30	0.268826	0.271060	2019
317 BRD 2012	(c) 2011	1.00	0.912626	0.934456	2022
317 BRD 2008	2017	1.00	0.862090	0.843732	2028
Children Services	2010	2.00	1.216540	1.358442	2020
Children Services	2015	3.00	2.203026	2.240976	2025
T B Hospital 1995	2014	0.20	0.092276	0.112135	2020
Beacon 2002	2017	1.80	1.612957	1.626359	2026
Beacon School 2001	(c) 2001	1.80	1.096261	1.222598	Cont.
Beacon School 2005	(c) 2005	2.85	2.092875	2.128927	Cont.
Beacon School 2014	2014	1.50	1.344131	1.355300	Cont.
Athens County Library	2014	1.00	0.896087	0.903533	2019
Senior Citizens	2016	0.75	0.457524	0.509416	2022
Senior Citizens	2014	0.25	0.224022	0.225883	2019
		<u>20.65</u>	<u>16.212439</u>	<u>16.676053</u>	

(a) Dollars per \$1,000 of assessed valuation.

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

(c) Levies represent replacements of levies originally voted in prior years.

In 2019, real property taxes were levied on January 1, 2019, on assessed values as of January 1, 2018, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2014. Real estate taxes were due and payable by March 4, and August 5, 2019. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 35% for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County as Due to Other Funds-Taxes. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2019. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Therefore, the delinquent taxes outstanding and available to the County within the first 60 days of 2020 were recorded as 2019 revenue; the remaining receivable is offset by a credit to deferred inflow of resources in the fund financial statements.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 18 - SALES TAX REVENUE

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

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

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

In 2019, these sales taxes generated a combined total of \$8,350,604 in tax revenue.

NOTE 19 - RISK MANAGEMENT

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

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

<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
Privacy and Security Liability	1,000,000
Privacy Response Expenses	500,000
Claims Expenses, Regulatory Proceedings /Penalties	250,000
PCI-DSS Assessments	250,000
Attorney Disciplinary Proceedings	25,000
Declaratory, Injunctive or Equitable Relief	25,000
Excess Liability	5,000,000
II. Property	
Direct Physical Loss or Damage	99,418,378
Collapse	Per Statement of Values
Equipment Breakdown, Flood or Earthquake	100,000,000
III. Time Element	
Gross Earnings/Extra Expense	2,500,000
Contingent Business Interruption	100,000
IV. Crime	1,000,000

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 19 - RISK MANAGEMENT – Continued

Coverage	Amount
Amendments:	
Uninsured/Underinsured Motorists	250,000
Foster Parents	6,000,000
Underground Sewer Lines	4,500,000
Underground Water Lines	1,200,000
Property Limitation	See Amendment
Crime Exclusion	See Amendment
Law Enforcement and Therapy Canines	15,000
Extended Reporting Period	See Amendment
<i>Property Coverage:</i>	
Real and Personal Property	<i>Per Statement of Values</i>
Flood	100,000,000
Earthquake	100,000,000
Accounts Receivable	1,000,000
Auto Physical Damage	Actual Cash Value or Cost of Repair, Whichever is less
Automatic Acquisition	5,000,000
Bridges (Other than Covered Bridges)	<i>If covered by amendment</i>
Contractor's Equipment	<i>Per Renewal Schedule</i>
Errors and Omissions	250,000 each Occurrence
Fine Arts	1,000,000 each Occurrence
Law Enforcement and Therapy Canines	<i>If covered by amendment</i>
Mobile Medical Equipment	250,000 each Occurrence
Pollutant Cleanup/Removal	10,000
Property in Transit	100,000
Service Interruptions	2,500,000
Traffic Signals	<i>If covered by amendment</i>
Underground Fiber Optic Lines	<i>If covered by amendment</i>
Valuable Papers	2,500,000
Water and Sewer Lines	<i>If covered by amendment</i>
<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
Demolition & Increased Cost of Construction	5,000,000
Spoilage	500,000
Expediting Expense	500,000
EDP Extra Expense	25,000
Data and Media	100,000
Hazardous Substances	250,000
Ammonia Contamination	500,000
CFC Refrigerants	500,000
<i>Time Element:</i>	
Gross Earnings/Extra Expense	2,500,000 each Occurrence
Contingent Business Interruption	100,000

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 19 - RISK MANAGEMENT – Continued

	Coverage	Amount
<i>Crime:</i>		
Employee Dishonesty/Faithful Performance		1,000,000 each Occurrence
Individual Public Official Bond Excess		250,000 each Occurrence
Claims Expense		1,000 each Occurrence
Loss of Money and Securities (Inside and Outside)		1,000,000 each Occurrence
Money Orders and Counterfeit Paper Currency		1,000,000 each Occurrence
Depositor's Forgery		1,000,000 each Occurrence
Fund Transfer Fraud		500,000 each Occurrence
Computer Fraud		500,000 each Occurrence
Dog Warden Bond		2,000

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

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

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

NOTE 20 - CONTINGENCIES

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

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 21 - ACCOUNTABILITY

Deficit Fund Balances

Fund	Fund Balance Deficit
<i>Nonmajor Special Revenue Funds:</i>	
HSTS Grant	\$ 32,843
PSI Grant	755
Child Support Enforcement Agency	107,220
<i>Nonmajor Capital Projects Fund:</i>	
County Capital Improvements	494,911
Cr24a Bikeway ODNR	3,018

The deficit in the County Capital Improvements fund is due to an interfund payable. This deficit will be eliminated through the repayment of advances for manuscript debt. The deficits in the HSTS Grant, PSI Grant, Child Support Enforcement Agency, and Cr24a Bikeway ODNR are due to Intergovernmental revenues which have not been received at year end and were not available to finance current period expenditures and will be eliminated through future Intergovernmental revenues.

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS

The following are the ATCO, Inc., Athens County Port Authority and Athens County Land Reutilization Corporation Inc. notes to financial statements for the year ended December 31, 2019:

ORGANIZATIONS AND PROGRAM/SUPPORTING SERVICES

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

ATCO conducts the following programs:

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

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.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

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

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

CASH AND CASH EQUIVALENTS

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

ALLOWANCE FOR DOUBTFUL ACCOUNTS

ATCO considers accounts receivable to be fully collectible for 2019; accordingly, no allowance for doubtful accounts is required.

INVENTORY

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

ASSETS HELD FOR RESALE

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

2. RELATED PARTY TRANSACTIONS

In the past, Athens County provided facilities, certain equipment and salaries for administration, implementation, and supervision of programs to ATCO, a discretely presented component unit of Athens County. However, in 2019 The Company received no amount for such in-kind contributions due to the impending separation of the Company from the Athens County Board of MRDD.

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

3. INCOME TAXES

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

4. CONCENTRATIONS OF CREDIT RISK

a. ATCO

ATCO has financial instruments that subject the Company to concentrations of credit risk which include cash accounts in financial institutions that may, from time to time, exceed federal insurance limits. At December 31, 2019, deposits in excess of Federal Deposit Insurance Corporation limit of \$250,000 per institution amounted to \$18,860.

For ATCO, three customers represent 87% of total contract billings and sales for 2019 and four customers represent 72% of accounts receivable, trade, at December 31, 2019.

Accounts receivable at December 31, 2019, consist of:

Athens County Board of Developmental Disabilities	\$3,234
Accounts receivable, trade	10,368
	\$13,602

b. Athens County Port Authority

At year end, the Athens County Port Authority's bank balances were \$280,513 in a checking account at Hocking Valley Bank and a \$405,016 certificate of deposit at Hocking Valley Bank. Protections of the Port Authority's deposits are provided by the Federal Deposit Insurance Corporation (FDIC) to a maximum of \$250,000 in each account. Non-compliance with federal requirements could potentially subject the Port Authority to a successful claim by the FDIC. At December 31, 2019 the Port Authority had no investments.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

c. Athens County Land Reutilization Corporation

At December 31, 2019, the entire amount of the Athens County Land Reutilization Corporation's bank balance of \$238,308 was covered by Federal Deposit Insurance Corporation (FDIC).

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

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

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

The Corporation's financial institution is in the process of joining OPCS; however, at December 31, 2019, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

5. CAPITAL ASSETS

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

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

Depreciation expense for the year ended December 31, 2019 was \$49,596 for Athens County Port Authority and \$218 for the Athens County Land Reutilization Corporation.

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS - Continued

	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Athens County Port Authority:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$322,940	\$0	\$0	\$322,940
Total Nondepreciable Capital Assets	322,940	0	0	322,940
<i>Depreciable Capital Assets:</i>				
Buildings	1,727,193	43,968	0	1,771,161
Office Equipment	211	0	0	211
Total Depreciable Capital Assets	1,727,404	43,968	0	1,771,372
<i>Accumulated Depreciation:</i>				
Buildings	(721,538)	(49,567)	0	(771,105)
Office Equipment	(115)	(30)	0	(145)
Total Accumulated Depreciation	(721,653)	(49,597)	0	(771,250)
Depreciable Capital Assets, Net	1,005,751	(5,629)	0	1,000,122
Athens County Port Authority Capital Assets, Net	\$1,328,691	(\$5,629)	\$0	\$1,323,062

	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Athens County Land Reutilization Corporation Inc.:				
<i>Depreciable Capital Assets:</i>				
Furniture and Equipment	\$2,181	\$0	\$0	\$2,181
Total Depreciable Capital Assets	2,181	0	0	2,181
<i>Accumulated Depreciation:</i>				
Property and Equipment	(109)	(218)	0	(327)
Total Accumulated Depreciation	(109)	(218)	0	(327)
Depreciable Capital Assets, Net	2,072	(218)	0	1,854
Athens County Land Reutilization Corporation Inc. Capital Assets, Net	\$2,072	(\$218)	\$0	\$1,854

6. RECEIVABLES

The Athens County Port Authority's rent receivable is from the lease of the building at 6000 Poston Road. The lessee was credited for \$10,000 paid with the condition that the lessee would make improvements to the premises equal to \$10,000. The lessee had made improvement to the extent of \$3,924 leaving a balance of \$6,076.

7. LOANS RECEIVABLE

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

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

Purpose	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
Athens County Port Authority:				
<i>Loan Receivable</i>				
<i>Global Cooling-HVAC Improvement</i>	\$0	\$ 45,709	\$ (6,095)	\$ 39,614
<i>Global Cooling-Apron Improvement</i>	0	37,576	(3,131)	34,445
 Global Cooling	<u>\$0</u>	<u>\$ 83,285</u>	<u>\$ (9,226)</u>	<u>\$ 74,059</u>

The annual requirements to amortize the loans receivable outstanding as of December 31, 2019 are as follows:

Year	HVAC Loan	Apron Loan	Total
2020	\$ 9,142	\$ 7,515	\$ 16,657
2021	9,142	7,515	16,657
2022	9,142	7,515	16,657
2023	9,142	7,516	16,658
2024	3,046	4,384	7,430
	<u>\$ 39,614</u>	<u>\$ 34,445</u>	<u>\$ 74,059</u>

8. LEASES

The 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, 2019, a lease extension agreement was signed extending the lease an additional seven years to March 31, 2028. Lease payments received in 2019 were \$246,000.

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

Term	Monthly Amount	Year	Annual Amount
01/01/20 - 03/21/20	\$ 21,000	2020	\$ 261,000
04/01/20 - 12/31/20	22,000		
01/01/21 - 03/21/21	22,000	2021	273,000
04/01/21 - 12/31/21	23,000		
01/01/22 - 03/21/22	23,000	2022	285,000
04/01/22 - 12/31/22	24,000		
01/01/23 - 03/21/23	24,000	2023	297,000
04/01/23 - 12/31/23	25,000		
01/01/24 - 03/21/24	25,000	2024	309,000
04/01/24 - 12/31/24	26,000		
01/01/25 - 03/21/25	26,000	2025	321,000
04/01/25 - 12/31/25	27,000		
01/01/26 - 03/21/26	27,000	2026	333,000
04/01/26 - 12/31/26	28,000		
01/01/27 - 03/21/27	28,000	2027	345,000
04/01/27 - 12/31/27	29,000		
01/01/28 - 03/21/28	29,000	2028	87,000

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

9. RISK MANAGEMENT

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

The Port Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of leased property at 6000 Poston Road require the tenant to provide insurance on the property subject to the lease. Insurance on all properties owned by the Port Authority is covered under the Athens County's County Risk Sharing Authority (CORSA) 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 2019, the Corporation did not have liability or other insurance coverage.

10. GRANTS

The Port Authority was awarded two \$200,000 U.S. EPA Brownfields grants in 2015 for the purpose of providing assistance to Athens County property owners with environmental issues related to their property. The grant funds originally had to be spent by September 30, 2017 but the deadline was extended to September 30, 2019. The grant funds were expended as follows:

	U.S. EPA Grant No. 1 Petroleum Substances	U.S. EPA Grant No. 2 Hazardous Substances
02/25/15 Funds Awarded	\$ 200,000	\$ 200,000
2015 Funds Received and Spent	(16,329)	(16,329)
2016 Funds Received and Spent	(41,471)	(41,471)
2017 Funds Received and Spent	(1,528)	(1,528)
2018 Funds Received and Spent	(51,358)	(51,358)
2019 Funds Received and Spent	<u>(78,281)</u>	<u>(78,281)</u>
12/31/19 Grant Funds Forfeited	<u>\$ 11,033</u>	<u>\$ 11,033</u>

11. DONATED SERVICE AND FACILITIES

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

12. LIQUIDITY:

ATCO Inc. is substantially supported by sales, grants, and reimbursements for employee time. Because ATCO holds funds on behalf of other organizations, financial assets may not be available for general expenditure within one year. As part of ATCO's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. All of ATCO's financial assets were liquid at December 31, 2019.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 22 - COMPONENT UNITS NOTES TO FINANCIAL STATEMENTS – Continued

13. CONTINGENCY

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

NOTE 23 - CONTRACT COMMITMENTS

As of December 31, 2019, the County had contractual purchase commitments for forty-one projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/19	Amounts Remaining On Contracts
Public Defender	General	\$ 259,356	\$ 129,678	\$ 129,678
Software Support	General and REA	122,285	30,571	91,714
2020 New Construction	REA	52,000	-	52,000
2020 Reappraisal	REA	595,000	427,869	167,131
Air Childcare Training	Job & Family Services	15,000	220	14,780
Athens County Children Serv.	Job & Family Services	33,606	3,483	30,123
Athens Farmers Market	Job & Family Services	12,990	3,247	9,743
Buckeye Hills Regional Council	Job & Family Services	5,000	-	5,000
EROS Technology	Job & Family Services	9,600	9,200	400
Echo 24	Job & Family Services	8,437	4,218	4,219
Fasttime	Job & Family Services	224,031	1,491	222,540
Fishbeck, Thompson, Carr & Huber	Job & Family Services	80,971	37,781	43,190
Green Cab	Job & Family Services	797,164	344,114	453,050
HapCap-Meals on Wheels	Job & Family Services	10,004	1,970	8,034
Health Recovery	Job & Family Services	227,799	126,046	101,753
Hopewell Health	Job & Family Services	929,085	593,706	335,379
Integrated Services-OST Youth Program	Job & Family Services	54,000	-	54,000
My Sister's Place	Job & Family Services	5,100	-	5,100
Otis Elevators	Job & Family Services	6,562	6,562	-
Pentajay	Job & Family Services	53,160	31,010	22,150
Revise	Job & Family Services	17,400	13,400	4,000
RJ Shultz	Job & Family Services	5,150	550	4,600
RSVP COAD	Job & Family Services	910,049	525,673	384,376
Serenity Grove	Job & Family Services	24,873	935	23,938
Southeast Ohio Youth Mentoring	Job & Family Services	15,000	5,700	9,300
Sowash Law Offices	Job & Family Services	75,000	5,917	69,083
Tri-County Career Center-Lab Kits & Fees	Job & Family Services	20,000	11,012	8,988
Athens County Domestic-IV-D	Child Support Enforcement	248,715	176,016	72,699
Athens County Juvenile IV-D	Child Support Enforcement	138,653	74,432	64,221
Athens County Prosecutor IV-D	Child Support Enforcement	76,065	18,930	57,135
Athens County Sheriff IV-D	Child Support Enforcement	261,978	177,139	84,839
Aramary Foods	ACBDD	370,000	27,403	342,597
Shelly & Sands	Engineer	135,411	-	135,411
Ohio U. Heritage College of Osteopathic Med.	Children Services	7,500	-	7,500
FreedonLinx-Fiber & WiFi	Children Services	56,999	-	56,999
		<u>\$ 5,863,943</u>	<u>\$ 2,788,273</u>	<u>\$ 3,075,670</u>

NOTE 24 – SUBSEQUENT EVENTS

In January of 2020 the County issued a County Building Bond Anticipation Note in the amount of \$2,000,000 at an annual interest rate of 1.75% to be paid over a five year period with an option to refinance another five years. This note is held by the Athens County Treasurer as manuscript debt for the building construction for Athens County EMS. As of June 23, 2020 all \$2,000,000 has been drawn.

ATHENS COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 24 – SUBSEQUENT EVENTS - Continued

In June of 2020 the County issued a County Bond Anticipation Note in the amount of \$470,000 at an annual interest rate of 1.93% to be paid over a 5 year period with an option to refinance another five years. This note is held by the Athens County Treasurer as manuscript debt for the land purchase for the Athens City-County Health Department. As of June 23, 2020 all \$470,000 has been drawn.

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have may incur a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 25 - FUND BALANCES

As of December 31, 2019 Fund Balances are composed of the following:

	General	Job & Family Services	Road (MVGTT)	Children Services	ACBDD (Beacon School)	Ambulance Service	Other Governmental Funds	Total Governmental Funds
<u>Nonspendable:</u>								
Prepaid Items	\$ 181,756	\$ 11,723	\$ 1,756	\$ 11,996	\$ 25,846	\$ 58,083	\$ 107,034	\$ 398,194
Materials and Supplies	12,681	1,794	251,356	-	-	49,459	400	315,690
Unclaimed Money	159,932	-	-	-	-	-	-	159,932
	<u>354,369</u>	<u>13,517</u>	<u>253,112</u>	<u>11,996</u>	<u>25,846</u>	<u>107,542</u>	<u>107,434</u>	<u>873,816</u>
<u>Restricted:</u>								
Job & Family Services	-	1,278,874	-	-	-	-	-	1,278,874
Children Services	-	-	-	3,640,794	-	-	-	3,640,794
ACBDD (Beacon School)	-	-	-	-	4,328,330	-	-	4,328,330
Road (MVGTT)	-	-	2,689,413	-	-	-	-	2,689,413
Ambulance Service	-	-	-	-	-	2,034,005	-	2,034,005
Legislative and Executive	-	-	-	-	-	-	1,296,669	1,296,669
Judicial	-	-	-	-	-	-	342,472	342,472
Public Safety	-	-	-	-	-	-	2,129,055	2,129,055
Public Works	-	-	-	-	-	-	87,199	87,199
Health	-	-	-	-	-	-	1,350,117	1,350,117
Human Services	-	-	-	-	-	-	912,427	912,427
Economic Development	-	-	-	-	-	-	553,819	553,819
Capital Projects	-	-	-	-	-	-	33,705	33,705
Debt Service	-	-	-	-	-	-	9,589	9,589
	<u>-</u>	<u>1,278,874</u>	<u>2,689,413</u>	<u>3,640,794</u>	<u>4,328,330</u>	<u>2,034,005</u>	<u>6,715,052</u>	<u>20,686,468</u>
<u>Committed:</u>								
ACBDD (Beacon School)	-	-	-	-	1,686,338	-	-	1,686,338
Legislative and Executive	-	-	-	-	-	-	17,502	17,502
Public Works	-	-	-	-	-	-	12,424	12,424
Conservation and Recreation	-	-	-	-	-	-	5,274	5,274
Capital Projects	-	-	-	-	-	-	9,200	9,200
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,686,338</u>	<u>-</u>	<u>44,400</u>	<u>44,400</u>
<u>Assigned:</u>								
<u>Encumbrances</u>								
Legislative and Executive	8,800	-	-	-	-	-	-	8,800
Judicial	264	-	-	-	-	-	-	264
Public Safety	3,200	-	-	-	-	-	-	3,200
<u>Future Appropriations</u>								
Legislative and Executive	1,312,778	-	-	-	-	-	-	1,312,778
Judicial	540,718	-	-	-	-	-	-	540,718
Public Safety	966,310	-	-	-	-	-	-	966,310
Public Works	24,825	-	-	-	-	-	-	24,825
Health	77,991	-	-	-	-	-	-	77,991
Human Services	177,486	-	-	-	-	-	-	177,486
Conservation and Recreation	634	-	-	-	-	-	-	634
Debt Service	123,604	-	-	-	-	-	-	123,604
Capital Outlay	-	-	-	-	-	-	763,929	763,929
	<u>3,236,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>763,929</u>	<u>4,000,539</u>
<u>Unassigned:</u>								
	<u>2,110,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(639,271)</u>	<u>1,470,996</u>
Total Fund Balances (Deficits)	\$ 5,701,246	\$ 1,292,391	\$ 2,942,525	\$ 3,652,790	\$ 6,040,514	\$ 2,141,547	\$ 6,991,544	\$ 27,076,219

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Required Supplementary Information

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

	2019	2018	2017	2016
<i>Pension</i> (1)				
County's Proportion of the Net Pension Liability	0.18443500%	0.18254000%	0.17913000%	0.17293200%
County's Proportionate Share of the Net Pension Liability	\$50,513,008	\$28,636,987	\$40,677,376	\$29,954,002
County Covered-Employee Payroll	\$22,447,496	\$24,046,568	\$24,328,907	\$21,734,734
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	225.03%	119.09%	167.20%	137.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%
<i>OPEB</i> (2)				
County's Proportion of the Net OPEB Liability	0.17992200%	0.17811000%	0.17321279%	N/A
County's Proportionate Share of the Net OPEB Liability	\$23,457,583	\$19,340,985	\$17,495,080	N/A
County Covered-Employee Payroll	\$22,447,496	\$24,046,568	\$24,328,907	N/A
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	104.50%	80.43%	71.91%	N/A
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%	N/A

(1) Information prior to 2014 is not available.

(2) Information prior to 2017 is not available.

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

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

2015	2014
0.17004800%	0.17004800%
\$20,509,689	\$20,046,444
\$24,230,551	\$21,782,665
84.64%	92.03%
86.45%	86.36%
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

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

	2019	2018	2017	2016
<i>Pension (1)</i>				
County's Proportion of the Net Pension Liability	0.005612%	0.00571780%	0.00542872%	0.00526602%
County's Proportionate Share of the Net Pension Liability	\$1,240,996	\$1,257,216	\$1,289,604	\$1,762,696
County Covered-Employee Payroll	\$646,436	\$642,257	\$596,357	\$502,107
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	191.98%	195.75%	216.25%	351.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%
<i>OPEB (2)</i>				
County's Proportion of the Net OPEB Liability	0.00561171%	0.00571780%	0.00542872%	N/A
County's Proportionate Share of the Net OPEB Asset	\$92,943	\$91,879	\$0	N/A
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$211,809	N/A
County Covered-Employee Payroll	\$646,436	\$642,257	\$596,357	N/A
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered-Employee Payroll	-14.38%	-14.30%	35.52%	N/A
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.74%	176.00%	47.11%	N/A

(1) Information prior to 2013 is not available.

(2) Information prior to 2017 is not available.

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

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

2015	2014	2013
0.00522839%	0.00531034%	0.00531034%
\$1,444,974	\$1,291,658	\$3,084,395
\$495,246	\$518,062	\$478,154
291.77%	249.32%	645.06%
72.09%	74.71%	69.30%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,473,654	\$2,873,854	\$2,880,382	\$2,684,687
Contributions in Relation to the Contractually Required Contribution	<u>(2,473,654)</u>	<u>(2,873,854)</u>	<u>(2,880,382)</u>	<u>(2,684,687)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$17,668,957	\$20,527,529	\$22,156,785	\$22,372,392
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	13.00%	12.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$331,026	\$347,514	\$323,153	\$314,999
Contributions in Relation to the Contractually Required Contribution	<u>(331,026)</u>	<u>(347,514)</u>	<u>(323,153)</u>	<u>(314,999)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,828,873	\$1,919,967	\$1,889,784	\$1,956,516
Contributions as a Percentage of Covered-Employee Payroll	18.10%	18.10%	17.10%	16.10%

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

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$2,419,543	\$2,708,276	\$2,635,391	\$2,563,303	\$2,667,171	\$2,740,352
<u>(2,419,543)</u>	<u>(2,708,276)</u>	<u>(2,635,391)</u>	<u>(2,563,303)</u>	<u>(2,667,171)</u>	<u>(2,740,352)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$20,162,858	\$22,568,967	\$20,272,238	\$25,633,030	\$26,671,710	\$31,824,240
12.00%	12.00%	13.00%	10.00%	10.00%	8.61%
\$253,072	\$267,515	\$258,283	\$228,637	\$227,998	\$230,114
<u>(253,072)</u>	<u>(267,515)</u>	<u>(258,283)</u>	<u>(228,637)</u>	<u>(227,998)</u>	<u>(230,114)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,571,876	\$1,661,584	\$1,510,427	\$1,621,539	\$1,617,007	\$1,847,428
16.10%	16.10%	17.10%	14.10%	14.10%	12.46%

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

	2019	2018	2017	2016
<u><i>OPERS</i></u>				
Contractually Required Contribution	\$0	\$0	\$221,568	\$447,448
Contributions in Relation to the Contractually Required Contribution	0	0	(221,568)	(447,448)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered-Employee Payroll	\$0	\$0	\$22,156,785	\$22,372,392
Contributions as a Percentage of Covered-Employee Payroll	0.00%	0.00%	1.00%	2.00%

(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 Note 11 in the notes to the basic financial statements.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i><u>Pension</u></i>				
Contractually Required Contribution	\$94,049	\$90,501	\$89,916	\$83,490
Contributions in Relation to the Contractually Required Contribution	<u>(94,049)</u>	<u>(90,501)</u>	<u>(89,916)</u>	<u>(83,490)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$671,779	\$646,436	\$642,257	\$596,357
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPEB</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$671,779	\$646,436	\$642,257	\$596,357
Contributions as a Percentage of Covered-Employee Payroll	0.00%	0.00%	0.00%	0.00%

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

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$70,295	\$64,382	\$67,348	\$62,160	\$60,171	\$58,149
<u>(70,295)</u>	<u>(64,382)</u>	<u>(67,348)</u>	<u>(62,160)</u>	<u>(60,171)</u>	<u>(58,149)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$502,107	\$495,246	\$518,062	\$478,154	\$462,854	\$447,300
14.00%	13.00%	13.00%	13.00%	13.00%	13.00%
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

ATHENS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2019

NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2019.

Changes in Assumptions:

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

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

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

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

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

Other Postemployment Benefits

Changes in benefit terms: For 2018-2019, there were no changes in benefit terms.

Changes in assumptions:

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

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

NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms: For 2018-2019, there were no changes in benefit terms.

Changes in assumptions: For 2018-2019, there were no changes in assumptions.

Other Postemployment Benefits

Changes in benefit terms: For 2018-2019, there were no changes in benefit terms.

Changes in assumptions:

For 2018, there were no changes in assumptions.

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Dog and Kennel

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

County Donations

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

Senior Citizens Levy

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

Bikeway Maintenance

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

Insurance Reimbursement

To account for monies received from Insurance Reimbursements.

CD Revolving Loan

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

HSTS Grant

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

Litter Control

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

Health Ohio Grant

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

State License Spay & Neuter

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

ACENET Revolving Loan

To account for monies received from loan pay backs to be used for further loans. No budgetary schedule is presented for this fund as no revenue or expenditures were budgeted in 2019.

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 2019.

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.

ATHENS COUNTY, OHIO

Remote Ballot Marking Grant

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

Election Security Grant

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

DRETAC (Delinquent Real Estate and Tax Assessment Collection) Prosecutor

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

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.

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.

ATHENS COUNTY, OHIO

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.

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.

BCI Fingerprint

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

Concealed Carry Weapons

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

Sheriff's Grant Projects

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

D.U.I. Enforcement and Education

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

Project Lifesaver

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

Canine Donations

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

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.

ATHENS COUNTY, OHIO

OCJS DVDA Sheriff

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

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.

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.

Technology #294 Grant

To account for revenue from an Ohio Supreme Court grant to be used for technology acquisitions.

Technology #295 Grant

To account for revenue from an Ohio Supreme Court grant to be used for technology acquisitions.

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

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.

Beacon Reserve Balance

To account for ACBDD funds reserved for future expenditures.

ATHENS COUNTY, OHIO

Wendy's Wonderful Kids

To account for monies received from the Dave Thomas Foundation used by Children Services for the benefit of children.

CDBG (Community Development Block Grants)

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

FEMA Grant Fund

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

The Plains High School Bike Path Connector

To account for monies received from a Ohio Department of Natural Resources state grant to be used for the construction of a connection to the bike path from the Plains High School.

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.

Child Support Enforcement

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

WIA Grant

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

CCMEP WIOA Youth

To account for federal and state grants received to be used for the Comprehensive Case Management Employment Program of the Workforce Innovation and Opportunity Act.

911 Emergency

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

911 Government Assistance

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

T.B. Hospital

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

Emergency Relief and Cleanup

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

Funds Reported Separately for Budgetary Purposes

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

Recorder Equipment

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

Title Administration

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

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.

Nonmajor Debt Service Funds

Jail Bond Retirement

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

691 Landfill Loans Retirement

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

Beacon Bond Retirement

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

Building Renovations

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

EMA Truck Bond Retirement

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

Equipment Loan Retirement

To account for the retirement of a note for equipment purchases.

Engineer Equipment Bond Retirement

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

Plains Water Assessment Bond Retirement

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

Plains Sewer Assessment Bond Retirement

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

ATHENS COUNTY, OHIO

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.

Capital Projects

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

Beacon Capital Improvement

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

County Capital Improvements Fund

To account for money received from manuscript debt that is to be used for County capital improvements.

CR24A Bikeway ODNR

To account for revenue from the Ohio Department of Natural Resources, matching funds and donations used for the construction of a bike path near County Road 24A.

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.

ABRT Frost Rd. ODNR

To account for revenue from the Ohio Department of Natural Resources, matching funds and donations used for the construction of an addition to the Athens to Belpre Rail-Trail near Frost Road.

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.

Safety Capital Grant

To account for revenue from the Ohio Development Services Agency to be used for the purchase of safety equipment for 911 Emergency Communications.

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Athens County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$6,292,105	\$37,150	\$1,178,340	\$7,507,595
Cash and Cash Equivalents in Segregated Accounts	26,342	0	0	26,342
<i>Receivables:</i>				
Property Taxes	850,647	0	0	850,647
Sales Tax	286,507	0	0	286,507
Accounts	227	0	0	227
Loans	240,310	0	0	240,310
Interfund	75,006	0	0	75,006
Intergovernmental	271,450	0	0	271,450
Materials and Supplies Inventory	400	0	0	400
Prepaid Items	72,070	0	34,964	107,034
<i>Total Assets</i>	<u>\$8,115,064</u>	<u>\$37,150</u>	<u>\$1,213,304</u>	<u>\$9,365,518</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts Payable	\$88,111	\$0	\$0	\$88,111
Contracts Payable	1,092	0	0	1,092
Accrued Wages and Benefits	83,899	0	0	83,899
Matured Compensated Absences	251	0	0	251
Interfund Payable	264,411	0	870,348	1,134,759
Intergovernmental Payable	143,522	0	0	143,522
Matured Bonds Payable	0	17,000	0	17,000
Matured Interest Payable	0	10,561	0	10,561
<i>Total Liabilities</i>	<u>581,286</u>	<u>27,561</u>	<u>870,348</u>	<u>1,479,195</u>
Deferred Inflows of Resources	<u>894,779</u>	<u>0</u>	<u>0</u>	<u>894,779</u>
Fund Balances				
Nonspendable	72,470	0	34,964	107,434
Restricted	6,671,758	9,589	33,705	6,715,052
Committed	35,200	0	9,200	44,400
Assigned	913	0	763,016	763,929
Unassigned (Deficit)	(141,342)	0	(497,929)	(639,271)
<i>Total Fund Balances (Deficits)</i>	<u>6,638,999</u>	<u>9,589</u>	<u>342,956</u>	<u>6,991,544</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$8,115,064</u>	<u>\$37,150</u>	<u>\$1,213,304</u>	<u>\$9,365,518</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$919,232	\$0	\$0	\$919,232
Sales Taxes	1,669,955	0	0	1,669,955
Intergovernmental	6,817,826	0	0	6,817,826
Charges for Services	1,613,890	0	15,000	1,628,890
Licenses and Permits	177,473	0	0	177,473
Fines and Forfeitures	85,036	0	0	85,036
Interest	8,213	280	0	8,493
Other Revenues	493,910	0	140,624	634,534
<i>Total Revenues</i>	<u>11,785,535</u>	<u>280</u>	<u>155,624</u>	<u>11,941,439</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,108,822	771	0	1,109,593
Judicial	209,710	0	0	209,710
Public Safety	3,587,441	0	0	3,587,441
Public Works	1,710,076	0	0	1,710,076
Health	604,632	0	0	604,632
Human Services	4,499,516	0	0	4,499,516
Conservation and Recreation	0	0	6,000	6,000
Economic Development and Assistance	62,337	0	0	62,337
Capital Outlay	0	0	344,611	344,611
<i>Debt Service:</i>				
Principal Retirement	0	90,622	0	90,622
Interest and Fiscal Charges	0	21,574	14,740	36,314
<i>Total Expenditures</i>	<u>11,782,534</u>	<u>112,967</u>	<u>365,351</u>	<u>12,260,852</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,001</u>	<u>(112,687)</u>	<u>(209,727)</u>	<u>(319,413)</u>
Other Financing Sources (Uses)				
Transfers In	340,651	109,276	24,740	474,667
<i>Total Other Financing Sources (Uses)</i>	<u>340,651</u>	<u>109,276</u>	<u>24,740</u>	<u>474,667</u>
<i>Net Change in Fund Balances</i>	343,652	(3,411)	(184,987)	155,254
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>6,295,347</u>	<u>13,000</u>	<u>527,943</u>	<u>6,836,290</u>
<i>Fund Balances at End of Year</i>	<u>\$6,638,999</u>	<u>\$9,589</u>	<u>\$342,956</u>	<u>\$6,991,544</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
Assets					
Cash and Cash Equivalents	\$69,020	\$108	\$91,144	\$5,274	\$17,502
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	737,560	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	60	0	38,868	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	524	0	0	0	0
<i>Total Assets</i>	<u>\$69,604</u>	<u>\$108</u>	<u>\$867,572</u>	<u>\$5,274</u>	<u>\$17,502</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$1,422	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	9,359	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	750	0	0	0	0
Intergovernmental Payable	2,282	0	0	0	0
<i>Total Liabilities</i>	<u>13,813</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>776,429</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	524	0	0	0	0
Restricted	55,267	108	91,143	0	0
Committed	0	0	0	5,274	17,502
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>55,791</u>	<u>108</u>	<u>91,143</u>	<u>5,274</u>	<u>17,502</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$69,604</u>	<u>\$108</u>	<u>\$867,572</u>	<u>\$5,274</u>	<u>\$17,502</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Real Estate Assessment	GIS
\$163,877	\$51,999	\$1,697	\$16,850	\$10,596	\$0	\$0	\$979,701	\$15,529
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
228,939	0	0	0	0	8,888	2,483	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	400	0
0	0	0	0	0	0	0	18,536	3,912
<u>\$392,816</u>	<u>\$51,999</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$10,596</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$998,637</u>	<u>\$19,441</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	5,109	2,224
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
11,875	84,842	0	0	0	0	0	2,536	881
<u>11,875</u>	<u>84,842</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,645</u>	<u>3,105</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	18,936	3,912
380,941	0	1,697	16,850	10,596	8,888	2,483	972,056	0
0	0	0	0	0	0	0	0	12,424
0	0	0	0	0	0	0	0	0
0	(32,843)	0	0	0	0	0	0	0
<u>380,941</u>	<u>(32,843)</u>	<u>1,697</u>	<u>16,850</u>	<u>10,596</u>	<u>8,888</u>	<u>2,483</u>	<u>990,992</u>	<u>16,336</u>
<u>\$392,816</u>	<u>\$51,999</u>	<u>\$1,697</u>	<u>\$16,850</u>	<u>\$10,596</u>	<u>\$8,888</u>	<u>\$2,483</u>	<u>\$998,637</u>	<u>\$19,441</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Remote Ballot Marking Grant	Election Security Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	OCJS Prosecutor
Assets					
Cash and Cash Equivalents	\$9,517	\$6,620	\$59,268	\$97,473	\$15
Cash and Cash Equivalents in Segregated Accounts	0	0	0	6,078	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	3,041	0	0	0
<i>Total Assets</i>	<u>\$9,517</u>	<u>\$9,661</u>	<u>\$59,268</u>	<u>\$103,551</u>	<u>\$15</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	6,362	3,274	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	1,714	3,345	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>8,076</u>	<u>6,619</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	3,041	0	0	0
Restricted	9,517	6,620	51,192	96,932	15
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>9,517</u>	<u>9,661</u>	<u>51,192</u>	<u>96,932</u>	<u>15</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$9,517</u>	<u>\$9,661</u>	<u>\$59,268</u>	<u>\$103,551</u>	<u>\$15</u>

ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG ILL Grant 2011	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant	T-CAP Athens County	DRETAC Treasurer
\$1,878 0	\$14,108 0	\$23 0	\$11 0	\$25,336 0	\$5 0	\$64,050 0	\$157,914 0	\$100,411 0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	26,165	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>\$1,878</u>	<u>\$14,108</u>	<u>\$23</u>	<u>\$11</u>	<u>\$51,501</u>	<u>\$5</u>	<u>\$64,050</u>	<u>\$157,914</u>	<u>\$100,411</u>
\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$7,826 0
0	0	0	0	120	0	0	0	947
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	470	0	0	48	544
0	0	0	0	590	0	0	48	9,317
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,878 0	14,108 0	23 0	11 0	50,911 0	5 0	64,050 0	157,866 0	91,094 0
0	0	0	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>1,878</u>	<u>14,108</u>	<u>23</u>	<u>11</u>	<u>50,911</u>	<u>5</u>	<u>64,050</u>	<u>157,866</u>	<u>91,094</u>
<u>\$1,878</u>	<u>\$14,108</u>	<u>\$23</u>	<u>\$11</u>	<u>\$51,501</u>	<u>\$5</u>	<u>\$64,050</u>	<u>\$157,914</u>	<u>\$100,411</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Treasurer's Prepayment Interest	Tax Lien Administration	Mandatory Drug Fine	BCI Fingerprint	Concealed Carry Weapons
Assets					
Cash and Cash Equivalents	\$5,678	\$86,849	\$3,278	\$24,071	\$23,654
Cash and Cash Equivalents in Segregated Accounts	0	0	13,087	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	32	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	208	75
<i>Total Assets</i>	<u>\$5,678</u>	<u>\$86,849</u>	<u>\$16,397</u>	<u>\$24,279</u>	<u>\$23,729</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$3,934	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	674	0	0	0
Intergovernmental Payable	0	0	0	677	1,020
<i>Total Liabilities</i>	<u>0</u>	<u>4,608</u>	<u>0</u>	<u>677</u>	<u>1,020</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	208	75
Restricted	5,678	82,241	16,397	23,394	22,634
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>5,678</u>	<u>82,241</u>	<u>16,397</u>	<u>23,602</u>	<u>22,709</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$5,678</u>	<u>\$86,849</u>	<u>\$16,397</u>	<u>\$24,279</u>	<u>\$23,729</u>

Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff
\$20,758	\$2,671	\$3,129	\$913	\$215	\$17	\$285	\$164	\$12,097
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
27,621	0	0	0	0	0	0	0	0
6,328	0	0	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>\$54,707</u>	<u>\$2,671</u>	<u>\$3,129</u>	<u>\$913</u>	<u>\$215</u>	<u>\$17</u>	<u>\$285</u>	<u>\$164</u>	<u>\$12,097</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
2,466	0	0	0	0	0	170	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
3,057	0	0	0	0	0	30	0	0
<u>5,523</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0	0
49,184	2,671	3,129	0	215	17	85	164	12,097
0	0	0	0	0	0	0	0	0
0	0	0	913	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>49,184</u>	<u>2,671</u>	<u>3,129</u>	<u>913</u>	<u>215</u>	<u>17</u>	<u>85</u>	<u>164</u>	<u>12,097</u>
<u>\$54,707</u>	<u>\$2,671</u>	<u>\$3,129</u>	<u>\$913</u>	<u>\$215</u>	<u>\$17</u>	<u>\$285</u>	<u>\$164</u>	<u>\$12,097</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Arson Registry	Interdiction Unit	OPTT Grant	Common Pleas Computer Legal Research	Special Projects Common Pleas
Assets					
Cash and Cash Equivalents	\$100	\$9,686	\$22,695	\$12,305	\$3,739
Cash and Cash Equivalents in Segregated Accounts	0	0	0	255	942
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$100</u>	<u>\$9,686</u>	<u>\$22,695</u>	<u>\$12,560</u>	<u>\$4,681</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	475	0	440
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	299	0	237
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>774</u>	<u>0</u>	<u>677</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	100	9,686	21,921	12,560	4,004
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>100</u>	<u>9,686</u>	<u>21,921</u>	<u>12,560</u>	<u>4,004</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$100</u>	<u>\$9,686</u>	<u>\$22,695</u>	<u>\$12,560</u>	<u>\$4,681</u>

Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant	PSI Grant - Common Pleas Court	Veterans Court Special Project	Technology #294 Grant	Technology #295 Grant	Indigent Guardianship	Marriage Licenses
\$12,020 0	\$36,938 325	\$2,294 0	\$662 0	\$9,607 0	\$36,255 0	\$9,171 0	\$9,151 385	\$4,324 1,455
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	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>\$12,020</u>	<u>\$37,263</u>	<u>\$2,294</u>	<u>\$662</u>	<u>\$9,607</u>	<u>\$36,255</u>	<u>\$9,171</u>	<u>\$9,536</u>	<u>\$5,779</u>
\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 1,092 170 0 0 155	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$865 0 0 0 0 0	\$4,906 0 0 0 0 0
0	0	0	1,417	0	0	0	865	4,906
0	0	0	0	0	0	0	0	0
0 12,020 0 0 0	0 37,263 0 0 0	0 2,294 0 0 0	0 0 0 0 (755)	0 9,607 0 0 0	0 36,255 0 0 0	0 9,171 0 0 0	0 8,671 0 0 0	0 873 0 0 0
<u>12,020</u>	<u>37,263</u>	<u>2,294</u>	<u>(755)</u>	<u>9,607</u>	<u>36,255</u>	<u>9,171</u>	<u>8,671</u>	<u>873</u>
<u>\$12,020</u>	<u>\$37,263</u>	<u>\$2,294</u>	<u>\$662</u>	<u>\$9,607</u>	<u>\$36,255</u>	<u>\$9,171</u>	<u>\$9,536</u>	<u>\$5,779</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention
Assets					
Cash and Cash Equivalents	\$17,097	\$5,536	\$82,036	\$3,296	\$19,849
Cash and Cash Equivalents in Segregated Accounts	543	291	500	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	3,236	1,070	0	0	0
<i>Total Assets</i>	<u>\$20,876</u>	<u>\$6,897</u>	<u>\$82,536</u>	<u>\$3,296</u>	<u>\$19,849</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	3,236	1,070	0	0	0
Restricted	17,640	5,827	82,536	3,296	19,849
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>20,876</u>	<u>6,897</u>	<u>82,536</u>	<u>3,296</u>	<u>19,849</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$20,876</u>	<u>\$6,897</u>	<u>\$82,536</u>	<u>\$3,296</u>	<u>\$19,849</u>

Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computerization	Law Library Resources	Wendy's Wonderful Kids
\$4,611	\$41,240	\$147,714	\$116,472	\$39,840	\$52,140	\$14,945	\$22,343
5	0	550	0	0	1,926	0	0
0	0	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	0	0	0	0	0
0	14,596	0	0	15,160	0	2,055	0
0	0	0	0	0	0	0	0
0	0	0	0	0	1,808	75	0
<u>\$4,616</u>	<u>\$55,836</u>	<u>\$188,264</u>	<u>\$116,472</u>	<u>\$55,000</u>	<u>\$55,874</u>	<u>\$17,075</u>	<u>\$22,343</u>
\$0	\$0	\$0	\$48,415	\$698	\$0	\$4,052	\$0
0	0	0	0	0	0	0	0
0	0	0	2,071	3,605	0	454	766
0	0	0	0	0	0	0	0
0	0	0	408	40,000	0	0	0
0	0	0	1,118	1,947	0	1,418	797
0	0	0	52,012	46,250	0	5,924	1,563
0	0	0	0	0	0	0	0
0	0	0	0	0	1,808	75	0
4,616	55,836	188,264	64,460	8,750	54,066	11,076	20,780
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>4,616</u>	<u>55,836</u>	<u>188,264</u>	<u>64,460</u>	<u>8,750</u>	<u>55,874</u>	<u>11,151</u>	<u>20,780</u>
<u>\$4,616</u>	<u>\$55,836</u>	<u>\$188,264</u>	<u>\$116,472</u>	<u>\$55,000</u>	<u>\$55,874</u>	<u>\$17,075</u>	<u>\$22,343</u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	Local Emergency Planning
Assets					
Cash and Cash Equivalents	\$38,403	\$50,748	\$26,498	\$19,806	\$18,387
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
<i>Receivables:</i>					
Property Taxes	0	0	0	0	0
Sales Tax	0	0	0	0	0
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interfund	0	0	0	7,000	0
Intergovernmental	125,587	0	0	15,027	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$163,990</u>	<u>\$50,748</u>	<u>\$26,498</u>	<u>\$41,833</u>	<u>\$18,387</u>
Liabilities, Deferred Inflows of Resources and Fund Balances Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	1,077	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	387	7,000
Intergovernmental Payable	0	0	0	743	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,207</u>	<u>7,000</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	163,990	50,748	26,498	39,626	11,387
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>163,990</u>	<u>50,748</u>	<u>26,498</u>	<u>39,626</u>	<u>11,387</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$163,990</u>	<u>\$50,748</u>	<u>\$26,498</u>	<u>\$41,833</u>	<u>\$18,387</u>

Child Support Enforcement	WIA Grant	CCMEP WIOA Youth	911 Emergency	911 Government Assistance	T.B. Hospital	Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
\$64,212	\$464,698	\$80,802	\$1,234,142	\$133,991	\$1,267,814	\$12,833	\$6,292,105
0	0	0	0	0	0	0	26,342
0	0	0	0	0	113,087	0	850,647
0	0	0	286,507	0	0	0	286,507
227	0	0	0	0	0	0	227
0	0	0	0	0	0	0	240,310
0	0	0	385	0	0	0	75,006
9,083	0	0	0	13,226	5,263	0	271,450
0	0	0	0	0	0	0	400
524	0	0	39,061	0	0	0	72,070
<u>\$74,046</u>	<u>\$464,698</u>	<u>\$80,802</u>	<u>\$1,560,095</u>	<u>\$147,217</u>	<u>\$1,386,164</u>	<u>\$12,833</u>	<u>\$8,115,064</u>
\$0	\$602	\$0	\$15,391	\$0	\$0	\$0	88,111
0	0	0	0	0	0	0	1,092
16,878	0	0	27,932	0	0	0	83,899
0	0	0	251	0	0	0	251
154,935	13,758	35,848	10,266	385	0	0	264,411
9,453	0	0	14,034	0	0	0	143,522
<u>181,266</u>	<u>14,360</u>	<u>35,848</u>	<u>67,874</u>	<u>385</u>	<u>0</u>	<u>0</u>	<u>581,286</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,350</u>	<u>0</u>	<u>894,779</u>
524	0	0	39,061	0	0	0	72,470
0	450,338	44,954	1,453,160	146,832	1,267,814	12,833	6,671,758
0	0	0	0	0	0	0	35,200
0	0	0	0	0	0	0	913
(107,744)	0	0	0	0	0	0	(141,342)
<u>(107,220)</u>	<u>450,338</u>	<u>44,954</u>	<u>1,492,221</u>	<u>146,832</u>	<u>1,267,814</u>	<u>12,833</u>	<u>6,638,999</u>
<u>\$74,046</u>	<u>\$464,698</u>	<u>\$80,802</u>	<u>\$1,560,095</u>	<u>\$147,217</u>	<u>\$1,386,164</u>	<u>\$12,833</u>	<u>\$8,115,064</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Dog and Kennel	County Donations	Senior Citizens Levy	Bikeway Maintenance	Insurance Reimbursement
Revenues					
Property Taxes	\$0	\$0	\$797,277	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	863	0	79,657	0	0
Charges for Services	18,637	0	0	0	0
Licenses and Permits	171,710	0	0	0	0
Fines and Forfeitures	19,812	0	0	0	0
Interest	0	0	0	0	0
Other Revenues	11,777	0	0	300	18,514
<i>Total Revenues</i>	<u>222,799</u>	<u>0</u>	<u>876,934</u>	<u>300</u>	<u>18,514</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	64,861
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	193,153	0	0	0	0
Human Services	0	0	899,822	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>193,153</u>	<u>0</u>	<u>899,822</u>	<u>0</u>	<u>64,861</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>29,646</u>	<u>0</u>	<u>(22,888)</u>	<u>300</u>	<u>(46,347)</u>
Other Financing Sources (Uses)					
Transfers In	2,018	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,018</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	31,664	0	(22,888)	300	(46,347)
<i>Fund Balances (Deficits) at Beginning of Year</i>	24,127	108	114,031	4,974	63,849
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$55,791</u>	<u>\$108</u>	<u>\$91,143</u>	<u>\$5,274</u>	<u>\$17,502</u>

CD Revolving Loan	HSTS Grant	Litter Control	Health Ohio Grant	State License Spay and Neuter	ACENET Revolving Loan	Emergency Home Repair Loan	Real Estate Assessment	GIS
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	277,091	0	0	4,000	0	0	0	0
0	0	0	0	0	0	0	886,769	60,000
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
3,170	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	898
3,170	277,091	0	0	4,000	0	0	886,769	60,898
0	0	0	0	0	0	0	782,669	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	85,110
0	281,257	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
62,337	0	0	0	0	0	0	0	0
62,337	281,257	0	0	0	0	0	782,669	85,110
(59,167)	(4,166)	0	0	4,000	0	0	104,100	(24,212)
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
(59,167)	(4,166)	0	0	4,000	0	0	104,100	(24,212)
440,108	(28,677)	1,697	16,850	6,596	8,888	2,483	886,892	40,548
\$380,941	(\$32,843)	\$1,697	\$16,850	\$10,596	\$8,888	\$2,483	\$990,992	\$16,336

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Remote Ballot Marking Grant	Election Security Grant	DRETAC Prosecutor	Diversions Prosecuting Attorney	OCJS Prosecutor
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	50,000	0	0	0
Charges for Services	0	0	83,101	87,747	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Interest	0	208	0	0	0
Other Revenues	0	11	0	165,817	0
<i>Total Revenues</i>	<u>0</u>	<u>50,219</u>	<u>83,101</u>	<u>253,564</u>	<u>0</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	1,054	40,558	94,118	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	280,028	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,054</u>	<u>40,558</u>	<u>94,118</u>	<u>280,028</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,054)</u>	<u>9,661</u>	<u>(11,017)</u>	<u>(26,464)</u>	<u>0</u>
Other Financing Sources (Uses)					
Transfers In	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>(1,054)</u>	<u>9,661</u>	<u>(11,017)</u>	<u>(26,464)</u>	<u>0</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>10,571</u>	<u>0</u>	<u>62,209</u>	<u>123,396</u>	<u>15</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$9,517</u></u>	<u><u>\$9,661</u></u>	<u><u>\$51,192</u></u>	<u><u>\$96,932</u></u>	<u><u>\$15</u></u>

ARRA VAWA Grant	Athens County Empowerment Program	JAG Grant	JAG ILL Grant 2011	Victims Assistance	PIIG-DRC Grant	JRIG-DRC Grant	T-CAP Athens County	DRETAC Treasurer
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	62,000	0	0	241,732	0	121,145	138,911	0
0	0	0	0	0	0	0	0	83,101
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	2,109	2,371
0	62,000	0	0	241,732	0	121,145	141,020	85,472
0	0	0	0	0	0	0	0	93,441
0	0	0	0	0	0	0	0	0
0	42,460	0	0	0	22,803	104,142	97,421	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	221,432	0	0	0	0
0	0	0	0	0	0	0	0	0
0	42,460	0	0	221,432	22,803	104,142	97,421	93,441
0	19,540	0	0	20,300	(22,803)	17,003	43,599	(7,969)
0	0	0	0	25,353	0	0	0	0
0	0	0	0	25,353	0	0	0	0
0	19,540	0	0	45,653	(22,803)	17,003	43,599	(7,969)
1,878	(5,432)	23	11	5,258	22,808	47,047	114,267	99,063
\$1,878	\$14,108	\$23	\$11	\$50,911	\$5	\$64,050	\$157,866	\$91,094

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Treasurer 's Prepayment Interest	Tax Lien Administration	Mandatory Drug Fine	BCI Fingerprint	Carrying Concealed Weapon
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Services	0	41,750	0	17,672	30,303
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	10,265	0	0
Interest	4,835	0	0	0	0
Other Revenues	0	0	0	0	3,432
<i>Total Revenues</i>	<u>4,835</u>	<u>41,750</u>	<u>10,265</u>	<u>17,672</u>	<u>33,735</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	24,923	7,198	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	13,678	38,219
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>24,923</u>	<u>7,198</u>	<u>13,678</u>	<u>38,219</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,835</u>	<u>16,827</u>	<u>3,067</u>	<u>3,994</u>	<u>(4,484)</u>
Other Financing Sources (Uses)					
Transfers In	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>	4,835	16,827	3,067	3,994	(4,484)
<i>Fund Balances (Deficits) at Beginning of Year</i>	843	65,414	13,330	19,608	27,193
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$5,678</u>	<u>\$82,241</u>	<u>\$16,397</u>	<u>\$23,602</u>	<u>\$22,709</u>

Sheriff's Grant Projects	D.U.I. Enforcement & Education	Project Lifesaver	Canine Donations	DUI Grant	Clean Kids Grant	DARE Grant	Drug Prevention Grant	OCJS DVDA Sheriff
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
183,453	0	0	0	0	0	13,182	0	76,326
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	25	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	2,600	458	0	0	3,944	0	0
183,453	25	2,600	458	0	0	17,126	0	76,326
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
186,925	0	0	0	0	0	24,743	0	91,201
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
186,925	0	0	0	0	0	24,743	0	91,201
(3,472)	25	2,600	458	0	0	(7,617)	0	(14,875)
0	0	0	0	0	0	7,500	0	17,254
0	0	0	0	0	0	7,500	0	17,254
(3,472)	25	2,600	458	0	0	(117)	0	2,379
52,656	2,646	529	455	215	17	202	164	9,718
\$49,184	\$2,671	\$3,129	\$913	\$215	\$17	\$85	\$164	\$12,097

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Arson Registry	Interdiction Unit	OPTT Grant	Common Pleas Computer Legal Research	Special Projects Common Pleas
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	14,416	945	0	0
Charges for Services	0	0	0	4,406	15,414
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>14,416</u>	<u>945</u>	<u>4,406</u>	<u>15,414</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	19,056
Public Safety	0	16,807	32,219	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>16,807</u>	<u>32,219</u>	<u>0</u>	<u>19,056</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(2,391)</u>	<u>(31,274)</u>	<u>4,406</u>	<u>(3,642)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	5,326
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,326</u>
<i>Net Change in Fund Balances</i>	0	(2,391)	(31,274)	4,406	1,684
<i>Fund Balances (Deficits) at Beginning of Year</i>	100	12,077	53,195	8,154	2,320
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$100</u>	<u>\$9,686</u>	<u>\$21,921</u>	<u>\$12,560</u>	<u>\$4,004</u>

Common Pleas Monitoring Service	Special Projects Mediation	Psychological Evaluation Grant	PSI Grant - Common Pleas Court	Veterans Court Special Project	Technology #294 Grant	Technology #295 Grant	Indigent Guardianship	Marriage Licenses
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	38,000	0	0	0	0	0
0	7,657	2,294	0	0	0	0	5,425	5,509
0	0	0	0	0	0	0	0	5,763
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	3,110	0	0	0	0
0	7,657	2,294	38,000	3,110	0	0	5,425	11,272
0	0	0	0	0	0	0	0	0
0	897	0	40,021	616	0	0	0	0
0	0	0	0	0	0	0	7,095	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	10,382
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	897	0	40,021	616	0	0	7,095	10,382
0	6,760	2,294	(2,021)	2,494	0	0	(1,670)	890
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	6,760	2,294	(2,021)	2,494	0	0	(1,670)	890
12,020	30,503	0	1,266	7,113	36,255	9,171	10,341	(17)
\$12,020	\$37,263	\$2,294	(\$755)	\$9,607	\$36,255	\$9,171	\$8,671	\$873

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Probate/ Juvenile Computerization	Probate/ Juvenile Computer Legal Research	Probate Court Projects	Juvenile Drivers Interlock & Alcohol Monitoring	Juvenile Tobacco Intervention
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Services	14,512	4,924	8,900	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>14,512</u>	<u>4,924</u>	<u>8,900</u>	<u>0</u>	<u>0</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	7,729	8,232	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	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>7,729</u>	<u>8,232</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,783</u>	<u>(3,308)</u>	<u>8,900</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses)					
Transfers In	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>	6,783	(3,308)	8,900	0	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	14,093	10,205	73,636	3,296	19,849
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$20,876</u>	<u>\$6,897</u>	<u>\$82,536</u>	<u>\$3,296</u>	<u>\$19,849</u>

Indigent Drivers Alcohol Treatment	Probate Court Mental Illness	Juvenile Court Projects	Youth Services	Juvenile VOCA	Common Pleas Computerization	Law Library Resources	Wendy's Wonderful Kids
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	36,183	11,552	267,692	217,857	0	0	53,750
172	0	0	0	0	35,463	110	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	54,934	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	132	0
172	36,183	11,552	267,692	217,857	35,463	55,176	53,750
0	0	0	0	0	0	0	0
0	44,303	1,018	0	0	27,926	59,912	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	280,414	200,870	0	0	56,164
0	0	0	0	0	0	0	0
0	44,303	1,018	280,414	200,870	27,926	59,912	56,164
172	(8,120)	10,534	(12,722)	16,987	7,537	(4,736)	(2,414)
0	0	0	0	0	0	9,200	0
0	0	0	0	0	0	9,200	0
172	(8,120)	10,534	(12,722)	16,987	7,537	4,464	(2,414)
4,444	63,956	177,730	77,182	(8,237)	48,337	6,687	23,194
\$4,616	\$55,836	\$188,264	\$64,460	\$8,750	\$55,874	\$11,151	\$20,780

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	CDBG	FEMA Grant	The Plains High School Bike Path Connector	Emergency Management Agency	Local Emergency Planning
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Intergovernmental	687,328	1,164,543	0	61,663	23,969
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	0	7,832	0
<i>Total Revenues</i>	<u>687,328</u>	<u>1,164,543</u>	<u>0</u>	<u>69,495</u>	<u>23,969</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	102,658	18,453
Public Works	511,171	1,113,795	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>511,171</u>	<u>1,113,795</u>	<u>0</u>	<u>102,658</u>	<u>18,453</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>176,157</u>	<u>50,748</u>	<u>0</u>	<u>(33,163)</u>	<u>5,516</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	45,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	176,157	50,748	0	11,837	5,516
<i>Fund Balances (Deficits) at Beginning of Year*</i>	<u>(12,167)</u>	<u>0</u>	<u>26,498</u>	<u>27,789</u>	<u>5,871</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$163,990</u>	<u>\$50,748</u>	<u>\$26,498</u>	<u>\$39,626</u>	<u>\$11,387</u>

* Amounts were reclassified from the Safety Capital Grant Fund.

Child Support Enforcement	WIA Grant	CCMEP WIOA Youth	911 Emergency	911 Government Assistance	T.B. Hospital	Emergency Relief & Cleanup	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$121,955	\$0	\$919,232
0	0	0	1,669,955	0	0	0	1,669,955
1,443,528	563,929	346,789	519,843	106,693	10,786	0	6,817,826
200,024	0	0	0	0	0	0	1,613,890
0	0	0	0	0	0	0	177,473
0	0	0	0	0	0	0	85,036
0	0	0	0	0	0	0	8,213
1,000	0	0	269,605	0	0	0	493,910
1,644,552	563,929	346,789	2,459,403	106,693	132,741	0	11,785,535
0	0	0	0	0	0	0	1,108,822
0	0	0	0	0	0	0	209,710
0	0	0	1,988,361	520,228	0	0	3,587,441
0	0	0	0	0	0	0	1,710,076
0	0	0	0	0	112,693	7,147	604,632
2,060,509	477,150	303,155	0	0	0	0	4,499,516
0	0	0	0	0	0	0	62,337
2,060,509	477,150	303,155	1,988,361	520,228	112,693	7,147	11,782,534
(415,957)	86,779	43,634	471,042	(413,535)	20,048	(7,147)	3,001
229,000	0	0	0	0	0	0	340,651
229,000	0	0	0	0	0	0	340,651
(186,957)	86,779	43,634	471,042	(413,535)	20,048	(7,147)	343,652
79,737	363,559	1,320	1,021,179	560,367	1,247,766	19,980	6,295,347
(\$107,220)	\$450,338	\$44,954	\$1,492,221	\$146,832	\$1,267,814	\$12,833	\$6,638,999

Athens County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
Assets				
Cash and Cash Equivalents	\$6,429	\$1,047	\$6,293	\$817
<i>Total Assets</i>	<u>\$6,429</u>	<u>\$1,047</u>	<u>\$6,293</u>	<u>\$817</u>
Liabilities and Fund Balances				
Liabilities				
Matured Bonds Payable	\$0	\$0	\$0	\$0
Matured Interest Payable	2,372	0	3,575	0
<i>Total Liabilities</i>	<u>2,372</u>	<u>0</u>	<u>3,575</u>	<u>0</u>
Fund Balances				
Restricted	4,057	1,047	2,718	817
<i>Total Fund Balances (Deficits)</i>	<u>4,057</u>	<u>1,047</u>	<u>2,718</u>	<u>817</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,429</u>	<u>\$1,047</u>	<u>\$6,293</u>	<u>\$817</u>

EMA Truck Bond Retirement	Equipment Loan Retirement	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$140	\$0	\$0	\$718	\$21,706	\$37,150
\$140	\$0	\$0	\$718	\$21,706	\$37,150
\$0	\$0	\$0	\$0	\$17,000	\$17,000
0		0	506	4,108	10,561
0	0	0	506	21,108	27,561
140	0	0	212	598	9,589
140	0	0	212	598	9,589
\$140	\$0	\$0	\$718	\$21,706	\$37,150

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	Jail Bond Retirement	691 Landfill Loans Retirement	Beacon Bond Retirement	Building Renovations
Revenues				
Interest	\$0	\$0	\$76	\$0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>76</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	0	0	0	771
<i>Debt Service:</i>				
Principal Retirement	0	0	0	51,000
Interest and Fiscal Charges	0	0	0	16,287
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,058</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>76</u>	<u>(68,058)</u>
Other Financing Sources				
Transfers In	0	0	0	68,726
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,726</u>
<i>Net Change in Fund Balances</i>	0	0	76	668
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>4,057</u>	<u>1,047</u>	<u>2,642</u>	<u>149</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$4,057</u></u>	<u><u>\$1,047</u></u>	<u><u>\$2,718</u></u>	<u><u>\$817</u></u>

EMA Truck Bond Retirement	Equipment Loan Retirement	Engineer Equipment Bond Retirement	Plains Water Assessment Bond Retirement	Plains Sewer Assessment Bond Retirement	Total Nonmajor Debt Service Funds
\$0	\$0	\$0	\$8	\$196	\$280
0	0	0	8	196	280
0	0	0	0	0	771
0	4,309	35,313	0	0	90,622
0	53	5,234		0	21,574
0	4,362	40,547	0	0	112,967
0	(4,362)	(40,547)	8	196	(112,687)
0	3	40,547	0	0	109,276
0	3	40,547	0	0	109,276
0	(4,359)	0	8	196	(3,411)
140	4,359	0	204	402	13,000
\$140	\$0	\$0	\$212	\$598	\$9,589

Athens County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	<u>County Home Improvement</u>	<u>Dog Shelter Construction</u>	<u>Capital Projects</u>	<u>Beacon Capital Improvement</u>
Assets				
Cash and Cash Equivalents	\$809	\$492	\$3,701	\$763,016
Prepaid Items	0	0	34,964	0
<i>Total Assets</i>	<u>\$809</u>	<u>\$492</u>	<u>\$38,665</u>	<u>\$763,016</u>
Liabilities and Fund Balances				
Liabilities				
Interfund Payable	\$0	\$0	\$0	\$0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	34,964	0
Restricted	0	0	0	0
Committed	809	492	3,701	0
Assigned	0	0	0	763,016
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>809</u>	<u>492</u>	<u>38,665</u>	<u>763,016</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809</u>	<u>\$492</u>	<u>\$38,665</u>	<u>\$763,016</u>

<u>County Capital Improvements</u>	<u>CR24A Bikeway ODNR</u>	<u>Chauncey Bikeway SPUR</u>	<u>ABRT Frost Rd ODNR</u>	<u>County Capital Improvement Projects</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$315,000	\$57,419	\$313	\$33,392	\$4,198	\$1,178,340
0	0	0	0	0	34,964
<u>\$315,000</u>	<u>\$57,419</u>	<u>\$313</u>	<u>\$33,392</u>	<u>\$4,198</u>	<u>\$1,213,304</u>
\$809,911	\$60,437	\$0	\$0	\$0	\$870,348
809,911	60,437	0	0	0	870,348
0	0	0	0	0	34,964
0	0	313	33,392	0	33,705
0	0	0	0	4,198	9,200
0	0	0	0	0	763,016
(494,911)	(3,018)	0	0	0	(497,929)
<u>(494,911)</u>	<u>(3,018)</u>	<u>313</u>	<u>33,392</u>	<u>4,198</u>	<u>342,956</u>
<u>\$315,000</u>	<u>\$57,419</u>	<u>\$313</u>	<u>\$33,392</u>	<u>\$4,198</u>	<u>\$1,213,304</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	<u>County Home Improvement</u>	<u>Dog Shelter Construction</u>	<u>Capital Projects</u>	<u>Beacon Capital Improvement</u>
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Other	0	0	140,624	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>140,624</u>	<u>0</u>
Expenditures				
Conservation and Recreation	0	0	0	0
Capital Outlay	0	0	105,660	201,992
<i>Debt Service:</i>				
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>105,660</u>	<u>201,992</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>34,964</u>	<u>(201,992)</u>
Other Financing Sources				
Transfers In	0	0	0	10,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
<i>Net Change in Fund Balances</i>	0	0	34,964	(191,992)
<i>Fund Balances (Deficits) at Beginning of Year*</i>	<u>809</u>	<u>492</u>	<u>3,701</u>	<u>955,008</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$809</u></u>	<u><u>\$492</u></u>	<u><u>\$38,665</u></u>	<u><u>\$763,016</u></u>

* Amounts were reclassified from the Safety Capital Grant Fund.

Capital Improvements	CR24A Bikeway ODNR	Chauncey Bikeway SPUR	ABRT Frost Rd ODNR	County Capital Improvement Projects	Total Nonmajor Capital Projects Funds
\$15,000	\$0	\$0	\$0	\$0	\$15,000
0	0	0	0	0	140,624
15,000	0	0	0	0	155,624
0	0	6,000	0	0	6,000
0	20,039	0	16,920	0	344,611
14,740	0	0	0	0	14,740
14,740	20,039	6,000	16,920	0	365,351
260	(20,039)	(6,000)	(16,920)	0	(209,727)
14,740	0	0	0	0	24,740
14,740	0	0	0	0	24,740
15,000	(20,039)	(6,000)	(16,920)	0	(184,987)
(509,911)	17,021	6,313	50,312	4,198	527,943
(\$494,911)	(\$3,018)	\$313	\$33,392	\$4,198	\$342,956

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,303,694	\$2,303,694	\$2,464,416	\$160,722
Sales Tax	5,858,830	5,858,830	6,551,110	692,280
Intergovernmental	2,112,135	2,112,135	2,158,989	46,854
Charges for Services	2,213,577	2,214,177	2,225,387	11,210
Licenses and Permit	3,482	3,482	3,877	395
Fines and Forfeitures	106,400	106,400	79,854	(26,546)
Interest	685,250	685,250	833,882	148,632
Other	867,500	867,500	1,103,061	235,561
<i>Total Revenues</i>	<u>14,150,868</u>	<u>14,151,468</u>	<u>15,420,576</u>	<u>1,269,108</u>
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Board of County Commissioners				
Salaries and Wages	413,645	421,036	421,036	0
Fringe Benefits	13,500	20,500	18,213	2,287
Contractual Services	88,600	88,600	31,966	56,634
Supplies and Material	12,500	12,500	11,351	1,149
Other	287,638	291,238	246,495	44,743
Total Board of County Commissioners	<u>815,883</u>	<u>833,874</u>	<u>729,061</u>	<u>104,813</u>
County Auditor				
Salaries and Wages	326,726	329,781	319,991	9,790
Supplies and Material	7,300	9,061	9,048	13
Total County Auditor	<u>334,026</u>	<u>338,842</u>	<u>329,039</u>	<u>9,803</u>
Treasurer				
Salaries and Wages	173,197	174,697	172,722	1,975
Contractual Services	17,500	16,000	11,992	4,008
Supplies and Material	3,000	3,000	2,379	621
Capital Outlay and Equipment	2,500	850	26	824
Other	48,700	54,670	43,449	11,221
Total Treasurer	<u>244,897</u>	<u>249,217</u>	<u>230,568</u>	<u>18,649</u>
Prosecuting Attorney				
Salaries and Wages	952,138	955,703	955,703	0
Supplies and Material	14,500	14,500	14,500	0
Other	108,609	108,609	107,523	1,086
Total Prosecuting Attorney	<u>1,075,247</u>	<u>1,078,812</u>	<u>1,077,726</u>	<u>1,086</u>
Board of Revisions				
Supplies and Material	500	500	0	500
Total Board of Revisions	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>

(Continued)

Athens County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
General Government - Legislative and Executive (continued)				
Bureau of Inspection				
Examination	73,500	80,533	80,533	0
Total Bureau of Inspection	73,500	80,533	80,533	0
Settlement Fees				
Other Expenses	61,000	62,428	62,428	0
Total Settlement Fees	61,000	62,428	62,428	0
County Planning Commission				
Other Expenses	4,500	5,311	4,911	400
Total County Planning Commission	4,500	5,311	4,911	400
Data Processing				
Salaries and Wages	64,800	64,800	58,251	6,549
Contractual Services	59,000	59,000	58,783	217
Supplies and Material	8,500	11,900	11,884	16
Capital Outlay and Equipment	10,000	11,574	11,573	1
Other	3,000	3,000	0	3,000
Total Data Processing	145,300	150,274	140,491	9,783
Board of Elections				
Salaries and Wages	366,217	373,887	350,931	22,956
Contractual Services	115,500	115,330	112,813	2,517
Supplies and Material	25,000	25,000	22,635	2,365
Capital Outlay and Equipment	10,000	26,000	25,246	754
Other	94,000	80,500	63,323	17,177
Total Board of Elections	610,717	620,717	574,948	45,769
Recorder				
General Office				
Salaries and Wages	153,109	153,109	140,741	12,368
Contractual Services	85,000	97,648	33,091	64,557
Supplies and Material	1,600	1,600	1,268	332
Other	4,814	4,814	3,924	890
Total General Office	244,523	257,171	179,024	78,147
Microfilm				
Salaries and Wages	35,000	35,000	27,071	7,929
Contractual Services	3,500	3,500	0	3,500
Supplies and Material	1,000	1,000	0	1,000
Total Microfilm	39,500	39,500	27,071	12,429
Total Recorder	284,023	296,671	206,095	90,576

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
General Government - Legislative and Executive (continued)				
Records Center				
Contractual Services	9,534	9,534	9,011	523
Supplies and Material	2,700	2,700	1,299	1,401
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	1,200	1,200	500	700
Total Records Center	14,434	14,434	10,810	3,624
County Commissioners - Other				
Contractual Services	175,000	175,000	153,829	21,171
Total County Commissioners - Other	175,000	175,000	153,829	21,171
Building and Grounds				
Salaries and Wages	240,000	240,000	206,581	33,419
Contractual Services	438,000	501,685	491,149	10,536
Supplies and Material	72,000	74,000	73,658	342
Capital Outlay and Equipment	20,000	22,000	21,911	89
Other	21,300	25,513	24,651	862
Total Building and Grounds	791,300	863,198	817,950	45,248
Fringe-Insurances				
Fringe Benefits	2,941,867	2,971,363	2,711,902	259,461
Other	7,000	7,000	1,248	5,752
Total Fringe-Insurances	2,948,867	2,978,363	2,713,150	265,213
Unanticipated Emergencies				
Other	270,511	107,136	14,927	92,209
Total Unanticipated Emergencies	270,511	107,136	14,927	92,209
Total General Government - Legislative and Executive	7,849,705	7,855,310	7,146,466	708,844
General Government - Judicial				
Court of Appeals				
Contractual Services	425	1,229	1,229	0
Supplies and Material	1,160	1,106	978	128
Capital Outlay and Equipment	9,180	9,061	8,005	1,056
Total Court of Appeals	10,765	11,396	10,212	1,184
Common Pleas Court				
Salaries and Wages	435,668	435,775	412,653	23,122
Contractual Services	157,113	153,306	128,598	24,708
Supplies and Material	8,000	8,000	3,752	4,248
Capital Outlay and Equipment	8,000	9,682	6,061	3,621
Other	8,500	12,200	11,006	1,194
Total Common Pleas Court	617,281	618,963	562,070	56,893

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
General Government - Judicial (continued)				
Juvenile Court				
Salaries and Wages	443,000	447,000	441,599	5,401
Contractual Services	3,900	3,900	1,207	2,693
Supplies and Material	7,000	7,000	5,836	1,164
Other	105,000	107,154	70,510	36,644
Total Juvenile Court	558,900	565,054	519,152	45,902
Probate Court				
Salaries and Wages	131,500	128,700	127,245	1,455
Contractual Services	2,100	2,100	1,489	611
Supplies and Material	3,200	3,200	1,931	1,269
Other	30,600	30,600	29,420	1,180
Total Probate Court	167,400	164,600	160,085	4,515
Clerk of Courts				
Salaries and Wages	201,022	201,022	189,554	11,468
Total Clerk of Courts	201,022	201,022	189,554	11,468
Municipal Court				
Salaries and Wages	93,800	93,800	81,086	12,714
Contractual Services	138,200	138,200	73,767	64,433
Total Municipal Court	232,000	232,000	154,853	77,147
County Commissioners - Other				
Contractual Services	686,040	686,040	507,762	178,278
Total County Commissioners - Other	686,040	686,040	507,762	178,278
Total General Government - Judicial	2,473,408	2,479,075	2,103,688	375,387
Public Safety				
Coroner				
Salaries and Wages	73,884	74,184	74,173	11
Contractual Services	90,000	90,000	46,870	43,130
Supplies and Material	2,250	2,250	146	2,104
Other	6,000	6,000	694	5,306
Total Coroner	172,134	172,434	121,883	50,551

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (continued)				
Public Safety (continued)				
Sheriff				
Salaries and Wages	2,074,655	2,062,890	2,035,013	27,877
Fringe Benefits	32,057	32,326	29,457	2,869
Contractual Services	130,450	122,450	115,574	6,876
Supplies and Material	206,950	181,748	166,291	15,457
Capital Outlay and Equipment	26,682	59,475	58,417	1,058
Other	65,201	66,381	64,045	2,336
Total Sheriff	2,535,995	2,525,270	2,468,797	56,473
County Commissioners - Other				
Contractual Services	1,650,000	1,650,000	1,410,818	239,182
Capital Outlay and Equipment	307,666	307,666	195,313	112,353
Total County Commissioners - Other	1,957,666	1,957,666	1,606,131	351,535
Law Enforcement PERS				
Fringe Benefits	307,000	337,000	336,865	135
Total Law Enforcement PERS	307,000	337,000	336,865	135
Total Public Safety	4,972,795	4,992,370	4,533,676	458,694
Public Works				
County Planner				
Other	79,000	79,000	79,000	0
Total County Planner	79,000	79,000	79,000	0
Total Public Works	79,000	79,000	79,000	0
Health				
County Commissioners - Other				
Other	115,152	115,152	34,083	81,069
Total County Commissioners - Other	115,152	115,152	34,083	81,069
Vital Statistics				
Other	1,000	1,000	838	162
Total Vital Statistics	1,000	1,000	838	162
Agriculture				
Other	254,336	254,336	254,336	0
Total Agriculture	254,336	254,336	254,336	0
Total Health	370,488	370,488	289,257	81,231

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (continued)				
Human Services				
Soldier Relief				
Salaries and Wages	165,812	179,966	178,461	1,505
Fringe Benefits	0	2,200	0	2,200
Supplies and Material	4,500	6,050	4,126	1,924
Capital Outlay and Equipment	2,000	2,000	1,988	12
Other	365,042	348,038	279,864	68,174
Total Soldier Relief	537,354	538,254	464,439	73,815
Memorial Day Expense				
Supplies and Material	33,000	33,000	20,296	12,704
Total Memorial Day Expense	33,000	33,000	20,296	12,704
Total Human Services	570,354	571,254	484,735	86,519
Conservation & Recreation				
Board of County Commissioners				
Other	8,700	11,200	6,708	4,492
Total Board of County Commissioners	8,700	11,200	6,708	4,492
Total Conservation & Recreation	8,700	11,200	6,708	4,492
Debt Service:				
Principal Retirement	239,855	239,855	239,855	0
Interest and Fiscal Charges	101,818	101,818	101,818	0
Total Debt Service	341,673	341,673	341,673	0
Total Expenditures	16,666,123	16,700,370	14,985,203	1,715,167
Excess of Revenues Over (Under) Expenditures	(2,515,255)	(2,548,902)	435,373	(446,059)
Other Financing Sources (Uses)				
Advances - In	10,000	10,000	19,423	9,423
Advances Out	(19,423)	(19,423)	(19,423)	0
Transfers - Out	(602,237)	(602,239)	(511,172)	91,067
Total Other Financing Sources (Uses)	(611,660)	(611,662)	(511,172)	100,490
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,126,915)	(3,160,564)	(75,799)	(345,569)
Fund Balances at Beginning of Year	3,337,745	3,337,745	3,337,745	0
Prior Year Encumbrances Appropriated	52,086	52,086	52,086	0
Fund Balances at End of Year	<u>\$262,916</u>	<u>\$229,267</u>	<u>\$3,314,032</u>	<u>(\$345,569)</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$9,433,700	\$9,433,700	\$9,823,594	\$389,894
Other	387,609	387,609	91,171	(296,438)
<i>Total Revenue</i>	9,821,309	9,821,309	9,914,765	93,456
Expenditures				
<i>Current:</i>				
Human Services				
Administration				
Salaries and Wages	3,814,000	3,814,000	3,500,497	313,503
Fringe Benefits	2,594,366	2,594,366	2,369,697	224,669
Contractual Services	250,000	320,000	314,726	5,274
Supplies and Material	125,000	125,000	116,571	8,429
Capital Outlay and Equipment	58,111	1,558,111	1,382,496	175,615
Other	1,080,150	1,403,150	1,082,941	320,209
Total Administration	7,921,627	9,814,627	8,766,928	1,047,699
Social Services				
Contractual Services	1,980,000	2,180,000	2,161,315	18,685
Other	4,610	6,610	6,330	280
Total Social Services	1,984,610	2,186,610	2,167,645	18,965
<i>Total Expenditures</i>	9,906,237	12,001,237	10,934,573	1,066,664
<i>Excess of Revenues Over (Under) Expenditures</i>	(84,928)	(2,179,928)	(1,019,808)	1,160,120
Other Financing Sources (Uses)				
Transfers In	94,401	94,401	94,401	0
Bonds Issued	0	1,500,000	1,500,000	0
<i>Total Other Financing Sources (Uses)</i>	94,401	1,594,401	1,594,401	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses				
	9,473	(585,527)	574,593	1,160,120
Fund Balances (Deficit) at Beginning of Year	678,772	678,772	678,772	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$688,245</u>	<u>\$93,245</u>	<u>\$1,253,365</u>	<u>\$1,160,120</u>

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, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$4,373,384	\$6,512,164	\$7,045,516	\$533,352
Fines and Forfeitures	39,477	39,477	39,331	(146)
Interest	1,561	15,537	23,837	8,300
Other	0	3,227,833	3,516,117	288,284
<i>Total Revenues</i>	<u>4,414,422</u>	<u>9,795,011</u>	<u>10,624,801</u>	<u>829,790</u>
Expenditures				
<i>Current:</i>				
Public Works				
County Engineer				
Salaries and Wages	334,417	334,417	299,501	34,916
Fringe Benefits	177,045	180,610	168,355	12,255
Contractual Services	55,000	62,000	58,040	3,960
Supplies and Material	191,000	181,329	177,635	3,694
Capital Outlay and Equipment	13,999	12,500	11,540	960
Other	105,500	138,226	111,192	27,034
Total County Engineer	<u>876,961</u>	<u>909,082</u>	<u>826,263</u>	<u>82,819</u>
Road				
Salaries and Wages	1,135,000	1,230,000	1,176,144	53,856
Fringe Benefits	609,000	647,000	622,463	24,537
Contractual Services	458,000	5,853,166	5,851,312	1,854
Supplies and Material	600,000	999,114	994,853	4,261
Capital Outlay and Equipment	190,000	2,230,900	1,464,837	766,063
Other	205,061	270,454	266,586	3,868
Total Road	<u>3,197,061</u>	<u>11,230,634</u>	<u>10,376,195</u>	<u>854,439</u>
Bridge				
Contractual Services	56,017	328,933	325,835	3,098
Supplies and Material	160,434	88,434	87,760	674
Other	15,000	15,000	13,468	1,532
Total Bridge	<u>231,451</u>	<u>432,367</u>	<u>427,063</u>	<u>5,304</u>
Total Public Works	<u>4,305,473</u>	<u>12,572,083</u>	<u>11,629,521</u>	<u>942,562</u>
<i>Total Expenditures</i>	<u>4,305,473</u>	<u>12,572,083</u>	<u>11,629,521</u>	<u>942,562</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>108,949</u>	<u>(2,777,072)</u>	<u>(1,004,720)</u>	<u>1,772,352</u>
Other Financing Sources (Uses)				
Bond Issued	0	1,992,803	1,992,803	0
Transfers Out	(115,993)	(47,896)	(47,896)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(115,993)</u>	<u>1,944,907</u>	<u>1,944,907</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(7,044)</u>	<u>(832,165)</u>	<u>940,187</u>	<u>1,772,352</u>
Fund Balances at Beginning of Year	842,039	842,039	842,039	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	<u>\$834,995</u>	<u>\$9,874</u>	<u>\$1,782,226</u>	<u>\$1,772,352</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,591,106	\$3,591,106	\$3,976,945	\$385,839
Intergovernmental	4,356,245	4,455,072	4,823,477	368,405
Charges for Services	93,000	93,000	62,337	(30,663)
Other	117,500	117,500	184,634	67,134
<i>Total Revenues</i>	8,157,851	8,256,678	9,047,393	790,715
Expenditures				
<i>Current:</i>				
Human Services				
Salaries and Wages	3,097,922	3,098,422	3,032,690	65,732
Fringe Benefits	1,732,474	1,662,197	1,467,928	194,269
Contractual Services	2,935,000	3,164,132	2,924,705	239,427
Supplies and Material	40,500	43,000	29,262	13,738
Capital Outlay and Equipment	175,258	184,758	141,402	43,356
Other	1,172,803	1,217,403	1,015,244	202,159
<i>Total Expenditures</i>	9,153,957	9,369,912	8,611,231	758,681
<i>Excess of Revenues Over (Under) Expenditures</i>	(996,106)	(1,113,234)	436,162	1,549,396
Fund Balances at Beginning of Year	3,206,488	3,206,488	3,206,488	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$2,210,382	\$2,093,254	\$3,642,650	\$1,549,396

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$6,814,938	\$6,814,938	\$7,053,854	\$238,916
Intergovernmental	3,409,016	3,409,016	2,776,667	(632,349)
Charges for Services	6,500	6,500	6,075	(425)
Other	616,046	616,046	769,814	153,768
<i>Total Revenues</i>	<u>10,846,500</u>	<u>10,846,500</u>	<u>10,606,410</u>	<u>(240,090)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Salaries and Wages	4,078,232	4,078,232	3,967,792	110,440
Fringe Benefits	1,787,204	2,188,204	2,054,394	133,810
Contractual Services	1,268,943	1,333,943	995,279	338,664
Supplies and Material	201,622	201,622	150,711	50,911
Capital Outlay and Equipment	61,710	76,710	71,465	5,245
Other	3,334,988	3,539,588	2,713,360	826,228
<i>Total Expenditures</i>	<u>10,732,699</u>	<u>11,418,299</u>	<u>9,953,001</u>	<u>1,465,298</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>113,801</u>	<u>(571,799)</u>	<u>653,409</u>	<u>1,225,208</u>
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>(1,696,338)</u>	<u>(1,696,338)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,696,338)</u>	<u>(1,696,338)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>113,801</u>	<u>(2,268,137)</u>	<u>(1,042,929)</u>	<u>1,225,208</u>
Fund Balances at Beginning of Year, As Restated	3,476,855	3,476,855	3,476,855	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$3,590,656</u>	<u>\$1,208,718</u>	<u>\$2,433,926</u>	<u>\$1,225,208</u>

Athens County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Ambulance Service Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,527,495	\$2,527,495	\$2,611,969	\$84,474
Intergovernmental	151,900	151,900	161,684	9,784
Charges for Services	1,422,000	1,422,000	1,640,606	218,606
Other	0	0	735	735
<i>Total Revenues</i>	4,101,395	4,101,395	4,414,994	313,599
Expenditures				
<i>Current:</i>				
Health				
Salaries and Wages	2,678,363	2,614,773	2,484,643	130,130
Fringe Benefits	1,087,440	1,088,940	1,064,796	24,144
Contractual Services	366,672	369,216	344,790	24,426
Supplies and Material	209,000	217,182	202,295	14,887
Capital Outlay and Equipment	423,279	521,310	507,327	13,983
Other	191,000	189,332	181,095	8,237
<i>Total Expenditures</i>	4,955,754	5,000,753	4,784,946	215,807
<i>Excess of Revenues Over (Under) Expenditures</i>	(854,359)	(899,358)	(369,952)	529,406
Fund Balances at Beginning of Year	1,777,539	1,777,539	1,777,539	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances at End of Year	\$923,180	\$878,181	\$1,407,587	\$529,406

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,000	\$10,000	\$863	(\$9,137)
Charges for Services	36,500	36,500	18,637	(17,863)
Licenses and Permits	171,000	171,000	171,710	710
Fines and Forfeitures	19,500	19,500	19,872	372
Other	18,750	18,750	11,777	(6,973)
<i>Total Revenues</i>	255,750	255,750	222,859	(32,891)
Expenditures				
<i>Current:</i>				
Health				
Salary and Wages	92,000	108,000	106,528	1,472
Fringe Benefits	64,157	49,307	44,687	4,620
Supplies and Materials	14,000	13,900	6,437	7,463
Capital Outlay and Equipment	427	427	427	0
Other	7,723	32,823	29,610	3,213
<i>Total Health</i>	178,307	204,457	187,689	16,768
<i>Total Expenditures</i>	178,307	204,457	187,689	16,768
<i>Excess of Revenues Over (Under) Expenditures</i>	77,443	51,293	35,170	(16,123)
Other Financing Sources (Uses):				
Transfers In	0	0	2,018	2,018
Transfers Out	(77,184)	(77,184)	0	77,184
<i>Total Other Financing Sources (Uses)</i>	(77,184)	(77,184)	2,018	79,202
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	259	(25,891)	37,188	63,079
Fund Balances (Deficit) at Beginning of Year	31,832	31,832	31,832	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$32,091	\$5,941	\$69,020	\$63,079

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, 2019

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$720,140	\$720,140	\$797,277	\$77,137
Intergovernmental	78,950	78,950	79,657	707
<i>Total Revenues</i>	<u>799,090</u>	<u>799,090</u>	<u>876,934</u>	<u>77,844</u>
Expenditures				
<i>Current:</i>				
Human Services				
Senior Citizens				
Contractual Services	590,000	593,800	593,537	263
Capital Outlay and Equipment	1,521	1,521	1,521	0
Other	14,500	14,500	13,592	908
Total Senior Citizens	<u>606,021</u>	<u>609,821</u>	<u>608,650</u>	<u>1,171</u>
Meals on Wheels				
Contractual Services	285,000	285,000	285,000	0
Other	6,300	6,300	6,172	128
Total Meals on Wheels	<u>291,300</u>	<u>291,300</u>	<u>291,172</u>	<u>128</u>
Total Expenditures	<u>897,321</u>	<u>901,121</u>	<u>899,822</u>	<u>1,299</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(98,231)	(102,031)	(22,888)	79,143
Fund Balances (Deficit) at Beginning of Year	114,031	114,031	114,031	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>\$15,800</u>	<u>\$12,000</u>	<u>\$91,143</u>	<u>\$79,143</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Bikeway Maintenance Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$300	\$300
<i>Total Revenues</i>	0	0	300	300
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	300	300
Fund Balances (Deficit) at Beginning of Year	4,974	4,974	4,974	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,974</u>	<u>\$4,974</u>	<u>\$5,274</u>	<u>\$300</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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$17,827	\$18,514	\$687
<i>Total Revenues</i>	0	17,827	18,514	687
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	81,676	64,861	16,815
<i>Total Expenditures</i>	0	81,676	64,861	16,815
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(63,849)	(46,347)	17,502
Fund Balances (Deficit) at Beginning of Year	63,849	63,849	63,849	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$63,849</u>	<u>\$0</u>	<u>\$17,502</u>	<u>\$17,502</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CD Revolving Loan Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$2,899	\$2,899
<i>Total Revenues</i>	0	0	2,899	2,899
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Contract Services	0	95,794	51,069	44,725
<i>Total Expenditures</i>	0	95,794	51,069	44,725
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(95,794)	(48,170)	47,624
Fund Balances (Deficit) at Beginning of Year	211,758	211,758	211,758	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$211,758</u>	<u>\$115,964</u>	<u>\$163,588</u>	<u>\$47,624</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$300,000	\$300,000	\$277,091	(\$22,909)
<i>Total Revenues</i>	300,000	300,000	277,091	(22,909)
Expenditures				
<i>Current:</i>				
Health				
Contract Services	250,000	250,000	232,392	17,608
Total Health	250,000	250,000	232,392	17,608
<i>Total Expenditures</i>	250,000	250,000	232,392	17,608
<i>Excess of Revenues Over (Under) Expenditures</i>	50,000	50,000	44,699	(5,301)
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	<u>\$57,300</u>	<u>\$57,300</u>	<u>\$51,999</u>	<u>(\$5,301)</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Litter Control Fund
For the Year Ended December 31, 2019

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Health Ohio Grant Fund
For the Year Ended December 31, 2019

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
State License Spay and Neuter Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,000	\$5,000	\$4,000	(\$1,000)
<i>Total Revenues</i>	5,000	5,000	4,000	(1,000)
Expenditures				
<i>Current:</i>				
Health				
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	5,000	5,000	0	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	4,000	4,000
Fund Balances (Deficit) at Beginning of Year	6,596	6,596	6,596	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$6,596	\$6,596	\$10,596	\$4,000

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$832,100	\$832,100	\$886,769	\$54,669
<i>Total Revenues</i>	832,100	832,100	886,769	54,669
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	300,000	300,000	207,806	92,194
Fringe Benefits	153,830	132,310	90,495	41,815
Contractual Services	500,000	521,520	506,518	15,002
Supplies and Materials	5,000	5,000	858	4,142
Capital Outlay and Equipment	11,446	11,446	2,552	8,894
Other	18,500	18,500	9,854	8,646
<i>Total Expenditures</i>	988,776	988,776	818,083	170,693
<i>Excess of Revenues Over (Under) Expenditures</i>	(156,676)	(156,676)	68,686	225,362
Fund Balances (Deficit) at Beginning of Year	911,015	911,015	911,015	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$754,339	\$754,339	\$979,701	\$225,362

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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$71,521	\$71,521	\$60,000	(\$11,521)
Other	700	700	898	198
<i>Total Revenues</i>	<u>72,221</u>	<u>72,221</u>	<u>60,898</u>	<u>(11,323)</u>
Expenditures				
<i>Current:</i>				
Public Works				
Salary and Wages	66,656	66,656	60,464	6,192
Fringe Benefits	15,728	15,728	13,343	2,385
Contractual Services	12,900	12,900	10,300	2,600
Supplies and Materials	500	500	0	500
Capital Outlay and Equipment	177	177	177	0
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>97,961</u>	<u>97,961</u>	<u>84,284</u>	<u>13,677</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,740)	(25,740)	(23,386)	2,354
Fund Balances (Deficit) at Beginning of Year	38,915	38,915	38,915	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>\$13,175</u></u>	<u><u>\$13,175</u></u>	<u><u>\$15,529</u></u>	<u><u>\$2,354</u></u>

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Capital Outlay and Equipment	0	5,000	1,054	3,946
<i>Total Expenditures</i>	0	5,000	1,054	3,946
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(5,000)	(1,054)	3,946
Fund Balances (Deficit) at Beginning of Year	10,571	10,571	10,571	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$10,571</u>	<u>\$5,571</u>	<u>\$9,517</u>	<u>\$3,946</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Election Security Grant Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$50,000	\$50,000	\$0
Interest	0	0	208	208
Other	0	0	11	11
<i>Total Revenues</i>	0	50,000	50,219	219
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	50,000	43,599	6,401
<i>Total Expenditures</i>	0	50,000	43,599	6,401
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	6,620	6,620
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	\$6,620	\$6,620

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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$76,000	\$76,000	\$83,101	\$7,101
<i>Total Revenues</i>	76,000	76,000	83,101	7,101
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	84,000	84,000	76,456	7,544
Fringe Benefits	13,709	13,709	12,437	1,272
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	2,000	2,000	0	2,000
Other	7,500	7,500	0	7,500
<i>Total Expenditures</i>	108,209	108,209	88,893	19,316
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,209)	(32,209)	(5,792)	26,417
Fund Balances (Deficit) at Beginning of Year, As Restated	65,060	65,060	65,060	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$32,851	\$32,851	\$59,268	\$26,417

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$100,000	\$100,000	\$88,086	(\$11,914)
Other	185,000	185,000	208,687	23,687
<i>Total Revenues</i>	285,000	285,000	296,773	11,773
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	245,000	245,000	239,960	5,040
Fringe Benefits	49,870	49,870	43,140	6,730
Supplies and Materials	850	850	0	850
Other	5,000	5,000	66	4,934
<i>Total Expenditures</i>	300,720	300,720	283,166	17,554
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,720)	(15,720)	13,607	29,327
Fund Balances (Deficit) at Beginning of Year, As Restated	83,866	83,866	83,866	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$68,146</u>	<u>\$68,146</u>	<u>\$97,473</u>	<u>\$29,327</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
OCJS Prosecutor Fund
For the Year Ended December 31, 2019

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
ARRA VAWA Grant Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	1,878	1,878	1,878	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$1,878</u></u>	<u><u>\$1,878</u></u>	<u><u>\$1,878</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Athens County Empowerment Program Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$62,000	\$62,000	\$62,000	\$0
<i>Total Revenues</i>	62,000	62,000	62,000	0
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	62,000	62,000	55,792	6,208
<i>Total Expenditures</i>	62,000	62,000	55,792	6,208
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	6,208	6,208
Fund Balances (Deficit) at Beginning of Year	7,900	7,900	7,900	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,900</u>	<u>\$7,900</u>	<u>\$14,108</u>	<u>\$6,208</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
JAG Grant Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	23	23	23	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>\$23</u></u>	<u><u>\$23</u></u>	<u><u>\$23</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
JAG-III 2011 Grant Fund
For the Year Ended December 31, 2019

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

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Victims Assistance Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$217,843	\$217,843	\$215,567	(\$2,276)
<i>Total Revenues</i>	217,843	217,843	215,567	(2,276)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	41,457	42,666	42,666	0
Fringe Benefits	16,852	7,015	6,993	22
Contractual Services	178,468	178,468	165,895	12,573
Supplies and Materials	2,250	2,250	2,250	0
Capital Outlay and Equipment	1,200	1,574	1,200	374
Other	2,477	14,241	9,813	4,428
<i>Total Expenditures</i>	242,704	246,214	228,817	17,397
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,861)	(28,371)	(13,250)	15,121
Other Financing Sources (Uses):				
Transfers In	25,352	25,352	25,353	1
<i>Total Other Financing Sources (Uses)</i>	25,352	25,352	25,353	1
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	491	(3,019)	12,103	15,122
Fund Balances (Deficit) at Beginning of Year	13,233	13,233	13,233	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$13,724	\$10,214	\$25,336	\$15,122

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probation Improvement and Incentive Grant - ODRC Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	22,804	22,804	22,804	0
Total Health	22,804	22,804	22,804	0
<i>Total Expenditures</i>	22,804	22,804	22,804	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,804)	(22,804)	(22,804)	0
Fund Balances (Deficit) at Beginning of Year	22,809	22,809	22,809	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 Grant - ODRC Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$97,937	\$97,937	\$121,145	\$23,208
<i>Total Revenues</i>	<u>97,937</u>	<u>97,937</u>	<u>121,145</u>	<u>23,208</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	140,445	140,445	130,092	10,353
Supplies and Materials	3,590	3,590	3,588	2
<i>Total Expenditures</i>	<u>144,035</u>	<u>144,035</u>	<u>133,680</u>	<u>10,355</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(46,098)	(46,098)	(12,535)	33,563
Fund Balances (Deficit) at Beginning of Year	76,585	76,585	76,585	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>\$30,487</u></u>	<u><u>\$30,487</u></u>	<u><u>\$64,050</u></u>	<u><u>\$33,563</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
T-Cap Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$72,762	\$72,762	\$138,911	\$66,149
Other	0	0	2,109	2,109
<i>Total Revenues</i>	72,762	72,762	141,020	68,258
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	0	1,891	1,891	0
Fringe Benefits	0	294	266	28
Contractual Services	141,725	141,725	76,465	65,260
Other	25,680	29,680	20,534	9,146
<i>Total Expenditures</i>	167,405	173,590	99,156	74,434
<i>Excess of Revenues Over (Under) Expenditures</i>	(94,643)	(100,828)	41,864	142,692
Fund Balances (Deficit) at Beginning of Year	116,050	116,050	116,050	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$21,407	\$15,222	\$157,914	\$142,692

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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$74,500	\$74,500	\$83,101	\$8,601
Other	2,500	2,500	2,371	(129)
<i>Total Revenues</i>	77,000	77,000	85,472	8,472
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	55,000	55,000	42,030	12,970
Fringe Benefits	30,776	30,776	28,276	2,500
Supplies and Materials	2,000	2,000	199	1,801
Capital Outlay and Equipment	6,000	3,500	416	3,084
Other	18,500	21,000	16,771	4,229
<i>Total Expenditures</i>	112,276	112,276	87,692	24,584
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,276)	(35,276)	(2,220)	33,056
Fund Balances (Deficit) at Beginning of Year	102,631	102,631	102,631	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$67,355</u>	<u>\$67,355</u>	<u>\$100,411</u>	<u>\$33,056</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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$4,139	\$0
<i>Total Revenues</i>	0	0	4,139	0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	4,139	0
Fund Balances (Deficit) at Beginning of Year	753	753	753	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$753</u>	<u>\$753</u>	<u>\$4,892</u>	<u>\$0</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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,000	\$10,000	\$41,750	\$31,750
<i>Total Revenues</i>	10,000	10,000	41,750	31,750
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Contractual Services	13,000	22,400	22,384	16
Supplies and Materials	750	750	0	750
Other	8,000	3,600	235	3,365
<i>Total Expenditures</i>	21,750	26,750	22,619	4,131
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,750)	(16,750)	19,131	35,881
Fund Balances (Deficit) at Beginning of Year	67,718	67,718	67,718	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$55,968	\$50,968	\$86,849	\$35,881

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$174	\$174
<i>Total Revenues</i>	0	0	174	174
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	174	174
Fund Balances (Deficit) at Beginning of Year	3,104	3,104	3,104	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,104</u>	<u>\$3,104</u>	<u>\$3,278</u>	<u>\$174</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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$22,000	\$22,000	\$17,672	(\$4,328)
<i>Total Revenues</i>	22,000	22,000	17,672	(4,328)
Expenditures				
<i>Current:</i>				
Public Safety				
Other	15,000	15,000	14,568	432
<i>Total Expenditures</i>	15,000	15,000	14,568	432
<i>Excess of Revenues Over (Under) Expenditures</i>	7,000	7,000	3,104	(3,896)
Fund Balances (Deficit) at Beginning of Year	20,967	20,967	20,967	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$27,967	\$27,967	\$24,071	(\$3,896)

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$40,000	\$40,000	\$30,303	(\$9,697)
Other	5,000	5,000	3,432	(1,568)
<i>Total Revenues</i>	45,000	45,000	33,735	(11,265)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	21,500	21,500	19,830	1,670
Fringe Benefits	5,938	5,938	4,791	1,147
Contractual Services	16,000	16,000	12,470	3,530
Supplies and Materials	1,500	2,500	2,202	298
<i>Total Expenditures</i>	44,938	45,938	39,293	6,645
<i>Excess of Revenues Over (Under) Expenditures</i>	62	(938)	(5,558)	(4,620)
Fund Balances (Deficit) at Beginning of Year	29,212	29,212	29,212	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$29,274</u>	<u>\$28,274</u>	<u>\$23,654</u>	<u>(\$4,620)</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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$200,000	\$200,000	\$194,430	(\$5,570)
<i>Total Revenues</i>	200,000	200,000	194,430	(5,570)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	160,000	160,000	151,384	8,616
Fringe Benefits	32,981	32,981	32,104	877
Supplies and Materials	8,000	8,000	2,978	5,022
<i>Total Expenditures</i>	200,981	200,981	186,466	14,515
<i>Excess of Revenues Over (Under) Expenditures</i>	(981)	(981)	7,964	8,945
Fund Balances (Deficit) at Beginning of Year	12,794	12,794	12,794	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$11,813	\$11,813	\$20,758	\$8,945

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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$25	25
<i>Total Revenues</i>	0	0	25	25
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	25	25
Fund Balances (Deficit) at Beginning of Year	2,646	2,646	2,646	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$2,646	\$2,646	\$2,671	\$25

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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$2,500	\$2,500	\$2,600	\$100
<i>Total Revenues</i>	2,500	2,500	2,600	100
Expenditures				
<i>Current:</i>				
Public Safety				
Supplies and Materials	1,000	1,000	0	1,000
Capital Outlay and Equipment	1,000	1,000	0	1,000
<i>Total Expenditures</i>	2,000	2,000	0	2,000
<i>Excess of Revenues Over (Under) Expenditures</i>	500	500	2,600	2,100
Fund Balances (Deficit) at Beginning of Year	529	529	529	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,029</u>	<u>\$1,029</u>	<u>\$3,129</u>	<u>\$2,100</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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$250	\$250	\$458	\$208
<i>Total Revenues</i>	250	250	458	208
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	250	250	458	208
Fund Balances (Deficit) at Beginning of Year	455	455	455	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$705	\$705	\$913	\$208

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, 2019

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

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, 2019*

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
DARE Grant Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$20,059	\$20,059	\$13,182	(\$6,877)
Other	5,000	5,000	3,944	(1,056)
<i>Total Revenues</i>	25,059	25,059	17,126	(7,933)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	20,059	20,059	13,810	6,249
Other	10,000	12,000	10,733	1,267
<i>Total Expenditures</i>	30,059	32,059	24,543	7,516
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	(7,000)	(7,417)	(417)
Other Financing Sources (Uses):				
Transfers In	7,500	7,500	7,500	0
<i>Total Other Financing Sources (Uses)</i>	7,500	7,500	7,500	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	2,500	500	83	(417)
Fund Balances (Deficit) at Beginning of Year	202	202	202	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,702</u>	<u>\$702</u>	<u>\$285</u>	<u>(\$417)</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, 2019

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
OCJS - DVDA Sheriff Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$69,015	\$69,015	\$76,326	\$7,311
<i>Total Revenues</i>	69,015	69,015	76,326	7,311
Expenditures				
<i>Current:</i>				
Public Safety				
Other	69,015	95,987	91,201	4,786
<i>Total Expenditures</i>	69,015	95,987	91,201	4,786
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(26,972)	(14,875)	12,097
Other Financing Sources (Uses):				
Transfers In	17,254	17,254	17,254	0
<i>Total Other Financing Sources (Uses)</i>	17,254	17,254	17,254	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	17,254	(9,718)	2,379	12,097
Fund Balances (Deficit) at Beginning of Year	9,718	9,718	9,718	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$26,972	\$0	\$12,097	\$12,097

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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$50	\$50	\$0	(\$50)
<i>Total Revenues</i>	50	50	0	(50)
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	50	50	0	(50)
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	\$150	\$150	\$100	(\$50)

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$21,000	\$21,000	\$17,356	(\$3,644)
<i>Total Revenues</i>	21,000	21,000	17,356	(3,644)
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	18,000	18,000	13,941	4,059
Fringe Benefits	3,659	3,659	2,939	720
<i>Total Expenditures</i>	21,659	21,659	16,880	4,779
<i>Excess of Revenues Over (Under) Expenditures</i>	(659)	(659)	476	1,135
Fund Balances (Deficit) at Beginning of Year	9,210	9,210	9,210	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$8,551</u>	<u>\$8,551</u>	<u>\$9,686</u>	<u>\$1,135</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Overdose Prevention and Treatment Team (OPTT) Grant Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$945	\$945
<i>Total Revenues</i>	0	0	945	945
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	35,000	25,975	13,552	12,423
Fringe Benefits	7,121	7,121	2,813	4,308
Supplies and Materials	1,300	1,300	0	1,300
Other	3,700	18,725	15,525	3,200
<i>Total Expenditures</i>	47,121	53,121	31,890	21,231
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,121)	(53,121)	(30,945)	22,176
Fund Balances (Deficit) at Beginning of Year	53,640	53,640	53,640	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,519</u>	<u>\$519</u>	<u>\$22,695</u>	<u>\$22,176</u>

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,100	\$4,100	\$4,516	\$416
<i>Total Revenues</i>	4,100	4,100	4,516	416
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	5,000	5,000	0	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(900)	(900)	4,516	5,416
Fund Balances (Deficit) at Beginning of Year <i>(Restated)</i>	7,789	7,789	7,789	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$6,889	\$6,889	\$12,305	\$5,416

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$15,900	\$15,900	\$15,583	(\$317)
<i>Total Revenues</i>	15,900	15,900	15,583	(317)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	16,337	16,337	16,337	0
Fringe Benefits	2,648	2,648	2,642	6
<i>Total Expenditures</i>	18,985	18,985	18,979	6
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,085)	(3,085)	(3,396)	(311)
Other Financing Sources (Uses):				
Transfers In	1,276	1,276	5,326	4,050
<i>Total Other Financing Sources (Uses)</i>	1,276	1,276	5,326	4,050
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(1,809)	(1,809)	1,930	3,739
Fund Balances (Deficit) at Beginning of Year	1,809	1,809	1,809	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$3,739	\$3,739

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,000	\$4,000	\$0	(\$4,000)
<i>Total Revenues</i>	4,000	4,000	0	(4,000)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	5,000	5,000	0	5,000
<i>Total Expenditures</i>	5,000	5,000	0	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(1,000)	0	1,000
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	\$11,020	\$11,020	\$12,020	\$1,000

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,300	\$4,300	\$7,735	\$3,435
<i>Total Revenues</i>	4,300	4,300	7,735	3,435
Expenditures				
<i>Current:</i>				
General Government - Judicial Contractual Services	5,000	5,000	897	4,103
<i>Total Expenditures</i>	5,000	5,000	897	4,103
<i>Excess of Revenues Over (Under) Expenditures</i>	(700)	(700)	6,838	7,538
Fund Balances (Deficit) at Beginning of Year	30,100	30,100	30,100	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$29,400	\$29,400	\$36,938	\$7,538

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$38,000	\$38,000	\$38,000	\$0
Other	10,000	10,000	0	(10,000)
<i>Total Revenues</i>	48,000	48,000	38,000	(10,000)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	6,032	6,167	6,166	1
Fringe Benefits	1,080	1,101	1,100	1
Contractual Services	29,160	29,200	28,850	350
Supplies and Materials	823	2,066	1,732	334
Other	900	992	992	0
<i>Total Expenditures</i>	37,995	39,526	38,840	686
<i>Excess of Revenues Over (Under) Expenditures</i>	10,005	8,474	(840)	(9,314)
Other Financing Sources (Uses):				
Advances In	10,000	10,000	10,000	0
Advances Out	(10,000)	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	10,005	8,474	(840)	(9,314)
Fund Balances (Deficit) at Beginning of Year	1,502	1,502	1,502	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,507</u>	<u>\$9,976</u>	<u>\$662</u>	<u>(\$9,314)</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Veterans Court Special Project Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$250	\$250	\$3,110	\$2,860
<i>Total Revenues</i>	250	250	3,110	2,860
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	0	7,363	616	6,747
<i>Total Expenditures</i>	0	7,363	616	6,747
<i>Excess of Revenues Over (Under) Expenditures</i>	250	(7,113)	2,494	9,607
Fund Balances (Deficit) at Beginning of Year	7,113	7,113	7,113	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,363</u>	<u>\$0</u>	<u>\$9,607</u>	<u>\$9,607</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Technology #294 Grant Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$36,255	\$36,255	\$0	(\$36,255)
<i>Total Revenues</i>	36,255	36,255	0	(36,255)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	36,255	36,255	0	36,255
<i>Total Expenditures</i>	36,255	36,255	0	36,255
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	36,255	36,255	36,255	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$36,255</u>	<u>\$36,255</u>	<u>\$36,255</u>	<u>\$0</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Technology #295 Grant Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$9,171	\$9,171	\$0	(\$9,171)
<i>Total Revenues</i>	9,171	9,171	0	(9,171)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	9,171	9,171	0	9,171
<i>Total Expenditures</i>	9,171	9,171	0	9,171
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	9,171	9,171	9,171	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$9,171	\$9,171	\$9,171	\$0

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,500	\$4,500	\$5,380	\$880
<i>Total Revenues</i>	4,500	4,500	5,380	880
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	5,000	5,000	910	4,090
Fringe Benefits	139	139	52	87
Other	8,000	8,000	5,268	2,732
<i>Total Expenditures</i>	13,139	13,139	6,230	6,909
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,639)	(8,639)	(850)	7,789
Fund Balances (Deficit) at Beginning of Year	10,001	10,001	10,001	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,362	\$1,362	\$9,151	\$7,789

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$5,400	\$5,400	\$5,217	(\$183)
Licenses and Permits	6,000	6,000	5,474	(526)
<i>Total Revenues</i>	11,400	11,400	10,691	(709)
Expenditures				
<i>Current:</i>				
Health				
Other	15,883	15,883	11,139	4,744
<i>Total Expenditures</i>	15,883	15,883	11,139	4,744
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,483)	(4,483)	(448)	4,035
Other Financing Sources (Uses):				
Advances In	0	0	17	17
Advances Out	0	0	(17)	(17)
<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>	(4,483)	(4,483)	(448)	4,035
Fund Balances (Deficit) at Beginning of Year	4,773	4,773	4,773	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$290	\$290	\$4,325	\$4,035

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,000	\$10,000	\$14,542	\$4,542
<i>Total Revenues</i>	10,000	10,000	14,542	4,542
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	10,000	10,000	8,660	1,340
<i>Total Expenditures</i>	10,000	10,000	8,660	1,340
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	5,882	5,882
Fund Balances (Deficit) at Beginning of Year	11,215	11,215	11,215	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$11,215	\$11,215	\$17,097	\$5,882

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$5,000	\$5,000	\$4,810	(\$190)
<i>Total Revenues</i>	5,000	5,000	4,810	(190)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	9,000	9,000	8,640	360
<i>Total Expenditures</i>	9,000	9,000	8,640	360
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	(4,000)	(3,830)	170
Fund Balances (Deficit) at Beginning of Year	9,366	9,366	9,366	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$5,366	\$5,366	\$5,536	\$170

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,000	\$7,000	\$9,175	\$2,175
<i>Total Revenues</i>	7,000	7,000	9,175	2,175
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	39,000	39,000	0	39,000
<i>Total Expenditures</i>	39,000	39,000	0	39,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,000)	(32,000)	9,175	41,175
Fund Balances (Deficit) at Beginning of Year	72,861	72,861	72,861	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$40,861	\$40,861	\$82,036	\$41,175

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$100	\$100	\$0	(\$100)
<i>Total Revenues</i>	100	100	0	(100)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	2,000	2,000	0	2,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,900)	(1,900)	0	1,900
Fund Balances (Deficit) at Beginning of Year	3,295	3,295	3,295	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,395	\$1,395	\$3,295	\$1,900

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, 2019*

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$100	\$100	\$167	\$67
<i>Total Revenues</i>	100	100	167	67
Expenditures				
<i>Current:</i>				
Public Safety				
Other	3,000	3,000	0	3,000
<i>Total Expenditures</i>	3,000	3,000	0	3,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,900)	(2,900)	167	3,067
Fund Balances (Deficit) at Beginning of Year	4,444	4,444	4,444	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,544	\$1,544	\$4,611	\$3,067

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$42,000	\$42,000	\$36,747	(\$5,253)
<i>Total Revenues</i>	42,000	42,000	36,747	(5,253)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	30,000	30,000	21,500	8,500
Fringe Benefits	734	734	541	193
Other	50,000	50,000	22,262	27,738
<i>Total Expenditures</i>	80,734	80,734	44,303	36,431
<i>Excess of Revenues Over (Under) Expenditures</i>	(38,734)	(38,734)	(7,556)	31,178
Fund Balances (Deficit) at Beginning of Year	48,796	48,796	48,796	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$10,062	\$10,062	\$41,240	\$31,178

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,000	\$12,000	\$11,513	(\$487)
<i>Total Revenues</i>	12,000	12,000	11,513	(487)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	4,000	4,000	1,018	2,982
Other	56,000	56,000	0	56,000
<i>Total Expenditures</i>	60,000	60,000	1,018	58,982
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,000)	(48,000)	10,495	58,495
Fund Balances (Deficit) at Beginning of Year	137,219	137,219	137,219	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$89,219</u>	<u>\$89,219</u>	<u>\$147,714</u>	<u>\$58,495</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Youth Services Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$105,285	\$268,943	\$267,692	(\$1,251)
<i>Total Revenues</i>	105,285	268,943	267,692	(1,251)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	80,000	80,000	78,678	1,322
Fringe Benefits	39,730	39,730	35,654	4,076
Capital Outlay and Equipment	0	163,658	115,243	48,415
Other	5,000	5,000	1,643	3,357
Total General Government - Human Services	124,730	288,388	231,218	57,170
<i>Total Expenditures</i>	124,730	288,388	231,218	57,170
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,445)	(19,445)	36,474	55,919
Fund Balances (Deficit) at Beginning of Year	79,998	79,998	79,998	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$60,553	\$60,553	\$116,472	\$55,919

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$217,512	\$217,512	\$234,639	\$17,127
<i>Total Revenues</i>	217,512	217,512	234,639	17,127
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	133,900	133,900	133,900	0
Fringe Benefits	62,837	62,837	61,212	1,625
Other	18,796	18,796	4,473	14,323
<i>Total Expenditures</i>	215,533	215,533	199,585	15,948
<i>Excess of Revenues Over (Under) Expenditures</i>	1,979	1,979	35,054	33,075
Fund Balances (Deficit) at Beginning of Year	4,786	4,786	4,786	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$6,765	\$6,765	\$39,840	\$33,075

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$35,000	\$35,000	\$36,667	\$1,667
<i>Total Revenues</i>	35,000	35,000	36,667	1,667
Expenditures				
<i>Current:</i>				
General Government - Judicial Capital Outlay and Equipment	30,000	30,000	29,448	552
<i>Total Expenditures</i>	30,000	30,000	29,448	552
<i>Excess of Revenues Over (Under) Expenditures</i>	5,000	5,000	7,219	2,219
Fund Balances (Deficit) at Beginning of Year, As Restated	44,921	44,921	44,921	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$49,921</u>	<u>\$49,921</u>	<u>\$52,140</u>	<u>\$2,219</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Law Library Resources Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$100	\$100	\$110	\$10
Fines and Forfeitures	57,950	57,950	58,576	626
Other	0	132	132	0
<i>Total Revenues</i>	58,050	58,182	58,818	636
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Salary and Wages	16,871	16,871	16,810	61
Fringe Benefits	2,788	2,788	2,592	196
Contractual Services	1,100	1,100	783	317
Capital Outlay and Equipment	1,000	1,000	0	1,000
Other	42,300	45,632	38,977	6,655
<i>Total Expenditures</i>	64,059	67,391	59,162	8,229
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,009)	(9,209)	(344)	8,865
Other Financing Sources (Uses):				
Transfers In	9,200	9,200	9,200	0
<i>Total Other Financing Sources (Uses)</i>	9,200	9,200	9,200	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	3,191	(9)	8,856	8,865
Fund Balances (Deficit) at Beginning of Year	6,089	6,089	6,089	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$9,280</u>	<u>\$6,080</u>	<u>\$14,945</u>	<u>\$8,865</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Beacon Reserve Balance Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>0</u>	<u>1,686,338</u>	<u>1,686,338</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>1,686,338</u>	<u>1,686,338</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	1,686,338	1,686,338
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>\$1,686,338</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Wendy's Wonderful Kids Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$70,000	\$70,000	\$53,750	(\$16,250)
Other	4,000	4,000	0	(4,000)
<i>Total Revenues</i>	74,000	74,000	53,750	(20,250)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	40,750	40,750	31,973	8,777
Fringe Benefits	14,971	14,971	11,961	3,010
Supplies and Materials	2,000	2,000	240	1,760
Other	16,250	16,750	12,669	4,081
<i>Total Expenditures</i>	73,971	74,471	56,843	17,628
<i>Excess of Revenues Over (Under) Expenditures</i>	29	(471)	(3,093)	(2,622)
Fund Balances (Deficit) at Beginning of Year	25,436	25,436	25,436	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$25,465</u>	<u>\$24,965</u>	<u>\$22,343</u>	<u>(\$2,622)</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,259,981	\$2,371,981	\$701,741	(\$1,670,240)
<i>Total Revenues</i>	1,259,981	2,371,981	701,741	(1,670,240)
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	938,981	2,246,970	636,977	1,609,993
Other	126,000	126,000	55,200	70,800
<i>Total Expenditures</i>	1,064,981	2,372,970	692,177	1,680,793
<i>Excess of Revenues Over (Under) Expenditures</i>	195,000	(989)	9,564	10,553
Fund Balances (Deficit) at Beginning of Year	28,840	28,840	28,840	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$223,840</u>	<u>\$27,851</u>	<u>\$38,404</u>	<u>\$10,553</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
FEMA Grant Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$1,164,543	\$1,164,543	\$0
<i>Total Revenues</i>	0	1,164,543	1,164,543	0
Expenditures				
<i>Current:</i>				
Public Works				
Other	0	1,164,543	1,113,795	50,748
Total Public Works	0	1,164,543	1,113,795	50,748
<i>Total Expenditures</i>	0	1,164,543	1,113,795	50,748
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	50,748	50,748
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$50,748</u>	<u>\$50,748</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
The Plains High School Bike Path Connector Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	26,498	26,498	26,498	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$26,498</u></u>	<u><u>\$26,498</u></u>	<u><u>\$26,498</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Agency Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$51,679	\$51,679	\$65,805	\$14,126
Other	0	234	832	598
<i>Total Revenues</i>	51,679	51,913	66,637	14,724
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	54,208	55,553	50,270	5,283
Fringe Benefits	31,283	29,937	24,157	5,780
Contractual Services	1,300	1,300	18	1,282
Supplies and Materials	10,000	5,000	1,206	3,794
Capital Outlay and Equipment	5,187	5,187	4,042	1,145
Other	19,500	24,734	22,022	2,712
<i>Total Expenditures</i>	121,478	121,711	101,715	19,996
<i>Excess of Revenues Over (Under) Expenditures</i>	(69,799)	(69,798)	(35,078)	34,720
Other Financing Sources (Uses):				
Transfers In	60,008	60,008	45,000	(15,008)
<i>Total Other Financing Sources (Uses)</i>	60,008	60,008	45,000	(15,008)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(9,791)	(9,790)	9,922	19,712
Fund Balances (Deficit) at Beginning of Year	9,884	9,884	9,884	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$93</u>	<u>\$94</u>	<u>\$19,806</u>	<u>\$19,712</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Local Emergency Planning Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$14,295	\$14,295	\$23,969	\$9,674
<i>Total Revenues</i>	14,295	14,295	23,969	9,674
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	5,000	8,000	7,600	400
Supplies and Materials	200	200	0	200
Other	11,800	11,800	3,853	7,947
<i>Total Expenditures</i>	17,000	20,000	11,453	8,547
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,705)	(5,705)	12,516	18,221
Fund Balances (Deficit) at Beginning of Year	5,871	5,871	5,871	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,166	\$166	\$18,387	\$18,221

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,548,968	\$1,833,968	\$1,673,821	(\$160,147)
Charges for Services	140,000	140,000	191,714	51,714
<i>Total Revenues</i>	1,688,968	1,973,968	1,865,535	(108,433)
Expenditures				
<i>Current:</i>				
Human Services				
Salary and Wages	715,000	715,000	662,116	52,884
Fringe Benefits	497,254	497,254	479,494	17,760
Contractual Services	608,714	999,014	899,784	99,230
Other	42,000	45,575	42,804	2,771
<i>Total Expenditures</i>	1,862,968	2,256,843	2,084,198	172,645
<i>Excess of Revenues Over (Under) Expenditures</i>	(174,000)	(282,875)	(218,663)	64,212
Other Financing Sources (Uses):				
Transfers In	174,000	229,000	229,000	0
<i>Total Other Financing Sources (Uses)</i>	174,000	229,000	229,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(53,875)	10,337	64,212
Fund Balances (Deficit) at Beginning of Year	53,875	53,875	53,875	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$53,875</u>	<u>\$0</u>	<u>\$64,212</u>	<u>\$64,212</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
WIA Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$380,000	\$380,000	\$563,929	\$183,929
<i>Total Revenues</i>	380,000	380,000	563,929	183,929
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	380,000	645,000	531,418	113,582
<i>Total Expenditures</i>	380,000	645,000	531,418	113,582
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(265,000)	32,511	297,511
Fund Balances (Deficit) at Beginning of Year	432,187	432,187	432,187	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$432,187	\$167,187	\$464,698	\$297,511

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$300,000	\$300,000	\$346,789	\$46,789
<i>Total Revenues</i>	300,000	300,000	346,789	46,789
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	300,000	359,025	325,012	34,013
<i>Total Expenditures</i>	300,000	359,025	325,012	34,013
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(59,025)	21,777	80,802
Fund Balances (Deficit) at Beginning of Year	59,025	59,025	59,025	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$59,025</u>	<u>\$0</u>	<u>\$80,802</u>	<u>\$80,802</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
911 Emergency Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Sales Taxes	\$1,597,660	\$1,597,660	\$1,637,561	\$39,901
Intergovernmental	311,067	311,067	519,843	208,776
Other	369,716	369,716	269,220	(100,496)
<i>Total Revenues</i>	2,278,443	2,278,443	2,426,624	148,181
Expenditures				
<i>Current:</i>				
Public Safety				
Salary and Wages	900,852	930,852	928,032	2,820
Fringe Benefits	397,638	407,138	390,945	16,193
Contractual Services	592,127	587,308	330,976	256,332
Supplies and Materials	13,000	13,149	9,847	3,302
Capital Outlay and Equipment	42,684	406,993	279,229	127,764
Other	143,287	144,629	84,162	60,467
<i>Total Expenditures</i>	2,089,588	2,490,069	2,023,191	466,878
<i>Excess of Revenues Over (Under) Expenditures</i>	188,855	(211,626)	403,433	615,059
Fund Balances (Deficit) at Beginning of Year*	767,362	767,362	767,362	0
Prior Year Encumbrances Appropriated	63,347	63,347	63,347	0
Fund Balances (Deficit) at End of Year	\$1,019,564	\$619,083	\$1,234,142	\$615,059

*Amounts were reclassified from the Safety Capital Grant Fund.

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$107,533	\$107,533
<i>Total Revenues</i>	0	0	107,533	107,533
Expenditures				
<i>Current:</i>				
Public Safety				
Other	0	519,843	519,843	0
<i>Total Expenditures</i>	0	519,843	519,843	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(519,843)	(412,310)	107,533
Fund Balances (Deficit) at Beginning of Year	546,302	546,302	546,302	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$546,302</u>	<u>\$26,459</u>	<u>\$133,992</u>	<u>\$107,533</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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$109,584	\$109,584	\$121,955	\$12,371
Intergovernmental	10,630	10,630	10,786	156
<i>Total Revenues</i>	120,214	120,214	132,741	12,527
Expenditures				
<i>Current:</i>				
Health				
Contractual Services	1,155,250	1,155,250	84,004	1,071,246
Capital Outlay	184	184	184	0
Other	53,000	53,000	46,737	6,263
<i>Total Expenditures</i>	1,208,434	1,208,434	130,925	1,077,509
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,088,220)	(1,088,220)	1,816	1,090,036
Fund Balances (Deficit) at Beginning of Year	1,257,617	1,257,617	1,257,617	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$169,397</u>	<u>\$169,397</u>	<u>\$1,259,433</u>	<u>\$1,090,036</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Relief and Cleanup Grant Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	3,000	6,000	2,850	3,150
Other	3,000	5,100	4,297	803
<i>Total Expenditures</i>	<u>6,000</u>	<u>11,100</u>	<u>7,147</u>	<u>3,953</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,000)	(11,100)	(7,147)	3,953
Fund Balances (Deficit) at Beginning of Year	19,980	19,980	19,980	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>\$13,980</u>	<u>\$8,880</u>	<u>\$12,833</u>	<u>\$3,953</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Psychological Evaluation Grant Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$0	\$0	\$2,294	\$2,294
<i>Total Revenues</i>	0	0	2,294	2,294
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	2,294	2,294
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$2,294</u>	<u>\$2,294</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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$24,000	\$24,000	\$24,120	\$120
<i>Total Revenues</i>	24,000	24,000	24,120	120
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	0	50,000	5,522	44,478
<i>Total Expenditures</i>	0	50,000	5,522	44,478
<i>Excess of Revenues Over (Under) Expenditures</i>	24,000	(26,000)	18,598	44,598
Fund Balances (Deficit) at Beginning of Year	246,244	246,244	246,244	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$270,244	\$220,244	\$264,842	\$44,598

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$350,000	\$350,000	\$357,176	\$7,176
Interest	250	250	204	(46)
Other	50	50	0	(50)
<i>Total Revenues</i>	350,300	350,300	357,380	7,080
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Salary and Wages	207,938	231,238	219,430	11,808
Fringe Benefits	112,233	132,983	128,453	4,530
Contractual Services	61,000	50,500	46,069	4,431
Supplies and Materials	23,920	23,920	18,110	5,810
Capital Outlay and Equipment	687	687	687	0
Other	23,000	23,000	9,409	13,591
<i>Total Expenditures</i>	428,778	462,328	422,158	40,170
<i>Excess of Revenues Over (Under) Expenditures</i>	(78,478)	(112,028)	(64,778)	47,250
Fund Balances (Deficit) at Beginning of Year	476,942	476,942	476,942	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$398,464	\$364,914	\$412,164	\$47,250

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$47,530	\$47,530
<i>Total Revenues</i>	0	0	47,530	47,530
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Other	10,000	15,000	10,108	4,892
<i>Total Expenditures</i>	10,000	15,000	10,108	4,892
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	(15,000)	37,422	52,422
Fund Balances (Deficit) at Beginning of Year	122,510	122,510	122,510	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$112,510</u>	<u>\$107,510</u>	<u>\$159,932</u>	<u>\$52,422</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, 2019*

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
691 Landfill Loan Retirement Fund
For the Year Ended December 31, 2019*

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Beacon Bond Retirement Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$71	\$71
<i>Total Revenues</i>	0	0	71	71
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	71	71
Fund Balances (Deficit) at Beginning of Year	2,642	2,642	2,642	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$2,642	\$2,642	\$2,713	\$71

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Service:</i>				
Other	822	822	771	51
Principial Retirement	51,000	51,000	51,000	0
Interest & Fiscal Charges	16,904	16,904	16,287	617
<i>Total Expenditures</i>	<u>68,726</u>	<u>68,726</u>	<u>68,058</u>	<u>668</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,726)	(68,726)	(68,058)	668
Other Financing Sources (Uses):				
Transfers In	<u>68,726</u>	<u>68,726</u>	<u>68,726</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>68,726</u>	<u>68,726</u>	<u>68,726</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	668	668
Fund Balances (Deficit) at Beginning of Year	149	149	149	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>\$149</u></u>	<u><u>\$149</u></u>	<u><u>\$817</u></u>	<u><u>\$668</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
EMA Truck Bond Retirement Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	140	140	140	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<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)
Equipment Loan Retirement Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Services</i>				
Princippal Retirement	4,307	4,309	4,309	0
Interest & Fiscal Charges	52	53	53	0
<i>Total Expenditures</i>	4,359	4,362	4,362	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,359)	(4,362)	(4,362)	0
Other Financing Sources (Uses):				
Transfers In	4,359	4,362	3	(4,359)
<i>Total Other Financing Sources (Uses)</i>	4,359	4,362	3	(4,359)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	(4,359)	(4,359)
Fund Balances (Deficit) at Beginning of Year	4,359	4,359	4,359	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,359	\$4,359	\$0	(\$4,359)

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Services</i>				
Princippal Retirement	35,315	35,313	35,313	0
Interest & Fiscal Charges	5,232	5,234	5,234	0
<i>Total Expenditures</i>	<u>40,547</u>	<u>40,547</u>	<u>40,547</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,547)	(40,547)	(40,547)	0
Other Financing Sources (Uses):				
Transfers In	<u>40,547</u>	<u>40,547</u>	<u>40,547</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>40,547</u>	<u>40,547</u>	<u>40,547</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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$8	\$8
<i>Total Revenues</i>	0	0	8	8
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	8	8
Fund Balances (Deficit) at Beginning of Year	204	204	204	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$204	\$204	\$212	\$8

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$196	\$196
<i>Total Revenues</i>	0	0	196	196
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	196	196
Fund Balances (Deficit) at Beginning of Year	401	401	401	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$401	\$401	\$597	\$196

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, 2019*

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog Shelter Construction Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	492	492	492	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$492	\$492	\$492	\$0

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$140,624	\$140,624	\$140,624	\$0
<i>Total Revenues</i>	140,624	140,624	140,624	0
Expenditures				
Capital Outlay	140,624	140,624	140,624	0
<i>Total Expenditures</i>	140,624	140,624	140,624	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Other Financing Sources (Uses):				
Advances In	0	9,406	9,406	0
Advances Out	0	(9,406)	(9,406)	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>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,701	3,701	3,701	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,701</u>	<u>\$3,701</u>	<u>\$3,701</u>	<u>\$0</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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final Budget		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Capital Outlay				
Capital Outlay and Equipment	0	221,818	215,347	6,471
<i>Total Expenditures</i>	0	221,818	215,347	6,471
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(221,818)	(215,347)	6,471
Other Financing Sources (Uses):				
Transfers In	0	10,000	10,000	0
<i>Total Other Financing Sources (Uses)</i>	0	10,000	10,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(211,818)	(205,347)	6,471
Fund Balances (Deficit) at Beginning of Year	968,496	968,496	968,496	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$968,496</u>	<u>\$756,678</u>	<u>\$763,149</u>	<u>\$6,471</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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$15,000	\$15,000
<i>Total Revenues</i>	0	0	15,000	15,000
Expenditures				
<i>Debt Services</i>				
Principial Retirement	128,554	128,554	0	128,554
Interest & Fiscal Charges	14,740	14,740	14,740	0
<i>Total Expenditures</i>	143,294	143,294	14,740	128,554
<i>Excess of Revenues Over (Under) Expenditures</i>	(143,294)	(143,294)	260	143,554
Other Financing Sources (Uses):				
Transfers In	143,294	143,294	14,740	(128,554)
<i>Total Other Financing Sources (Uses)</i>	143,294	143,294	14,740	(128,554)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	15,000	15,000
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$15,000	\$15,000

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>0</u>	<u>25,000</u>	<u>20,039</u>	<u>4,961</u>
<i>Total Expenditures</i>	<u>0</u>	<u>25,000</u>	<u>20,039</u>	<u>4,961</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(25,000)	(20,039)	4,961
Fund Balances (Deficit) at Beginning of Year	77,458	77,458	77,458	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>\$77,458</u></u>	<u><u>\$52,458</u></u>	<u><u>\$57,419</u></u>	<u><u>\$4,961</u></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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$224,780	\$224,780	\$0	(\$224,780)
Other	74,927	74,927	0	(74,927)
<i>Total Revenues</i>	<u>299,707</u>	<u>299,707</u>	0	(299,707)
Expenditures				
Contractual Services	299,707	299,707	6,000	293,707
<i>Total Expenditures</i>	<u>299,707</u>	<u>299,707</u>	<u>6,000</u>	<u>293,707</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(6,000)	(6,000)
Other Financing Sources (Uses):				
Advances In	224,780	224,780	0	(224,780)
Advances Out	(224,780)	(224,780)	0	224,780
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	(6,000)	(6,000)
Fund Balances (Deficit) at Beginning of Year	6,313	6,313	6,313	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$6,313</u></u>	<u><u>\$6,313</u></u>	<u><u>\$313</u></u>	<u><u>(\$6,000)</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
ABRT Frost Rd. ODNR Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	0	21,920	16,920	5,000
<i>Total Expenditures</i>	0	21,920	16,920	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(21,920)	(16,920)	5,000
Fund Balances (Deficit) at Beginning of Year	50,312	50,312	50,312	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$50,312</u>	<u>\$28,392</u>	<u>\$33,392</u>	<u>\$5,000</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Capital Improvement Projects Fund
For the Year Ended December 31, 2019*

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Chauncey Bike Route Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,503,520	\$1,503,520	\$0	(\$1,503,520)
Other	75,000	75,000	0	(75,000)
<i>Total Revenues</i>	1,578,520	1,578,520	0	(1,578,520)
Expenditures				
Capital Outlay	1,578,520	1,578,520	0	1,578,520
<i>Total Expenditures</i>	1,578,520	1,578,520	0	1,578,520
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

Plains Water Revenue

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

Buchtel Water Revenue

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

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.

Workers' Compensation

To account for funds held to pay current workers' compensation claims for the various County departments.

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, 2019

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Assets:					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$326,793	\$118,992	\$62	\$180	\$446,027
Cash and Cash Equivalents in Segregated Accounts	71,525	17,983	0	0	89,508
<i>Receivables:</i>					
Accounts	81,017	23,350	0	0	104,367
Interfund	26	0	0	0	26
Materials and Supplies Inventory	17,778	0	0	0	17,778
Prepaid Items	5,866	0	0	0	5,866
<i>Total Current Assets</i>	<u>503,005</u>	<u>160,325</u>	<u>62</u>	<u>180</u>	<u>663,572</u>
<i>Noncurrent Assets:</i>					
Nondepreciable Capital Assets	22,241	0	0	0	22,241
Depreciable Capital Assets, Net	314,579	27,250	0	0	341,829
<i>Total Noncurrent Assets</i>	<u>336,820</u>	<u>27,250</u>	<u>0</u>	<u>0</u>	<u>364,070</u>
<i>Total Assets</i>	<u>839,825</u>	<u>187,575</u>	<u>62</u>	<u>180</u>	<u>1,027,642</u>
Deferred Outflows of Resources	<u>71,955</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,955</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	\$1,836	\$0	\$0	\$0	\$1,836
Accrued Wages and Benefits	2,446	1,518	0	0	3,964
Compensated Absences Payable	3,868	0	0	0	3,868
Interfund Payable	517	0	0	0	517
Intergovernmental Payable	45,474	9,069	0	0	54,543
OWDA Loans Payable	0	1,388	0	0	1,388
FMHA Loans Payable	4,000	0	0	0	4,000
<i>Total Current Liabilities</i>	<u>58,141</u>	<u>11,975</u>	<u>0</u>	<u>0</u>	<u>70,116</u>
<i>Long-Term Liabilities</i>					
Net Pension Liability	222,257	0	0	0	222,257
Net OPEB Liability	103,213	0	0	0	103,213
Compensated Absences Payable	8,064	0	0	0	8,064
OWDA Loans Payable	0	37,804	0	0	37,804
<i>Total Long-Term Liabilities</i>	<u>333,534</u>	<u>37,804</u>	<u>0</u>	<u>0</u>	<u>371,338</u>
<i>Total Liabilities</i>	<u>391,675</u>	<u>49,779</u>	<u>0</u>	<u>0</u>	<u>441,454</u>
Deferred Inflows of Resources	<u>3,198</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,198</u>
Net Position					
Net Investment in Capital Assets	332,820	(11,942)	0	0	320,878
Unrestricted	184,087	149,738	62	180	334,067
<i>Total Net Position</i>	<u>\$516,907</u>	<u>\$137,796</u>	<u>\$62</u>	<u>\$180</u>	<u>\$654,945</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Total Nonmajor Enterprise Funds
Operating Revenues					
Charges for Services	\$778,280	\$194,475	\$0	\$0	\$972,755
Special Assessments	0	1,679	0	0	1,679
Other Revenues	16,651	1,787	0	0	18,438
<i>Total Operating Revenues</i>	<u>794,931</u>	<u>197,941</u>	<u>0</u>	<u>0</u>	<u>992,872</u>
Operating Expenses					
Personal Services	72,073	0	0	0	72,073
Fringe Benefits	137,712	24,092	0	0	161,804
Contractual Services	567,725	116,136	0	0	683,861
Material and Supplies	40,829	11,261	0	0	52,090
Other Expenses	9,188	7,313	0	0	16,501
Depreciation	36,076	5,246	0	0	41,322
<i>Total Operating Expenses</i>	<u>863,603</u>	<u>164,048</u>	<u>0</u>	<u>0</u>	<u>1,027,651</u>
<i>Operating Income (Loss)</i>	<u>(68,672)</u>	<u>33,893</u>	<u>0</u>	<u>0</u>	<u>(34,779)</u>
Non-Operating Revenues (Expenses)					
Interest and Fiscal Charges	(261)	(825)	0	0	(1,086)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(261)</u>	<u>(825)</u>	<u>0</u>	<u>0</u>	<u>(1,086)</u>
<i>Net Change in Net Position</i>	(68,933)	33,068	0	0	(35,865)
<i>Net Position at Beginning of Year</i>	<u>585,840</u>	<u>104,728</u>	<u>62</u>	<u>180</u>	<u>690,810</u>
<i>Net Position at End of Year</i>	<u>\$516,907</u>	<u>\$137,796</u>	<u>\$62</u>	<u>\$180</u>	<u>\$654,945</u>

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ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019

	Plains Water Revenue	Buchtel Water Revenue	Athens County Solid Waste	Sheriff Academy Training	Totals
Cash Flows from Operating Activities:					
Cash Received from Customers	\$772,122	\$192,640	\$0	\$0	\$ 964,762
Cash Received from Other Revenues	16,178	1,612	-	-	17,790
Cash Payments for Employees	(107,850)	(22,362)	-	-	(130,212)
Cash Payments for Contractual Services	(511,571)	(121,599)	-	-	(633,170)
Cash Payments for Supplies & Materials	(29,794)	(8,172)	-	-	(37,966)
Cash Payments for Other Expenses	(9,188)	(7,313)	-	-	(16,501)
<i>Net Cash from Operating Activities</i>	129,897	34,806	-	-	164,703
Cash Flows from Capital and Related Financing Activities:					
Interest Paid on Bonds, Loans & Notes	(390)	(825)	-	-	(1,215)
Principal Retirement of Bonds, Loans & Notes	(3,800)	(2,734)	-	-	(6,534)
Cash Paid for Capital Assets	(11,094)	-	-	-	(11,094)
<i>Net Cash from Capital and Related Financing Activities</i>	(15,284)	(3,559)	-	-	(18,843)
Cash Flows from Investing Activities:					
Interest Received on Investments	-	-	-	-	-
<i>Net Cash from Investing Activities</i>	-	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	114,613	31,247	-	-	145,860
Cash and Cash Equivalents at Beginning of Year	283,705	105,728	62	180	389,675
Cash and Cash Equivalents at End of Year	<u>\$ 398,318</u>	<u>\$ 136,975</u>	<u>\$ 62</u>	<u>\$ 180</u>	<u>\$ 535,535</u>
Reconciliation of Operating Income to Net Cash from Operating Activities:					
Operating Income (Loss)	(\$68,672)	\$33,893	\$0	\$0	\$ (34,779)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	36,076	5,246	-	-	41,322
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Accounts Receivable	(6,605)	(3,689)	-	-	(10,294)
(Increase) Decrease in Interfund Receivable	(25)	-	-	-	(25)
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-
(Increase) Decrease in Deferred Outflow	(36,132)	-	-	-	(36,132)
(Increase) Decrease in Material & Supply Inventory	68,610	3,089	-	-	71,699
(Increase) Decrease in Prepaid Items	(287)	-	-	-	(287)
Increase (Decrease) in Accounts Payable	(9,580)	-	-	-	(9,580)
Increase (Decrease) in Contracts Payable	-	-	-	-	-
Increase (Decrease) in Accrued Wages & Benefits	205	1,518	-	-	1,723
Increase (Decrease) in Compensated Absences	655	-	-	-	655
Increase (Decrease) in Interfund Payable	327	(294)	-	-	33
Increase (Decrease) in Intergovernmental Payable	7,272	(4,957)	-	-	2,315
Increase (Decrease) in Net Pension Liability	162,427	-	-	-	162,427
Increase (Decrease) in Deferred Inflow	(24,374)	-	-	-	(24,374)
<i>Net Cash from Operating Activities</i>	<u>\$ 129,897</u>	<u>\$ 34,806</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,703</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Plains Sewer Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$30,000	\$30,000	\$34,576	\$4,576
Charges for Services	418,000	418,000	447,914	29,914
Other	0	0	4,205	4,205
<i>Total Revenues</i>	448,000	448,000	486,695	38,695
Expenses				
Salary and Wages	77,500	77,500	69,877	7,623
Fringe Benefits	37,227	37,227	33,494	3,733
Contractual Services	160,000	155,264	123,557	31,707
Supplies and Materials	16,000	19,000	15,427	3,573
Capital Outlay	681,029	1,128,029	959,705	168,324
Other	16,000	20,736	20,322	414
<i>Debt Service:</i>				
Principal Retirement	210,125	210,122	210,122	0
Interest and Fiscal Charges	13,793	13,795	13,795	0
<i>Total Expenses</i>	1,211,674	1,661,673	1,446,299	215,374
<i>Excess of Revenues Over (Under) Expenditures</i>	(763,674)	(1,213,673)	(959,604)	254,069
Other Financing Sources (Uses):				
Proceeds of Notes	0	250,000	250,000	0
Proceeds of Loans	600,000	800,000	674,900	(125,100)
<i>Total Other Financing Sources (Uses)</i>	600,000	1,050,000	924,900	(125,100)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(163,674)	(163,673)	(34,704)	128,969
Fund Balances (Deficit) at Beginning of Year	418,659	418,659	418,659	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$254,985</u>	<u>\$254,986</u>	<u>\$383,955</u>	<u>\$128,969</u>

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Buchtel Sewer Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$193,900	\$193,900	\$197,569	\$3,669
Other	0	0	833	833
<i>Total Revenues</i>	193,900	193,900	198,402	4,502
Expenses				
Salary and Wages	64,200	64,200	60,589	3,611
Fringe Benefits	10,407	10,407	9,747	660
Contractual Services	87,000	99,300	97,139	2,161
Supplies and Materials	4,000	4,000	2,875	1,125
Capital Outlay	407	407	407	0
Other	6,000	5,500	3,108	2,392
<i>Debt Service:</i>				
Principal Retirement	14,100	14,100	14,100	0
Interest and Fiscal Charges	26,456	26,456	26,456	0
<i>Total Expenses</i>	212,570	224,370	214,421	9,949
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,670)	(30,470)	(16,019)	14,451
Fund Balances (Deficit) at Beginning of Year	74,239	74,239	74,239	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$55,569	\$43,769	\$58,220	\$14,451

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Plains Water Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$695,500	\$695,500	\$760,420	\$64,920
Other	0	0	16,178	16,178
<i>Total Revenues</i>	695,500	695,500	776,598	81,098
Expenses				
Salary and Wages	92,700	92,700	85,591	7,109
Fringe Benefits	23,896	23,896	22,259	1,637
Contractual Services	502,500	502,500	499,728	2,772
Supplies and Materials	52,000	52,000	29,794	22,206
Capital Outlay	46,212	46,212	22,937	23,275
Other	21,500	21,500	9,188	12,312
<i>Debt Service:</i>				
Principal Retirement	3,800	3,800	3,800	0
Interest and Fiscal Charges	390	390	390	0
<i>Total Expenses</i>	742,998	742,998	673,687	69,311
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,498)	(47,498)	102,911	150,409
Fund Balances (Deficit) at Beginning of Year	223,882	223,882	223,882	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$176,384	\$176,384	\$326,793	\$150,409

Athens County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Buchtel Water Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$0	\$1,679	\$1,679
Charges for Services	171,000	171,000	187,544	16,544
Other	0	0	1,612	1,612
<i>Total Revenues</i>	171,000	171,000	190,835	19,835
Expenses				
Fringe Benefits	24,500	24,500	22,362	2,138
Contractual Services	125,000	126,000	121,378	4,622
Supplies and Materials	15,000	15,000	8,172	6,828
Capital Outlay	221	221	221	0
Other	11,600	10,600	7,313	3,287
<i>Debt Service:</i>				
Principal Retirement	2,734	2,734	2,734	0
Interest and Fiscal Charges	825	825	825	0
<i>Total Expenses</i>	179,880	179,880	163,005	16,875
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,880)	(8,880)	27,830	36,710
Fund Balances (Deficit) at Beginning of Year	91,162	91,162	91,162	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$82,282</u>	<u>\$82,282</u>	<u>\$118,992</u>	<u>\$36,710</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Athens County Solid Waste Fund
For the Year Ended December 31, 2019

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Academy Training Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	180	180	180	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
Combining Balance Sheet
Nonmajor Internal Service Funds
December 31, 2019

	Employee Benefits Trust	Dental Self Insurance	Workers' Compensation	JFS Self Insurance	Total Nonmajor Internal Service Funds
Assets:					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$258,438	\$46,221	\$674,452	\$15,393	\$994,504
Prepaid Items	0	0	260,163	0	260,163
<i>Total Assets</i>	<u>258,438</u>	<u>46,221</u>	<u>934,615</u>	<u>15,393</u>	<u>1,254,667</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	\$0	\$15,719	\$9,885	\$0	\$25,604
Intergovernmental Payable	0	0	48,274	0	48,274
<i>Total Current Liabilities</i>	<u>0</u>	<u>15,719</u>	<u>58,159</u>	<u>0</u>	<u>73,878</u>
<i>Total Liabilities</i>	<u>0</u>	<u>15,719</u>	<u>58,159</u>	<u>0</u>	<u>73,878</u>
Net Position					
Unrestricted	258,438	30,502	876,456	15,393	1,180,789
<i>Total Net Position</i>	<u>\$258,438</u>	<u>\$30,502</u>	<u>\$876,456</u>	<u>\$15,393</u>	<u>\$1,180,789</u>

Athens County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Internal Service Funds
For the Year Ended December 31, 2019

	Employee Benefits Trust	Dental Self Insurance	Workers' Compensation	JFS Self Insurance	Total Nonmajor Internal Service Funds
Operating Revenues					
Charges for Services	\$10,999	\$0	\$0	\$0	\$10,999
Other Revenues	0	256,429	662,366	100,000	1,018,795
<i>Total Operating Revenues</i>	<u>10,999</u>	<u>256,429</u>	<u>662,366</u>	<u>100,000</u>	<u>1,029,794</u>
Operating Expenses					
Personal Services	4,000	0	0	0	4,000
Fringe Benefits	58	257,530	375,169	118,561	751,318
Other Expenses	7,025	0	0	0	7,025
<i>Total Operating Expenses</i>	<u>11,083</u>	<u>257,530</u>	<u>375,169</u>	<u>118,561</u>	<u>762,343</u>
<i>Operating Income (Loss)</i>	<u>(84)</u>	<u>(1,101)</u>	<u>287,197</u>	<u>(18,561)</u>	<u>267,451</u>
Non-Operating Revenues (Expenses)					
Interest Income	5,850	0	0	0	5,850
<i>Total Non-Operating Revenues (Expenses)</i>	<u>5,850</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,850</u>
<i>Net Change in Net Position</i>	5,766	(1,101)	287,197	(18,561)	273,301
<i>Net Position at Beginning of Year</i>	<u>252,672</u>	<u>31,603</u>	<u>589,259</u>	<u>33,954</u>	<u>907,488</u>
<i>Net Position at End of Year</i>	<u><u>\$258,438</u></u>	<u><u>\$30,502</u></u>	<u><u>\$876,456</u></u>	<u><u>\$15,393</u></u>	<u><u>\$1,180,789</u></u>

ATHENS COUNTY, OHIO
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2019

	Employee Benefits Trust	Dental Self Insurance	Workers' Compensation	JFS Self Insurance	Totals
<i>Cash Flows from Operating Activities:</i>					
Cash Received from Other Revenues	\$10,999	\$256,429	\$662,366	\$100,000	\$ 1,029,794
Cash Payments for Employees	(4,058)	(241,811)	(352,395)	(118,561)	(716,825)
Cash Payments for Other Expenses	(7,025)	0	0	0	(7,025)
<i>Net Cash from Operating Activities</i>	(84)	14,618	309,971	(18,561)	305,944
<i>Cash Flows from Investing Activities:</i>					
Interest Received on Investments	5,850	0	0	0	5,850
<i>Net Cash from Investing Activities</i>	5,850	0	0	0	5,850
Net Increase (Decrease) in Cash and Cash Equivalents	5,766	14,618	309,971	(18,561)	311,794
Cash and Cash Equivalents at Beginning of Year	252,672	31,603	364,481	33,954	682,710
Cash and Cash Equivalents at End of Year	<u>\$ 258,438</u>	<u>\$ 46,221</u>	<u>\$ 674,452</u>	<u>\$ 15,393</u>	<u>\$ 994,504</u>
<i>Reconciliation of Operating Income to Net Cash from Operating Activities:</i>					
Operating Income (Loss)	(\$84)	(\$1,101)	\$287,197	(\$18,561)	\$ 267,451
<i>Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:</i>					
<i>Changes in Assets and Liabilities:</i>					
(Increase) Decrease in Prepaid Items	0	0	(6,049)	0	(6,049)
Increase (Decrease) in Accounts Payable	0	15,719	4,957	0	20,676
Increase (Decrease) in Intergovernmental Payable	0	0	23,866	0	23,866
<i>Net Cash from Operating Activities</i>	<u>\$ (84)</u>	<u>\$ 14,618</u>	<u>\$ 309,971</u>	<u>\$ (18,561)</u>	<u>\$ 305,944</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Employee Benefits Trust Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$11,500	\$11,500	\$10,999	(\$501)
Interest	0	0	5,953	5,953
<i>Total Revenues</i>	11,500	11,500	16,952	5,452
Expenses				
Salary and Wages	4,000	4,000	4,000	0
Fringe Benefits	58	58	58	0
Other	7,032	7,032	7,025	7
<i>Total Expenses</i>	11,090	11,090	11,083	7
<i>Excess of Revenues Over (Under) Expenditures</i>	410	410	5,869	5,459
Fund Balances (Deficit) at Beginning of Year	252,169	252,169	252,169	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$252,579</u>	<u>\$252,579</u>	<u>\$258,038</u>	<u>\$5,459</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Dental Self Insurance Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	<u>\$290,000</u>	<u>\$290,000</u>	<u>\$256,429</u>	<u>(\$33,571)</u>
<i>Total Revenues</i>	290,000	290,000	256,429	(33,571)
Expenses				
Fringe Benefits	<u>290,000</u>	<u>290,000</u>	<u>241,811</u>	<u>48,189</u>
<i>Total Expenses</i>	<u>290,000</u>	<u>290,000</u>	<u>241,811</u>	<u>48,189</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	14,618	14,618
Fund Balances (Deficit) at Beginning of Year	31,603	31,603	31,603	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>\$31,603</u></u>	<u><u>\$31,603</u></u>	<u><u>\$46,221</u></u>	<u><u>\$14,618</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Workers' Compensation Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	<u>\$350,000</u>	<u>\$350,000</u>	<u>\$662,366</u>	<u>\$312,366</u>
<i>Total Revenues</i>	350,000	350,000	662,366	312,366
Expenses				
Fringe Benefits	<u>350,000</u>	<u>380,000</u>	<u>352,395</u>	<u>27,605</u>
<i>Total Expenses</i>	<u>350,000</u>	<u>380,000</u>	<u>352,395</u>	<u>27,605</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(30,000)	309,971	339,971
Fund Balances (Deficit) at Beginning of Year	364,481	364,481	364,481	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>\$364,481</u></u>	<u><u>\$334,481</u></u>	<u><u>\$674,452</u></u>	<u><u>\$339,971</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
JFS Self Insurance Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$120,000	\$120,000	\$100,000	(\$20,000)
<i>Total Revenues</i>	120,000	120,000	100,000	(20,000)
Expenses				
Fringe Benefits	120,000	120,000	118,561	1,439
<i>Total Expenses</i>	120,000	120,000	118,561	1,439
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(18,561)	(18,561)
Fund Balances (Deficit) at Beginning of Year	33,954	33,954	33,954	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$33,954	\$33,954	\$15,393	(\$18,561)

ATHENS COUNTY, OHIO

Fund Descriptions – Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

Ruth Dye Trust

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

Spay and Neuter Donations Trust

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

Sheriff's Explorers Trust

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

Children Services Trust

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

Ida Brooks Trust

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

Agency Funds

Health District

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

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.

Soil Conservation

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

Athens County Children Services Agency

To account for federal funds received from the state to be used by the Athens County Children Services for various services.

Help Me Grow

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

Family and Children First Council (FCFC)

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

ATHENS COUNTY, OHIO

Undivided Tax Agency

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

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

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

Law Enforcement Agency

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

Athens-Hocking Solid Waste District Agency

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

Insurance Agency

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

Payroll Agency

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

County Court Agency

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

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

County Sheriff Agency

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

State Fees Agency

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

Regional Planning Commission

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

Athens County Recycling

To account for personnel expenses provided to the Athens-Hocking Recycling Center.

Athens County Pass Through Grants

To account for grants that pass through Athens County from the state to other entities.

Athens County Library

To account for a county-wide property tax levy, property tax revenues to be used by the Athens County Public Library system.

Workers' Compensation

To account for funds held to pay current workers' compensation claims for the various County departments.

Athens County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2019

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
Assets:						
Cash and Cash Equivalents	\$10	\$22,003	\$581	\$5	\$288	\$22,887
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	113	113
<i>Total Assets</i>	<u>10</u>	<u>22,003</u>	<u>581</u>	<u>5</u>	<u>401</u>	<u>23,000</u>
Deferred Outflows of Resources						
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Liabilities						
Accounts Payable	<u>0</u>	<u>3,061</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,061</u>
<i>Total Liabilities</i>	<u>0</u>	<u>3,061</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,061</u>
Net Position						
Held in Trust for Other Individuals and Organizations	<u>10</u>	<u>18,942</u>	<u>581</u>	<u>5</u>	<u>401</u>	<u>19,939</u>
<i>Total Net Position</i>	<u>\$10</u>	<u>\$18,942</u>	<u>\$581</u>	<u>\$5</u>	<u>\$401</u>	<u>\$19,939</u>

Athens County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2019

	Ruth Dye Trust	Spay and Neuter Donations Trust	Sheriff's Explorers Trust	Children Service Trust	Ida Brooks Trust	Total Private Purpose Trust Funds
Additions						
Interest	\$0	\$0	\$0	\$0	\$0	\$0
Other	0	\$21,056	0	0	204	21,260
<i>Total Additions</i>	0	21,056	0	0	204	21,260
Deductions	0	23,011	0	0	0	23,011
<i>Net Change in Net Position</i>	0	(1,955)	0	0	204	(1,751)
<i>Net Position at Beginning of Year</i>	10	20,897	581	5	197	21,690
<i>Net Position at End of Year</i>	<u>\$10</u>	<u>\$18,942</u>	<u>\$581</u>	<u>\$5</u>	<u>\$401</u>	<u>\$19,939</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, 2019

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

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Spay and Neuter Donation Trust Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$10,000	\$10,000	\$21,056	(11,056)
<i>Total Revenues</i>	\$10,000	\$10,000	\$21,056	(11,056)
Expenditures				
<i>Current:</i>				
Health				
Other	10,000	25,000	19,950	5,050
<i>Total Expenditures</i>	10,000	25,000	19,950	5,050
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(15,000)	1,106	(16,106)
Fund Balances (Deficit) at Beginning of Year	20,897	20,897	20,897	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$20,897</u>	<u>\$5,897</u>	<u>\$22,003</u>	<u>(\$16,106)</u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Sheriffs Explorers Trust Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	581	581	581	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$581</u></u>	<u><u>\$0</u></u>

Athens County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Childrens Services Trust Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Other	\$4,000	\$4,000	\$0	(\$4,000)
<i>Total Revenues</i>	4,000	4,000	0	(4,000)
Expenditures				
<i>Current:</i>				
Human Services				
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>	0	0	0	(8,000)
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	(\$8,000)

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, 2019*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$4	\$4
Other	0	0	200	200
<i>Total Revenues</i>	0	0	204	204
Expenditures				
<i>Current:</i>				
Human Services				
Other	10	10	0	10
<i>Total Expenditures</i>	10	10	0	10
<i>Excess of Revenues Over (Under) Expenditures</i>	(10)	(10)	204	194
Fund Balances (Deficit) at Beginning of Year	84	84	84	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$74</u>	<u>\$74</u>	<u>\$288</u>	<u>\$194</u>

Athens County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Restated 1/1/2019 Balance	Additions	Reductions	12/31/2019 Balance
Health District				
Assets				
Cash and Cash Equivalents	\$2,160,972	\$2,475,551	\$2,575,309	\$2,061,214
Intergovernmental Receivable	39,593	28,269	39,593	28,269
<i>Total Assets</i>	<u>\$2,200,565</u>	<u>\$2,503,820</u>	<u>\$2,614,902</u>	<u>\$2,089,483</u>
Liabilities				
Intergovernmental Payable	\$2,200,565	\$2,503,820	\$2,614,902	\$2,089,483
<i>Total Liabilities</i>	<u>\$2,200,565</u>	<u>\$2,503,820</u>	<u>\$2,614,902</u>	<u>\$2,089,483</u>
ADA Mental Health				
Assets				
Cash and Cash Equivalents	\$4,253,701	\$9,228,633	\$9,497,977	\$3,984,357
Intergovernmental Receivable	192,546	190,681	192,546	190,681
<i>Total Assets</i>	<u>\$4,446,247</u>	<u>\$9,419,314</u>	<u>\$9,690,523</u>	<u>\$4,175,038</u>
Liabilities				
Intergovernmental Payable	\$4,446,247	\$9,419,314	\$9,690,523	\$4,175,038
<i>Total Liabilities</i>	<u>\$4,446,247</u>	<u>\$9,419,314</u>	<u>\$9,690,523</u>	<u>\$4,175,038</u>
Soil Conservation				
Assets				
Cash and Cash Equivalents	\$185,276	\$333,321	\$270,581	\$248,016
<i>Total Assets</i>	<u>\$185,276</u>	<u>\$333,321</u>	<u>\$270,581</u>	<u>\$248,016</u>
Liabilities				
Intergovernmental Payable	\$185,276	\$333,321	\$270,581	\$248,016
<i>Total Liabilities</i>	<u>\$185,276</u>	<u>\$333,321</u>	<u>\$270,581</u>	<u>\$248,016</u>
Athens County Children Services Agency				
Assets				
Cash and Cash Equivalents	\$40,082	\$32,041	\$64,082	\$8,041
<i>Total Assets</i>	<u>\$40,082</u>	<u>\$32,041</u>	<u>\$64,082</u>	<u>\$8,041</u>
Liabilities				
Intergovernmental Payable	\$40,082	\$32,041	\$64,082	\$8,041
<i>Total Liabilities</i>	<u>\$40,082</u>	<u>\$32,041</u>	<u>\$64,082</u>	<u>\$8,041</u>
Help Me Grow				
Assets				
Cash and Cash Equivalents	\$68,025	\$88,874	\$88,874	\$68,025
<i>Total Assets</i>	<u>\$68,025</u>	<u>\$88,874</u>	<u>\$88,874</u>	<u>\$68,025</u>
Liabilities				
Intergovernmental Payable	\$68,025	\$88,874	\$88,874	\$68,025
<i>Total Liabilities</i>	<u>\$68,025</u>	<u>\$88,874</u>	<u>\$88,874</u>	<u>\$68,025</u>

Continued

Athens County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Restated 1/1/2019 Balance	Additions	Reductions	12/31/2019 Balance
Family and Children First Council				
Assets				
Cash and Cash Equivalents	\$417,566	\$369,032	\$215,488	\$571,110
<i>Total Assets</i>	<u>\$417,566</u>	<u>\$369,032</u>	<u>\$215,488</u>	<u>\$571,110</u>
Liabilities				
Intergovernmental Payable	\$417,566	\$369,032	\$215,488	\$571,110
<i>Total Liabilities</i>	<u>\$417,566</u>	<u>\$369,032</u>	<u>\$215,488</u>	<u>\$571,110</u>
Undivided Tax Agency				
Assets				
Cash and Cash Equivalents	\$3,652,137	\$71,022,085	\$71,333,008	\$3,341,214
Property Taxes Receivable	50,825,317	54,038,964	50,825,317	54,038,964
Special Assessments Receivables	2,474,040	2,986,907	2,474,040	2,986,907
Intergovernmental Receivable	2,462,883	2,029,820	2,462,883	2,029,820
<i>Total Assets</i>	<u>\$59,414,377</u>	<u>\$130,077,776</u>	<u>\$127,095,248</u>	<u>\$62,396,905</u>
Liabilities				
Intergovernmental Payable	\$59,414,377	\$130,077,776	\$127,095,248	\$62,396,905
<i>Total Liabilities</i>	<u>\$59,414,377</u>	<u>\$130,077,776</u>	<u>\$127,095,248</u>	<u>\$62,396,905</u>
S.E.O. (Southeast Ohio) Correctional Center				
Assets				
Cash and Cash Equivalents	\$400,471	\$1,292,435	\$1,632,316	\$60,590
<i>Total Assets</i>	<u>\$400,471</u>	<u>\$1,292,435</u>	<u>\$1,632,316</u>	<u>\$60,590</u>
Liabilities				
Intergovernmental Payable	\$400,471	\$1,292,435	\$1,632,316	\$60,590
<i>Total Liabilities</i>	<u>\$400,471</u>	<u>\$1,292,435</u>	<u>\$1,632,316</u>	<u>\$60,590</u>
Law Enforcement Agency				
Assets				
Cash and Cash Equivalents	\$24,508	\$12,261	\$9,592	\$27,177
Cash and Cash Equivalents in Segregated Accounts	48,747	25,321	13,668	60,400
<i>Total Assets</i>	<u>\$73,255</u>	<u>\$37,582</u>	<u>\$23,260</u>	<u>\$87,577</u>
Liabilities				
Intergovernmental Payable	\$73,255	\$37,582	\$23,260	\$87,577
<i>Total Liabilities</i>	<u>\$73,255</u>	<u>\$37,582</u>	<u>\$23,260</u>	<u>\$87,577</u>
Athens-Hocking Solid Waste District Agency				
Assets				
Cash and Cash Equivalents	\$884,428	\$467,572	\$573,645	\$778,355
<i>Total Assets</i>	<u>\$884,428</u>	<u>\$467,572</u>	<u>\$573,645</u>	<u>\$778,355</u>
Liabilities				
Intergovernmental Payable	\$884,428	\$467,572	\$573,645	\$778,355
<i>Total Liabilities</i>	<u>\$884,428</u>	<u>\$467,572</u>	<u>\$573,645</u>	<u>\$778,355</u>

Continued

Athens County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Restated 1/1/2019 Balance	Additions	Reductions	12/31/2019 Balance
Insurance Agency				
Assets				
Cash and Cash Equivalents	\$13,448	\$7,361	\$6,499	\$14,310
<i>Total Assets</i>	<u>\$13,448</u>	<u>\$7,361</u>	<u>\$6,499</u>	<u>\$14,310</u>
Liabilities				
Deposits Held and Due to Others	\$13,448	\$7,361	\$6,499	\$14,310
<i>Total Liabilities</i>	<u>\$13,448</u>	<u>\$7,361</u>	<u>\$6,499</u>	<u>\$14,310</u>
Payroll Agency				
Assets				
Cash and Cash Equivalents	\$972	\$26,675,876	\$26,676,848	\$0
<i>Total Assets</i>	<u>\$972</u>	<u>\$26,675,876</u>	<u>\$26,676,848</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$972	\$26,675,876	\$26,676,848	\$0
<i>Total Liabilities</i>	<u>\$972</u>	<u>\$26,675,876</u>	<u>\$26,676,848</u>	<u>\$0</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$315,287	\$6,013,516	\$6,050,591	\$278,212
<i>Total Assets</i>	<u>\$315,287</u>	<u>\$6,013,516</u>	<u>\$6,050,591</u>	<u>\$278,212</u>
Liabilities				
Interfund Payable	\$0	\$886,417	\$886,417	\$0
Intergovernmental Payable	17,146	4,170,748	4,158,434	29,460
Deposits Held and Due to Others	7,653	14,173	14,996	6,830
Undistributed Monies	290,488	942,178	990,744	241,922
<i>Total Liabilities</i>	<u>\$315,287</u>	<u>\$6,013,516</u>	<u>\$6,050,591</u>	<u>\$278,212</u>
County Sheriff Agency				
Assets				
Cash and Cash Equivalents	\$682	\$52	\$390	\$344
Cash and Cash Equivalents in Segregated Accounts	87,791	861,821	875,602	74,010
<i>Total Assets</i>	<u>\$88,473</u>	<u>\$861,873</u>	<u>\$875,992</u>	<u>\$74,354</u>
Liabilities				
Deposits Held and Due to Others	\$88,473	\$861,873	\$875,992	\$74,354
<i>Total Liabilities</i>	<u>\$88,473</u>	<u>\$861,873</u>	<u>\$875,992</u>	<u>\$74,354</u>

Continued

Athens County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Restated 1/1/2019 Balance	Additions	Reductions	12/31/2019 Balance
State Fees Agency				
Assets				
Cash and Cash Equivalents	\$48,020	\$174,683	\$177,661	\$45,042
Cash and Cash Equivalents in Segregated Accounts	107	390	107	390
<i>Total Assets</i>	<u>\$48,127</u>	<u>\$175,073</u>	<u>\$177,768</u>	<u>\$45,432</u>
Liabilities				
Intergovernmental Payable	\$48,127	\$175,073	\$177,768	\$45,432
<i>Total Liabilities</i>	<u>\$48,127</u>	<u>\$175,073</u>	<u>\$177,768</u>	<u>\$45,432</u>
 Regional Planning Commission				
Assets				
Cash and Cash Equivalents	\$44,008	\$117,074	\$137,781	\$23,301
<i>Total Assets</i>	<u>\$44,008</u>	<u>\$117,074</u>	<u>\$137,781</u>	<u>\$23,301</u>
Liabilities				
Intergovernmental Payable	\$44,008	\$117,074	\$137,781	\$23,301
<i>Total Liabilities</i>	<u>\$44,008</u>	<u>\$117,074</u>	<u>\$137,781</u>	<u>\$23,301</u>
 Athens County Recycling				
Assets				
Cash and Cash Equivalents	\$12,141	\$97,706	\$92,860	\$16,987
<i>Total Assets</i>	<u>\$12,141</u>	<u>\$97,706</u>	<u>\$92,860</u>	<u>\$16,987</u>
Liabilities				
Intergovernmental Payable	\$12,141	\$97,706	\$92,860	\$16,987
<i>Total Liabilities</i>	<u>\$12,141</u>	<u>\$97,706</u>	<u>\$92,860</u>	<u>\$16,987</u>
 Athens County Pass Through Grants				
Assets				
Cash and Cash Equivalents	\$0	\$19,165	\$19,165	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,165</u>	<u>\$19,165</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$19,165	\$19,165	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,165</u>	<u>\$19,165</u>	<u>\$0</u>

Continued

Athens County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Restated 1/1/2019 Balance	Additions	Reductions	12/31/2019 Balance
Athens County Library				
Assets				
Cash and Cash Equivalents	\$0	\$1,082,350	\$1,082,350	\$0
Intergovernmental Receivable	12,532	1,094,882	1,096,093	11,321
<i>Total Assets</i>	<u>\$12,532</u>	<u>\$2,177,232</u>	<u>\$2,178,443</u>	<u>\$11,321</u>
Liabilities				
Intergovernmental Payable	\$12,532	\$2,177,232	\$2,178,443	\$11,321
<i>Total Liabilities</i>	<u>\$12,532</u>	<u>\$2,177,232</u>	<u>\$2,178,443</u>	<u>\$11,321</u>
All Agency Funds				
Assets				
Cash and Cash Equivalents	\$12,206,438	\$113,496,072	\$114,454,426	\$11,248,084
Cash and Cash Equivalents in Segregated Accounts	451,932	6,901,048	6,939,968	413,012
Property Taxes Receivable	50,825,317	54,038,964	50,825,317	54,038,964
Special Assessments Receivable	2,474,040	2,986,907	2,474,040	2,986,907
Intergovernmental Receivable	2,707,554	3,343,652	3,791,115	2,260,091
<i>Total Assets</i>	<u>\$68,665,281</u>	<u>\$180,766,643</u>	<u>\$178,484,866</u>	<u>\$70,947,058</u>
Liabilities				
Interfund Payable	\$0	\$886,417	\$886,417	\$0
Intergovernmental Payable	68,265,219	178,054,641	175,710,218	70,609,642
Deposits Held and Due to Others	109,574	883,407	897,487	95,494
Undistributed Monies	290,488	942,178	990,744	241,922
<i>Total Liabilities</i>	<u>\$68,665,281</u>	<u>\$180,766,643</u>	<u>\$178,484,866</u>	<u>\$70,947,058</u>

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Statistical Section



Photos: Jim Downard

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Statistical Section

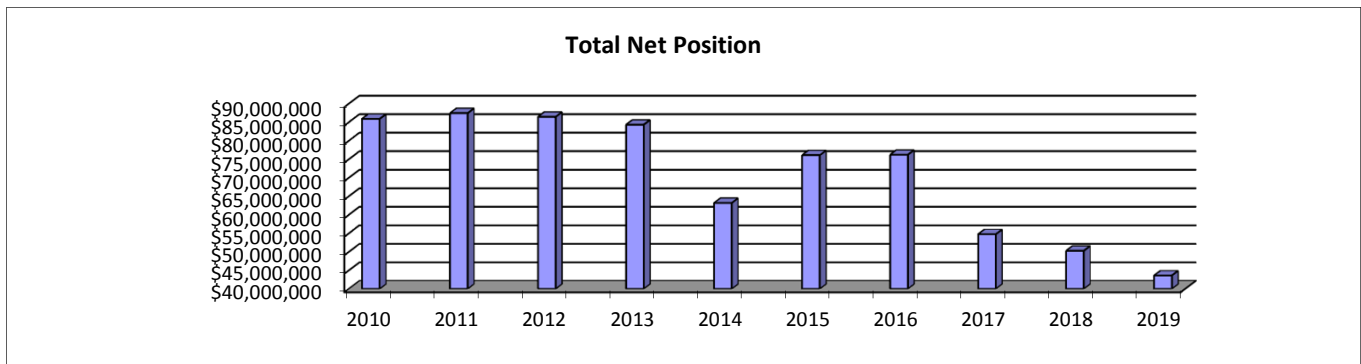
This part of the Athens County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

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

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

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

	2010	2011	2012	2013
Governmental Activities				
Net Investment in Capital Assets	\$ 60,017,787	\$ 58,927,403	\$ 57,263,128	\$ 55,619,382
Restricted for:				
Job and Family Services	728,301	754,825	695,224	652,291
Road and Bridge Services	2,812,526	2,678,368	3,155,856	2,875,047
Children Services	5,142,144	5,659,919	4,164,009	3,786,610
Developmental Disabilities Services	5,287,357	4,872,193	5,290,013	4,451,033
Ambulance Services	633,101	1,390,658	1,831,956	1,676,085
Capital Projects	383,892	1,483,892	1,930,692	2,028,740
General Government:				
Legislative and Executive	841,048	1,098,062	866,346	854,022
Judicial	136,868	232,445	247,103	225,914
Public Safety	1,742,657	1,809,236	1,765,184	2,084,375
Public Works	226,519	517,323	609,096	626,762
Health	896,073	979,354	1,045,127	1,077,607
Human Services	661,828	567,168	755,410	874,715
Consevation and Recreation	990	8,738	7,191	8,636
Economic Development and Assistance	668,945	632,456	632,481	617,840
Debt Service	0	0	0	0
Unrestricted (Deficit)	226,785	212,352	684,030	1,469,666
Total Governmental Activities Net Position	<u>80,406,821</u>	<u>81,824,392</u>	<u>80,942,846</u>	<u>78,928,725</u>
Business-Type Activities				
Net Investment in Capital Assets	3,808,111	3,672,521	3,599,584	3,573,885
Unrestricted (Deficit)	1,968,269	1,936,727	1,906,792	1,811,893
Total Business-Type Activities Net Position	<u>5,776,380</u>	<u>5,609,248</u>	<u>5,506,376</u>	<u>5,385,778</u>
Primary Government				
Net Investment in Capital Assets	63,825,898	62,599,924	60,862,712	59,193,267
Restricted	20,162,249	22,684,637	22,995,688	21,839,677
Unrestricted (Deficit)	1,911,643	2,149,079	2,590,822	3,281,559
Total Primary Government Net Position	<u>\$ 85,899,790</u>	<u>\$ 87,433,640</u>	<u>\$ 86,449,222</u>	<u>\$ 84,314,503</u>



2014	2015	2016	2017	2018	2019
\$ 53,505,272	\$ 65,257,011	\$ 64,726,175	\$ 63,962,662	\$ 63,551,829	\$ 65,904,894
1,148,680	1,528,571	1,754,276	2,109,690	2,166,528	1,687,573
2,687,027	2,707,722	3,000,769	2,863,488	3,416,407	4,766,576
2,397,026	1,693,542	1,473,252	3,082,294	3,161,320	3,649,147
4,375,035	4,177,780	5,242,969	5,439,098	6,790,646	4,601,824
1,790,519	2,064,035	2,281,045	2,798,452	2,452,567	2,133,846
3,009,321	3,499,111	3,233,340	1,513,185	1,114,854	840,885
811,022	862,787	995,340	1,158,704	1,152,894	1,276,369
230,180	269,411	252,810	249,386	346,352	344,915
1,986,114	1,830,347	1,606,056	1,808,711	1,979,032	2,107,067
665,768	458,575	152,783	175,921	47,495	102,640
1,155,073	1,223,925	1,249,536	1,275,754	1,275,988	1,362,273
851,977	1,120,985	1,505,217	1,252,346	764,798	1,118,866
45,345	50,899	31,252	31,752	31,472	0
614,015	607,678	493,026	505,714	451,479	2,240,157
0	0	0	0	0	9,589
(17,093,260)	(16,136,125)	(16,667,726)	(38,280,670)	(43,272,271)	(53,822,262)
58,179,114	71,216,254	71,330,120	49,946,487	45,431,390	38,324,359
3,732,270	4,215,323	4,283,821	4,199,734	4,088,090	3,838,181
1,282,352	653,656	593,741	594,726	777,970	569,289
5,014,622	4,868,979	4,877,562	4,794,460	4,866,060	4,407,470
57,237,542	69,472,334	69,009,996	68,162,396	67,639,919	69,743,075
21,767,102	22,095,368	23,271,671	24,264,495	25,151,832	26,241,727
(15,810,908)	(15,482,469)	(16,073,985)	(37,685,944)	(42,494,301)	(53,252,973)
\$ 63,193,736	\$ 76,085,233	\$ 76,207,682	\$ 54,740,947	\$ 50,297,450	\$ 42,731,829

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

	2010	2011	2012	2013
Expenses				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$ 6,438,731	\$ 6,074,175	\$ 6,297,223	\$ 6,815,779
Judicial	2,389,677	2,396,048	2,217,794	2,360,747
Public Safety	5,628,032	5,428,563	5,704,335	5,524,967
Public Works	7,612,426	7,169,342	7,352,759	7,909,038
Health	2,849,492	3,382,609	3,506,433	3,688,881
Human Services	29,647,840	27,409,271	26,289,899	27,940,930
Conservation and Recreation	15,349	8,464	134,111	15,010
Economic Development and Assistance	180,400	53,091	6,282	121,772
Interest and Fiscal Charges	101,649	85,518	68,425	45,795
<i>Total Governmental Activities Expenses</i>	<u>54,863,596</u>	<u>52,007,081</u>	<u>51,577,261</u>	<u>54,422,919</u>
Business-Type Activities:				
Plains Sewer	322,503	343,497	398,860	356,053
Plains Water	588,621	657,233	605,985	654,415
Buchtel Sewer	184,257	192,089	195,880	237,493
Buchtel Water	136,920	143,094	188,129	107,471
Sheriff Academy Training	41,771	73,341	59,467	33,421
<i>Total Business-Type Activities Expenses</i>	<u>1,274,072</u>	<u>1,409,254</u>	<u>1,448,321</u>	<u>1,388,853</u>
<i>Total Primary Government Expenses</i>	56,137,668	53,416,335	53,025,582	55,811,772
Program Revenues				
Governmental Activities:				
Charges for Services:				
<i>General Government:</i>				
Legislative and Executive	2,355,292	2,282,095	2,266,957	2,256,302
Judicial	1,042,951	1,041,981	993,014	955,410
Public Safety	244,226	255,323	259,138	327,138
Public Works	51,156	134,769	128,824	154,098
Health	209,963	2,068,072	1,847,655	1,295,700
Human Services	1,380,377	392,367	279,047	190,638
Economic Development and Assistance	0	0	0	0
Operating Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	3,407	9,905	9,815	2,070
Judicial	45,757	51,697	73,075	63,267
Public Safety	596,048	593,761	478,776	400,008
Public Works	5,547,173	5,297,881	5,148,124	4,877,211
Health	347,969	251,271	290,358	268,345
Human Services	17,679,964	18,359,824	16,541,028	16,964,281
Conservation and Recreation	0	37,485	89,855	0
Capital Grants and Contributions:				
<i>General Government:</i>				
Legislative and Executive	0	0	0	0
Public Safety	0	0	0	0
Public Works	592,904	57,775	299,759	356,494
Conservation and Recreation	0	0	0	415,107
<i>Total Governmental Activities Program Revenues</i>	<u>30,097,187</u>	<u>30,834,206</u>	<u>28,705,425</u>	<u>28,526,069</u>

	2014	2015	2016	2017	2018	2019
\$	7,117,371	\$ 8,012,033	\$ 9,048,405	\$ 16,020,874	\$ 11,359,457	\$ 9,869,210
	2,581,187	2,667,586	2,452,151	3,261,324	3,253,040	2,991,056
	6,263,108	5,796,777	6,792,856	7,270,674	8,416,299	9,813,573
	8,408,104	8,722,224	7,456,114	6,809,651	8,581,423	10,065,661
	3,878,658	4,067,711	4,641,479	5,006,077	5,858,375	6,400,404
	30,820,788	30,019,175	33,374,033	33,675,697	36,353,126	38,563,531
	39,529	54,972	166,192	33,909	294,651	5,977
	6,177	7,518	115,252	-	54,510	62,337
	40,793	65,209	64,095	213,415	163,851	155,800
	<u>59,155,715</u>	<u>59,413,205</u>	<u>64,110,577</u>	<u>72,291,621</u>	<u>74,334,732</u>	<u>77,927,549</u>
	362,258	336,741	494,114	423,063	453,439	757,582
	644,583	655,519	611,623	780,978	611,887	863,864
	247,148	274,023	243,902	249,080	261,005	339,520
	120,658	92,531	118,985	129,246	161,778	164,873
	7,340	697	8,643	1,670	0	0
	<u>1,381,987</u>	<u>1,359,511</u>	<u>1,477,267</u>	<u>1,584,037</u>	<u>1,488,109</u>	<u>2,125,839</u>
	60,537,702	60,772,716	65,587,844	73,875,658	75,822,841	80,053,388
	2,288,243	2,397,042	2,499,521	2,664,884	2,575,468	2,741,208
	992,163	1,021,065	956,825	949,948	919,510	922,145
	310,209	295,518	410,225	417,594	445,535	533,585
	136,191	167,449	151,434	149,466	112,517	102,416
	1,747,596	1,924,943	1,994,818	1,969,529	1,560,995	1,301,239
	342,629	216,252	213,564	85,278	216,052	270,185
	0	0	0	17,029	0	0
	3,990	0	0	694,680	906,299	50,000
	85,668	90,470	78,228	101,400	241,585	427,510
	395,062	410,325	547,190	630,313	896,734	1,361,828
	4,996,640	5,550,571	5,672,581	4,873,353	5,957,418	13,113,343
	234,066	178,404	195,656	276,748	348,110	446,368
	19,627,600	18,277,999	21,282,959	19,749,257	19,699,682	19,807,250
	0	0	0	0	0	0
	0	0	0	2,782,981	0	0
	0	0	371,265	77,000	0	0
	559,581	379,294	642,826	0	0	0
	82,777	28,205	48,206	142,491	62,108	0
	<u>31,802,415</u>	<u>30,937,537</u>	<u>35,065,298</u>	<u>35,581,951</u>	<u>33,942,013</u>	<u>41,077,077</u>

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

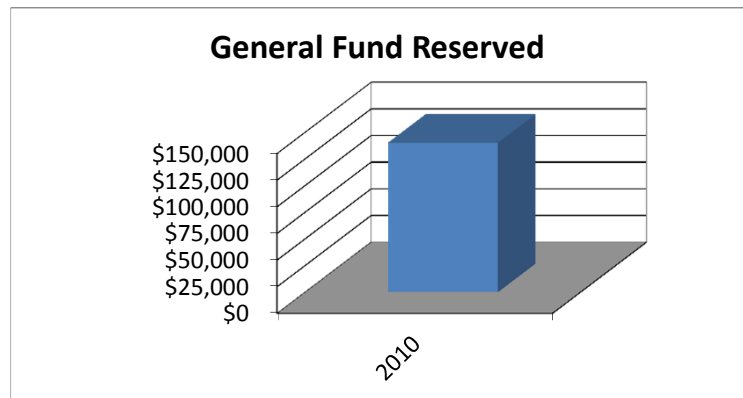
	2010	2011	2012	2013
Business-Type Activities:				
Charges for Services:				
Plains Sewer	319,429	307,499	335,963	308,925
Plains Water	593,651	581,772	639,759	579,582
Buchtel Sewer	165,617	172,844	165,544	184,331
Buchtel Water	84,663	85,348	81,820	113,782
Sheriff Academy Training	45,825	75,400	64,129	40,794
Capital Grants and Contributions:				
Plains Sewer	0	0	0	0
Buchtel Water	0	0	0	0
<i>Total Business-Type Activities Program Revenues</i>	<u>1,209,185</u>	<u>1,222,863</u>	<u>1,287,215</u>	<u>1,227,414</u>
<i>Total Primary Government Program Revenues</i>	31,306,372	32,057,069	29,992,640	29,753,483
Net (Expense) Revenue				
Governmental Activities	(24,766,409)	(21,172,875)	(22,871,836)	(25,896,850)
Business-Type Activities	(64,887)	(186,391)	(161,106)	(161,439)
<i>Total Primary Government Net (Expense) Revenue</i>	<u>\$ (24,831,296)</u>	<u>\$ (21,359,266)</u>	<u>\$ (23,032,942)</u>	<u>\$ (26,058,289)</u>
General Revenues and Other Change in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	1,945,629	1,933,390	1,937,661	1,951,706
Children Services	3,325,091	3,294,170	2,749,746	3,351,573
ACBDD	4,236,081	4,574,895	4,192,444	4,265,243
Ambulance Service	1,498,510	1,494,151	1,506,186	1,773,267
Other Purposes	834,023	813,351	818,547	827,089
Sales Tax Levied for:				
General Fund	5,388,914	5,448,465	5,821,327	5,990,743
911 Emergency Communications	1,347,056	1,361,596	1,513,874	1,497,493
Grants and Entitlements				
not restricted to Specific Programs	1,930,095	1,685,037	1,507,284	2,235,984
Investment Earnings	802,564	173,564	201,100	112,432
Miscellaneous	1,637,750	1,811,827	1,936,902	1,877,199
<i>Total Governmental Activities</i>	<u>22,945,713</u>	<u>22,590,446</u>	<u>22,185,071</u>	<u>23,882,729</u>
Business-Type Activities:				
Investment Earnings	50	40	26	20
Miscellaneous	27,895	19,219	55,291	39,473
<i>Total Business-Type Activities</i>	<u>27,945</u>	<u>19,259</u>	<u>55,317</u>	<u>39,493</u>
<i>Total Primary Government</i>	<u>22,973,658</u>	<u>22,609,705</u>	<u>22,240,388</u>	<u>23,922,222</u>
Change in Net Position				
Governmental Activities	(\$1,820,696)	\$1,417,571	(\$686,765)	(\$2,014,121)
Business-Type Activities	(36,942)	(167,132)	(105,789)	(121,946)
<i>Total Primary Government Change in Net Position</i>	<u>(\$1,857,638)</u>	<u>\$1,250,439</u>	<u>(\$792,554)</u>	<u>(\$2,136,067)</u>

2014	2015	2016	2017	2018	2019
327,277	348,105	457,333	512,332	437,060	455,663
612,294	556,949	674,733	731,727	715,659	778,280
157,353	175,587	182,777	188,420	196,763	208,296
84,509	116,832	129,539	160,905	178,368	194,475
0	196	0	0	0	0
0	0	0	0	0	4,695
0	0	0	0	0	1,679
<u>1,181,433</u>	<u>1,197,669</u>	<u>1,444,382</u>	<u>1,593,384</u>	<u>1,527,850</u>	<u>1,643,088</u>
32,983,848	32,135,206	36,509,680	37,175,335	35,469,863	42,720,165
(27,353,300)	(28,475,668)	(29,045,279)	(36,709,670)	(40,392,719)	(36,850,472)
(200,554)	(161,842)	(32,885)	9,347	39,741	(482,751)
<u>\$ (27,553,854)</u>	<u>\$ (28,637,510)</u>	<u>\$ (29,078,164)</u>	<u>\$ (36,700,323)</u>	<u>\$ (40,352,978)</u>	<u>\$ (37,333,223)</u>
1,978,623	2,083,779	2,168,650	2,235,968	2,374,218	2,436,500
3,136,743	3,428,489	3,555,060	3,783,014	3,819,913	3,888,359
4,685,785	6,158,040	6,421,268	6,670,071	6,820,951	6,865,504
1,781,509	1,993,689	2,396,115	2,500,591	2,529,683	2,542,051
834,986	838,027	821,502	874,291	882,232	898,709
6,380,319	6,697,994	6,799,801	6,792,223	6,393,217	6,680,649
1,594,798	1,674,292	1,699,741	1,823,540	1,472,423	1,669,955
1,991,287	2,181,877	2,165,376	2,418,926	2,265,848	1,818,189
147,464	287,928	363,673	493,662	740,085	891,104
2,897,450	2,717,695	2,767,959	5,100,485	6,718,068	3,552,421
<u>25,428,964</u>	<u>28,061,810</u>	<u>29,159,145</u>	<u>32,692,771</u>	<u>34,016,638</u>	<u>31,243,441</u>
17	12	10	6	2	0
15,488	16,188	41,457	40,409	28,905	24,161
15,505	16,200	41,467	40,415	28,907	24,161
<u>25,444,469</u>	<u>28,078,010</u>	<u>29,200,612</u>	<u>32,733,186</u>	<u>34,045,545</u>	<u>31,267,602</u>
(1,924,336)	(413,858)	113,866	(4,016,899)	(6,376,081)	(5,607,031)
(185,049)	(145,642)	8,582	49,762	68,648	(458,590)
<u>(\$2,109,385)</u>	<u>(\$559,500)</u>	<u>\$122,448</u>	<u>(\$3,967,137)</u>	<u>(\$6,307,433)</u>	<u>(\$6,065,621)</u>

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

	2010	2011	2012	2013
General Fund				
Reserved	\$ 140,018	\$0	\$0	\$0
Unreserved	2,440,631	0	0	0
Nonspendable	0	244,308	218,988	208,930
Assigned	0	865,461	1,185,752	1,179,242
Unassigned	0	1,100,834	1,341,484	1,648,139
Total General Fund	2,580,649	2,210,603	2,746,224	3,036,311
All Other Governmental Funds				
Reserved	533,931	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,380,905	0	0	0
Debt Service Funds	7,276	0	0	0
Capital Projects Funds	383,892	0	0	0
Nonspendable	0	380,830	628,507	796,385
Restricted	0	19,174,820	18,190,742	16,688,377
Committed	0	50,358	36,867	43,523
Assigned	0	1,455,786	1,902,586	2,000,634
Unassigned	0	(12,422)	(69,040)	(36,449)
Total All Other Governmental Funds	18,306,004	21,049,372	20,689,662	19,492,470
Total Governmental Funds	\$ 20,886,653	\$ 23,259,975	\$ 23,435,886	\$ 22,528,781

Note: The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 54 were adopted in calendar year 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance.



2014	2015	2016	2017	2018	2019
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
215,489	227,366	232,470	282,747	304,202	354,369
1,294,158	1,921,076	2,422,134	3,409,880	3,160,638	3,236,610
1,952,554	1,838,039	2,146,124	2,051,479	2,069,785	2,110,267
<u>3,462,201</u>	<u>3,986,481</u>	<u>4,800,728</u>	<u>5,744,106</u>	<u>5,534,625</u>	<u>5,701,246</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
676,385	680,609	676,006	503,272	538,334	519,447
15,681,321	14,643,825	15,846,215	19,300,887	19,876,511	22,372,806
41,768	43,921	51,504	200,212	114,959	44,400
2,981,912	3,473,394	3,203,156	1,202,085	955,463	763,929
(555,942)	(765,769)	(844,831)	(650,103)	(564,441)	(639,271)
<u>18,825,444</u>	<u>18,075,980</u>	<u>18,932,050</u>	<u>20,556,353</u>	<u>20,920,826</u>	<u>23,061,311</u>
<u>\$ 22,287,645</u>	<u>\$ 22,062,461</u>	<u>\$ 23,732,778</u>	<u>\$ 26,300,459</u>	<u>\$ 26,455,451</u>	<u>\$ 28,762,557</u>

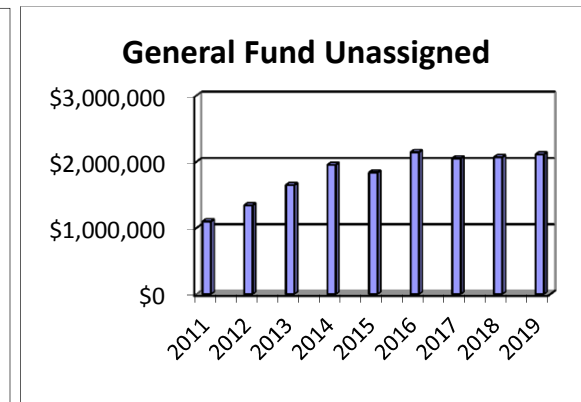
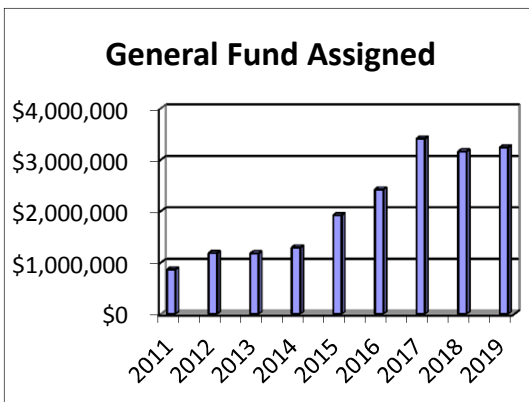
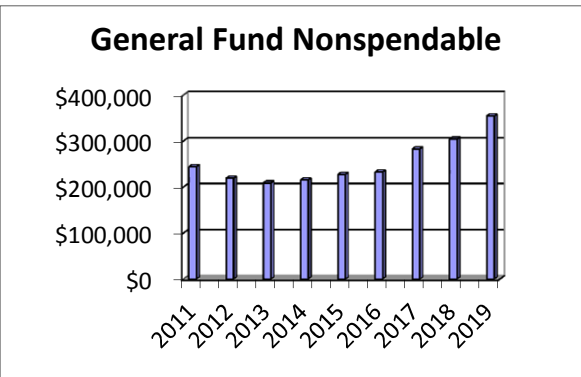
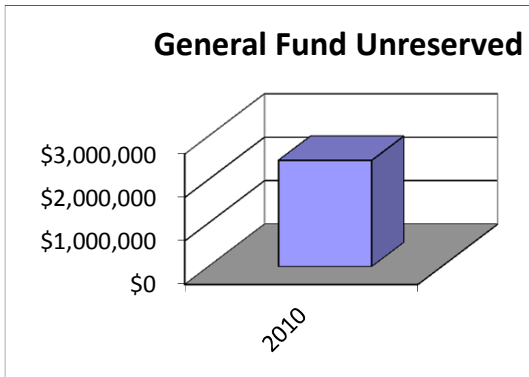


Table 4
Athens County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013
Revenues				
Property Taxes	\$ 11,693,835	\$ 12,085,653	\$ 11,162,802	\$ 12,146,623
Sales Tax	6,735,970	6,810,061	7,335,201	7,488,236
Intergovernmental	26,543,702	26,633,042	24,087,442	25,397,276
Charges for Services	4,772,951	5,650,053	5,256,921	4,824,314
Licenses and Permits	152,889	168,265	160,270	166,477
Fines and Forfeitures	358,125	356,289	357,444	285,240
Interest	802,329	173,415	200,907	112,338
Other Revenues	1,202,350	1,384,143	1,715,132	1,713,654
Total Revenues	52,262,151	53,260,921	50,276,119	52,134,158
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	6,058,987	5,771,779	6,032,282	6,516,743
Judicial	2,581,531	2,387,848	2,226,535	2,341,975
Public Safety	5,627,638	5,528,198	5,723,483	5,579,749
Public Works	5,615,145	5,490,075	5,159,020	5,485,836
Health	2,898,067	3,398,529	3,647,196	3,992,502
Human Services	29,373,095	27,645,287	26,258,264	27,646,380
Conservation and Recreation	5,596	52,129	141,761	420,364
Economic Development and Assistance	180,400	53,091	6,282	121,772
Capital Outlay	636,443	57,775	302,959	658,446
<i>Debt Service:</i>				
Principal Retirement	489,219	521,871	533,801	188,983
Interest and Fiscal Charges	103,367	87,305	70,278	46,422
Total Expenditures	53,569,488	50,993,887	50,101,861	52,999,172
Excess of Revenues Over (Under) Expenditures	(1,307,337)	2,267,034	174,258	(865,014)
<u>Other Financing Sources (Uses):</u>				
Sale of Capital Assets	553	750	1,653	211
Issuance of Bonds	0	24,995	-	-
Proceeds from Issuance of Notes	0	0	0	-
Inception of Capital Leases	94,417	81,687	0	54,443
Transfers - In	1,129,619	2,080,723	1,427,698	1,054,239
Transfers - Out	(1,129,619)	(2,080,723)	(1,427,698)	(1,054,239)
Total Other Sources (Uses)	94,970	107,432	1,653	54,654
Net Change in Fund Balances	\$ (1,212,367)	\$ 2,374,466	\$ 175,911	\$ (810,360)
Capital Outlay	2,273,278	2,726,530	2,364,653	2,705,694
Ratio of Debt Service Expenditures to Total Noncapital Expenditures	1.16%	1.26%	1.27%	0.47%

2014	2015	2016	2017	2018	2019
\$ 12,191,171	\$ 14,459,487	\$ 15,196,215	\$ 16,555,632	\$ 16,443,063	\$ 17,026,416
7,975,117	8,372,286	8,499,542	8,615,763	7,865,640	8,350,604
28,105,332	26,286,963	30,789,349	31,556,428	31,201,317	36,420,298
5,297,497	5,530,820	5,769,857	5,863,695	5,442,199	5,474,617
180,861	178,781	171,344	157,297	163,621	181,350
338,686	312,668	285,186	232,736	224,257	214,811
147,396	287,673	362,384	491,422	733,120	885,254
2,412,740	2,538,407	2,301,034	4,421,698	5,738,430	3,552,421
56,648,800	57,967,085	63,374,911	67,894,671	67,811,647	72,105,771
6,482,015	6,863,493	7,609,073	12,474,186	9,607,071	8,525,026
2,572,206	2,695,174	2,394,299	2,943,230	2,942,354	2,366,704
6,523,846	6,193,240	6,501,509	6,740,824	7,412,908	8,159,701
6,711,058	6,941,021	6,056,521	5,186,269	7,260,913	13,763,483
4,111,710	4,333,027	4,884,531	4,691,580	5,370,544	5,008,534
30,185,727	29,984,762	32,216,322	33,000,089	33,255,940	34,585,863
28,091	26,272	48,445	6,179	255,258	6,600
6,177	7,518	115,252	0	54,510	62,337
1,276,483	747,642	1,533,578	3,938,105	849,185	344,611
368,026	388,557	345,646	303,994	530,455	312,182
41,419	65,835	64,721	214,042	164,477	156,427
58,306,758	58,246,541	61,769,897	69,498,498	67,703,615	73,291,468
(1,657,958)	(279,456)	1,605,014	(1,603,827)	108,032	(1,185,697)
43,615	21,421	3,161	329,750	5,681	0
358,007	-	-	-	-	3,492,803
21,000	-	-	-	-	-
975,056	32,851	17,245	3,841,758	41,279	0
1,886,030	1,247,602	718,833	3,464,166	867,988	2,255,406
(1,886,030)	(1,247,602)	(718,833)	(3,464,166)	(867,988)	(2,255,406)
1,397,678	54,272	20,406	4,171,508	46,960	3,492,803
\$ (260,280)	\$ (225,184)	\$ 1,625,420	\$ 2,567,681	\$ 154,992	\$ 2,307,106
3,835,314	3,367,922	3,081,116	7,416,792	3,239,905	11,063,850
0.75%	0.83%	0.70%	0.83%	1.08%	0.75%

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

Collection Year	Real Estate			Tangible Personal Property		Tangible Personal Property		Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value		
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2010	\$ 655,928,350	\$ 189,355,330	\$ 2,414,975,474	\$ 82,491,110	\$ 235,677,101	\$ 1,424,070	\$ 5,696,280	\$ 929,198,860	\$ 2,656,348,855	34.98%	\$ 16.41
2011	657,867,710	187,291,290	2,414,619,263	85,591,790	244,535,744	0	0	930,750,790	2,659,155,007	35.00%	17.05
2012	658,287,200	185,481,690	2,410,647,719	87,755,370	250,717,092	0	0	931,524,260	2,661,364,811	35.00%	15.92
2013	662,155,480	188,831,090	2,431,268,630	88,325,970	252,347,296	0	0	939,312,540	2,683,615,926	35.00%	17.17
2014	664,440,320	192,142,870	2,447,258,174	93,840,900	268,103,451	0	0	950,424,090	2,715,361,625	35.00%	17.09
2015	705,578,170	201,754,030	2,592,248,095	96,310,410	275,158,841	0	0	1,003,642,610	2,867,406,936	35.00%	19.55
2016	708,413,170	205,910,360	2,612,222,325	102,533,500	292,938,210	0	0	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	0	0	1,072,001,470	3,062,708,200	35.00%	19.98
2018	758,606,560	218,701,720	2,792,169,756	149,983,620	428,503,202	0	0	1,127,291,900	3,220,672,958	35.00%	19.93
2019	765,413,450	225,039,610	2,829,724,392	170,611,570	487,437,255	0	0	1,161,064,630	3,317,161,647	35.00%	19.25

Source: Athens County Auditor

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Townships</u>										
Athens	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Alexander	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Ames	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Bern	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Canaan	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
Carthage	8.70	8.70	8.70	9.30	9.30	9.30	9.30	9.30	9.30	9.30
Dover	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Lee	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lodi	10.30	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Rome	15.99	15.99	15.99	13.90	13.90	13.90	17.90	17.90	17.90	17.90
Troy	5.50	6.20	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20
Trimble	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	7.70
Waterloo	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
York	9.10	9.10	9.10	9.10	8.85	8.85	8.85	8.85	8.85	8.85
<u>School Districts</u>										
Alexander Local	37.27	37.21	37.16	37.00	35.70	35.20	36.77	36.45	36.18	35.88
Trimble Local	29.52	29.45	29.48	29.42	28.57	33.57	34.34	34.27	34.21	34.00
Warren Local	35.08	34.73	34.97	34.85	34.24	34.22	34.08	33.30	38.253	38.392
Athens City	61.70	61.68	61.76	62.04	62.87	62.08	60.66	60.45	59.91	63.02
Federal Hocking Local	30.08	30.01	29.99	29.99	29.84	29.79	29.90	29.86	29.00	29.00
Nelsonville-York City	34.40	34.40	34.30	33.53	30.79	30.80	32.99	32.41	30.90	30.74
<u>Joint Vocational Schools</u>										
Tri-County	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Washington County	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<u>Cities</u>										
Athens	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Nelsonville	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<u>Villages</u>										
Albany	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Amesville	22.50	22.50	22.50	22.50	22.50	22.50	22.50	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	7.90	7.90	7.90	2.90	2.90	2.90	2.90	2.90	3.90	3.90
Glouster	13.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
Jacksonville	19.50	19.50	19.50	24.80	24.80	24.80	24.80	25.80	25.80	25.80
Trimble	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
Buchtel	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	19.50
<u>Special Districts</u>										
The Plains Fire	10.20	10.20	10.20	10.20	10.20	10.20	10.20	6.70	6.70	9.20

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Unvoted Millage										
General Fund	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Voted Millage - by levy										
2005, 2010, 2015 T.B. Hospital - 5 Years										
Residential/Agricultural Real	0.15	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.09	0.09
Commercial/Industrial and P.U. Real	0.18	0.18	0.18	0.19	0.19	0.18	0.12	0.12	0.11	0.11
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.20	0.20	0.20	0.20
2007, 2012, 2017 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.51	0.51	0.51	0.51	0.51	0.48	0.48	0.48	0.46	0.46
Commercial/Industrial and P.U. Real	0.55	0.55	0.56	0.56	0.56	0.54	0.54	0.54	0.52	0.51
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 Senior Citizens - 5 Years										
Residential/Agricultural Real	0.25	0.25	0.25	0.25	0.25	0.24	0.24	0.24	0.22	0.22
Commercial/Industrial and P.U. Real	0.25	0.25	0.25	0.25	0.25	0.24	0.24	0.24	0.23	0.23
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	2.44	2.44	2.45	2.45	2.46	2.30	2.33	2.33	2.20	2.20
Commercial/Industrial and P.U. Real	2.43	2.44	2.47	2.48	2.48	2.40	2.36	2.37	2.29	2.24
General Business and P.U. Personal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2000, 2010 Children Services - 10 Years										
Residential/Agricultural Real	1.35	1.35	0.67	1.36	1.02	1.30	1.29	1.28	1.22	1.36
Commercial/Industrial and P.U. Real	1.47	1.48	0.75	1.50	1.13	1.40	1.43	1.44	1.39	1.39
General Business and P.U. Personal	2.00	2.00	1.00	2.00	1.50	2.00	2.00	2.00	2.00	2.00
2001 ACBDD (Beacon) - Continuing										
Residential/Agricultural Real	1.21	1.21	1.22	1.22	1.22	1.16	1.16	1.16	1.10	1.10
Commercial/Industrial and P.U. Real	1.33	1.33	1.34	1.35	1.35	1.29	1.29	1.29	1.25	1.22
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	2.31	2.32	2.33	2.33	2.34	2.21	2.21	2.21	2.09	2.09
Commercial/Industrial and P.U. Real	2.31	2.32	2.34	2.36	2.36	2.24	2.25	2.26	2.18	2.13
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
2002, 2010 ACBDD (Beacon) - 8 Years										
Residential/Agricultural Real	1.21	1.80	1.30	1.30	1.55	1.70	1.70	1.70	1.61	1.61
Commercial/Industrial and P.U. Real	1.33	1.80	1.30	1.30	1.55	1.71	1.72	1.72	1.66	1.63
General Business and P.U. Personal	1.80	1.80	1.30	1.30	1.55	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
Commercial/Industrial and P.U. Real						1.43	1.43	1.44	1.39	1.35
General Business and P.U. Personal						1.50	1.50	1.50	1.50	1.50
2004, 2009, 2014 EMS - 5 Years										
Residential/Agricultural Real	0.30	0.30	0.30	0.30	0.30	0.47	0.47	0.47	0.45	0.45
Commercial/Industrial and P.U. Real	0.35	0.35	0.35	0.35	0.35	0.48	0.48	0.48	0.46	0.45
General Business and P.U. Personal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
2005, 2010, 2015 EMS - 5 Years										
Residential/Agricultural Real	0.67	0.67	0.68	0.68	0.68	0.64	1.00	1.00	0.95	0.95
Commercial/Industrial and P.U. Real	0.74	0.74	0.75	0.75	0.75	0.72	1.00	1.00	0.97	0.94
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2007, 2012, 2017 EMS - 5 Years										
Residential/Agricultural Real	0.67	0.68	0.69	1.00	1.00	0.95	0.95	0.95	0.89	0.90
Commercial/Industrial and P.U. Real	0.74	0.74	0.75	1.00	1.00	0.95	0.95	0.96	0.93	0.90
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)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Voted Millage - by levy										
2007, 2017 Health - 10 Years										
Residential/Agricultural Real	0.27	0.27	0.27	0.27	0.27	0.25	0.25	0.25	0.28	0.28
Commercial/Industrial and P.U. Real	0.25	0.25	0.26	0.26	0.26	0.25	0.25	0.25	0.29	0.28
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
1999, 2009 Health - 10 Years										
Residential/Agricultural Real	0.30	0.30	0.30	0.30	0.30	0.28	0.28	0.28	0.27	0.27
Commercial/Industrial and P.U. Real	0.30	0.30	0.30	0.30	0.30	0.28	0.29	0.29	0.28	0.27
General Business and P.U. Personal	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
2000, 2010 Health - 10 Years										
Residential/Agricultural Real	0.27	0.40	0.40	0.40	0.40	0.38	0.38	0.38	0.36	0.36
Commercial/Industrial and P.U. Real	0.29	0.40	0.40	0.40	0.40	0.38	0.38	0.38	0.37	0.36
General Business and P.U. Personal	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2002, 2012 317 Board - 10 Years										
Residential/Agricultural Real	0.72	0.71	0.72	1.00	1.00	0.97	0.96	0.95	0.92	0.91
Commercial/Industrial and P.U. Real	0.77	0.77	0.78	1.00	1.00	0.96	0.97	0.96	0.95	0.93
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 317 Board - 10 Years										
Residential/Agricultural Real	0.94	0.93	0.94	0.94	0.95	0.92	0.91	0.90	0.87	0.86
Commercial/Industrial and P.U. Real	0.88	0.88	0.90	0.90	0.90	0.87	0.87	0.87	0.86	0.84
General Business and P.U. Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2014 Athens County Library - 5 Years										
Residential/Agricultural Real						0.95	0.95	0.95	0.90	0.90
Commercial/Industrial and P.U. Real						0.95	0.95	0.96	0.93	0.90
General Business and P.U. Personal						1.00	1.00	1.00	1.00	1.00
Total Voted Millage - By Type of Property										
Residential/Agricultural Real	13.57	14.29	13.18	14.46	14.40	16.77	17.08	17.05	16.22	16.35
Commercial/Industrial and P.U. Real	14.17	14.78	13.68	14.95	14.83	17.27	17.52	17.57	17.06	16.68
General Business and P.U. Personal	18.25	18.25	16.75	17.75	17.50	20.75	20.65	20.65	20.65	20.65
Total Millage - By Type of Property										
Residential/Agricultural Real	15.87	16.59	15.48	16.76	16.70	19.07	19.38	19.35	18.52	18.65
Commercial/Industrial and P.U. Real	16.47	17.08	15.98	17.25	17.13	19.57	19.82	19.87	19.36	18.98
General Business and P.U. Personal	20.55	20.55	19.05	20.05	19.80	23.05	22.95	22.95	22.95	22.95

Table 7 A
Athens County, Ohio
Principal Taxpayers
Real Estate Tax
January 1, 2018 and January 1, 2009

		January 1, 2018	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed Value	Percent of Real Property Assessed Value
CPP Athens I LLC	Apartments	\$ 13,057,880	1.32%
BVSHSF Athens LLC	Apartments	10,325,000	1.04%
Ohio University	Retail Shopping	10,170,690	1.03%
City of Athens	Parking Garage, etc.	7,307,050	0.74%
Continental 72 Fund LLC	Retail Shopping	7,247,270	0.73%
Athens River Gate LLC	Apartments	5,070,260	0.51%
Athens Ohio Properties I LLLP	Apartments	4,132,740	0.42%
Sheltering Arms Hospital	Hospital	3,275,040	0.33%
Athens Health Realty LLC	Nursing Home	3,255,000	0.33%
McCoady Properties LTD	Retail Shopping/Apartments	3,006,270	0.30%
Total Top Ten		66,847,200	6.75%
Total All Others		923,605,860	93.25%
Total Assessed Value		\$ 990,453,060	100.00%

		January 1, 2009	
<u>Name of Taxpayer</u>	<u>Nature of Business</u>	Assessed Value	Percent of Real Property Assessed Value
Ohio University (Athens Mall)	Retail Shopping	\$12,705,930	1.50%
TS Tech North America Inc.	Car Seat Covers	1,804,370	0.21%
Inn-Ohio of Athens Inc.	Hotel/Motel	2,235,170	0.26%
Athens City	Parking Garage, etc.	2,236,120	0.27%
Hayes Cornwell, LTD.	Apartments	2,341,280	0.28%
McCoady Properties LTD.	Apartments	2,399,750	0.28%
Greenbrier Athens LLC	Apartments	2,415,630	0.29%
Sheltering Arms Hospital	Clinic	3,670,070	0.43%
Athens 08 LLC	Clinic	3,857,720	0.46%
AAC Athens LLC	Apartments	7,413,890	0.88%
Total Top Ten		41,079,930	4.86%
Total All Others		804,203,750	95.14%
Total Assessed Value		\$845,283,680	100.00%

Real property taxes paid in 2019 are based on January 1, 2018 values.

Real property taxes paid in 2010 are based on January 1, 2009 values.

Source: Athens County Auditor

Table 7 B
Athens County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
December 31, 2018 and December 31, 2009

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2018	
		Assessed Value	Percent of Public Utility Assessed Value
Texas Eastern Transmission Corp	Natural Gas	\$ 74,073,660	43.42%
Ohio Power Co.	Electric	55,587,780	32.58%
AEP Ohio Transmission Company	Electric	20,829,410	12.21%
Tennessee Gas Pipeline	Natural Gas	9,711,120	5.69%
Columbia Gas Transmission Corp	Natural Gas	4,649,940	2.73%
Columbia Gas of Ohio Inc.	Natural Gas	4,521,240	2.65%
Buckeye Rural Electric Co. Inc	Electric	876,440	0.51%
Ohio River Valley Pipeline	Natural Gas	160,950	0.09%
Washington Electric CO OP Inc.	Electric	112,160	0.07%
Banc of America Leasing & Capital	Electric	35,250	0.02%
Total Top Ten		170,522,700	99.95%
Total All Others		88,870	0.05%
Total Assessed Value		\$ 170,611,570	100.00%

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	December 31, 2009	
		Assessed Value	Percent of Public Utility Assessed Value
Columbus Southern Power Company	Electric	\$ 42,247,340	51.21%
Texas Eastern Transmission Corp	Natural Gas	24,666,260	29.90%
Tennessee Gas Pipeline	Natural Gas	9,595,310	11.63%
Columbia Gas Transmission Corp	Natural Gas	2,226,240	2.70%
Columbia Gas of Ohio Inc.	Natural Gas	2,016,800	2.45%
Buckeye Rural Electric Co. of OP Inc.	Electric	721,570	0.87%
Ohio Power Company	Electric	650,110	0.79%
General Electric Capital Commercial Inc.	Electric	244,760	0.30%
Washington Electric Co Op Inc.	Electric	96,790	0.12%
Ohio Oil Gathering Corp II	Petroleum	20,370	0.02%
Total Top Ten		82,485,550	99.99%
Total All Others		5,560	0.01%
Total Assessed Value		\$ 82,491,110	100.00%

Public utility tangible personal property tax paid in 2019 is based on values listed on December 31, 2018.

Public utility tangible personal property tax paid in 2010 is based on values listed on December 31, 2009.

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
2010	\$ 50,769,784	\$ 47,925,115	94.40%	\$ 2,718,556	\$ 50,643,671	99.75%	\$ 5,915,835	11.65%
2011	51,693,727	48,842,695	94.48%	2,529,556	51,372,251	99.38%	6,227,285	12.05%
2012	51,064,227	48,201,972	94.39%	2,731,036	50,933,008	99.74%	6,876,743	13.47%
2013	52,822,370	50,110,749	94.87%	2,729,881	52,840,630	100.03%	7,129,835	13.50%
2014	53,499,421	50,777,399	94.91%	2,780,098	53,557,497	100.11%	7,224,659	13.50%
2015	57,933,298	54,774,911	94.55%	3,178,893	57,953,804	100.04%	7,852,219	13.55%
2016	59,113,087	56,445,334	95.49%	3,366,209	59,811,543	101.18%	8,318,129	14.07%
2017	63,388,618	60,836,746	95.49%	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%

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.

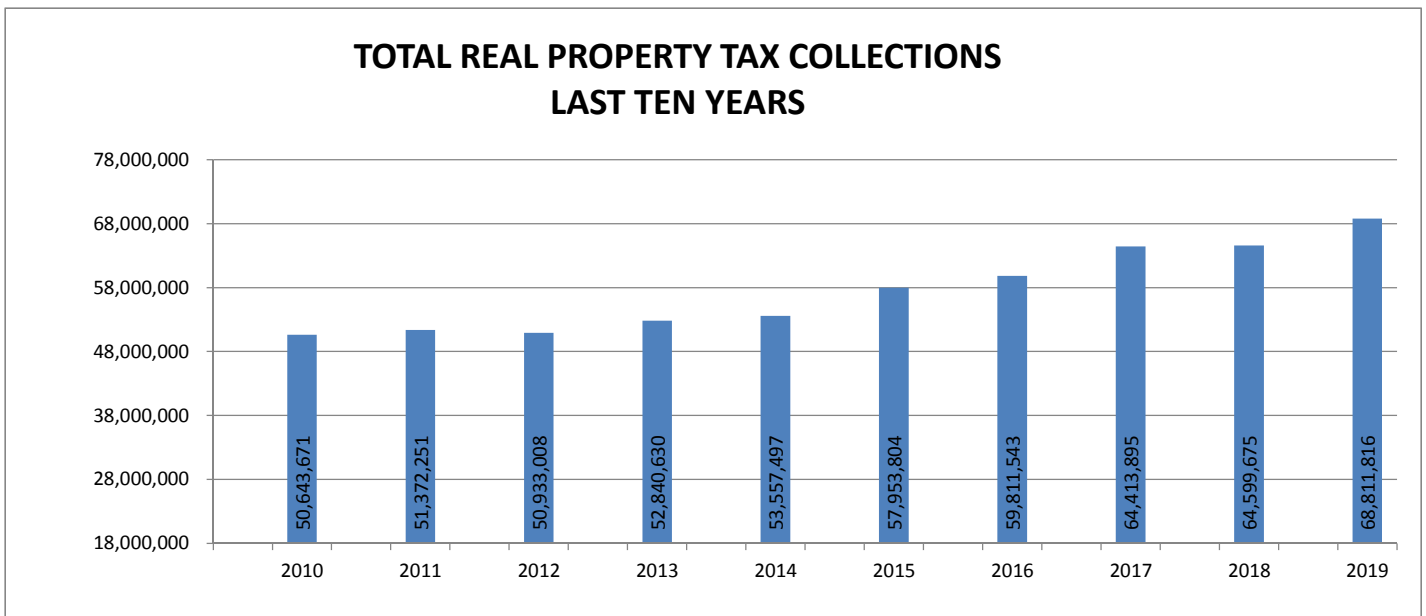


Table 9
Athens County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

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	Premium on Notes Issued	Capital Leases	General Obligation Bonds	Revenue Anticipation Bonds	OWDA Loans	Rural Development (FmHA) Loans				
2010	\$ 665,000	\$ 752,000	\$ 527,255	\$ 9,397	\$ 83,251	\$ 111,600	\$ 569,200	\$ 501,632	\$ 32,300	\$ 3,251,635	0.122%	0.192%	\$ 50.20
2011	361,384	715,000	440,377	8,770	95,556	110,000	561,000	476,561	29,700	2,798,348	0.105%	0.158%	43
2012	16,497	677,000	349,705	8,144	35,314	108,300	552,300	450,081	27,000	2,224,341	0.084%	0.117%	34.59
2013	9,762	637,000	255,074	7,517	42,140	106,500	543,200	439,621	24,200	2,065,014	0.077%	0.107%	31.93
2014	358,007	616,000	156,310	6,891	799,668	604,700	533,800	412,837	21,200	3,509,413	0.129%	0.175%	54.23
2015	325,756	568,902	53,233	6,264	626,340	557,657	523,900	597,179	18,100	3,277,331	0.114%	0.157%	49.74
2016	292,820	519,758	0	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	0	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	0	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	0	3,758	3,468,727	358,488	479,700	2,571,741	4,000	10,928,522	0.329%	N/A	167.29

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			
2010	\$ 665,000	\$ 6,677	\$ 658,323	\$ 111,600	\$ 123,473	\$ (11,873)	\$ 646,450	0.024%	\$ 9.98
2011	361,384	0	361,384	110,000	0	110,000	471,384	0.018%	7.28
2012	16,497	0	16,497	108,300	0	108,300	124,797	0.005%	1.94
2013	9,762	0	9,762	106,500	0	106,500	116,262	0.004%	1.80
2014	358,007	0	358,007	604,700	0	604,700	962,707	0.035%	14.88
2015	325,756	0	325,756	557,657	0	557,657	883,413	0.031%	13.41
2016	292,820	0	292,820	509,658	0	509,658	802,478	0.028%	12.12
2017	259,096	0	259,096	460,458	0	460,458	719,554	0.023%	10.80
2018	224,619	0	224,619	410,107	0	410,107	634,726	0.020%	9.64
2019	3,682,108	9,589	3,672,519	358,488	0	358,488	4,031,007	0.122%	61.71

Source: Athens County Auditor

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

Year	(1) Gross Revenue	Less: Operating Expenses, Net of Depreciation	Net Available Revenue	Bond Debt Service		OWDA Loan Debt Service		Coverage
				Principal	Interest	Principal	Interest	
<u>Plains Sewer</u>								
2010	\$333,481	\$244,457	\$89,024	\$0	\$0	\$21,455	\$26,916	\$1.84
2011	308,937	240,644	68,293	0	0	22,740	25,631	1.41
2012	382,008	314,423	67,585	0	0	24,101	24,271	1.40
2013	315,706	273,265	42,441	0	0	60,549	22,824	0.51
2014	331,930	271,925	60,005	0	0	44,579	28,666	0.82
2015	351,894	244,590	107,304	44,979	10,987	46,200	24,056	0.85
2016	486,316	359,525	126,791	45,999	9,922	78,760	5,116	0.91
2017	533,720	320,267	213,453	49,200	8,887	131,403	9,793	0.91
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)
<u>Buchtel Water</u>								
2010	88,119	130,558	(42,439)	0	0	2,286	1,273	(11.92)
2011	88,721	136,699	(47,978)	0	0	2,331	1,228	(13.48)
2012	82,956	181,703	(98,747)	0	0	2,379	1,181	(27.74)
2013	122,579	112,039	10,540	0	0	2,427	1,133	2.96
2014	86,893	114,328	(27,435)	0	0	2,475	1,084	(7.71)
2015	119,166	86,251	32,915	0	0	2,525	1,034	9.25
2016	133,742	123,872	9,870	0	0	2,576	984	2.77
2017	162,151	123,068	39,083	0	0	2,627	932	2.77
2018	179,749	155,656	24,093	0	0	2,681	876	6.77
2019	197,941	158,802	39,139	0	0	2,734	825	11.00
<u>Buchtel Sewer</u>								
2010	166,431	91,193	75,238	9,600	31,068	0	0	1.85
2011	173,470	99,465	74,005	9,800	30,341	0	0	1.84
2012	166,196	103,714	62,482	10,400	29,882	0	0	1.55
2013	200,161	134,864	65,297	10,900	29,399	0	0	1.62
2014	157,876	155,966	1,910	11,200	28,899	0	0	0.05
2015	176,005	183,366	(7,361)	11,900	28,374	0	0	(0.18)
2016	183,785	142,675	41,110	12,300	27,827	0	0	1.02
2017	188,812	159,542	29,270	10,800	27,255	0	0	0.77
2018	197,684	172,065	25,619	13,500	26,657	0	0	0.64
2019	209,254	268,466	(59,212)	14,100	8,771	0	0	(2.59)
Rural Development Loan Debt Service								
						Principle	Interest	
<u>Plains Water</u>								
2010	603,274	555,319	47,955	0	0	2,400	1,735	11.60
2011	595,592	520,638	74,954	0	0	2,600	1,572	17.97
2012	647,243	573,298	73,945	0	0	2,700	1,440	17.86
2013	587,483	621,863	(34,380)	0	0	2,800	1,304	(8.38)
2014	620,239	612,568	7,671	0	0	3,000	1,160	1.84
2015	566,608	614,089	(47,481)	0	0	3,100	1,009	(11.56)
2016	682,006	578,873	103,133	0	0	3,300	850	24.85
2017	749,116	744,927	4,189	0	0	3,400	684	24.85
2018	737,401	575,718	161,683	0	0	3,600	510	39.34
2019	794,931	827,527	(32,596)	0	0	3,800	261	(8.03)

(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, 2019

<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	\$ 7,514,593	100.00%	\$ 7,514,593
Overlapping:			
School Districts wholly within the County			
Athens City School District	5,514,444	100.00%	5,514,444
Entities not wholly within the County			
Alexander Local School District	2,018,525	87.04%	1,756,889
Nelsonville-York City School District	4,334,450	87.29%	3,783,689
Trimble Local School District	<u>282,838</u>	97.05%	<u>274,488</u>
Sub-Total Overlapping Districts	<u>12,150,257</u>		<u>11,329,510</u>
Grand Total	<u>\$ 19,664,850</u>		<u>\$ 18,844,103</u>

Source: Athens County Auditor

(1) General Obligation Debt includes General Obligation Bonds, Notes, Loans and Capital Leases.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.
The valuations used were for the 2019 collection year.

Table 13
Athens County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2010	2011	2012	2013
Assessed Valuation	<u>\$ 929,198,860</u>	<u>\$ 930,750,790</u>	<u>\$ 931,524,260</u>	<u>\$ 939,312,540</u>
Direct Debt Limit - ORC 133.04 and ORC 133.07 (3% of first 100,000,000 Assessed Valuation; 1 1/2% amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000)	<u>\$ 21,729,972</u>	<u>\$ 21,768,770</u>	<u>\$ 21,788,107</u>	<u>\$ 21,982,814</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	665,000	361,384	16,497	9,762
Less Amount Available in Debt Service	<u>(6,677)</u>	<u>(6,680)</u>	<u>(6,683)</u>	<u>(6,685)</u>
Amount of Debt Subject to Limit	<u>658,323</u>	<u>354,704</u>	<u>9,814</u>	<u>3,077</u>
Legal Debt Margin	<u>\$ 21,071,649</u>	<u>\$ 21,414,066</u>	<u>\$ 21,778,293</u>	<u>\$ 21,979,737</u>
Legal Debt Margin as a Percentage of the Debt Limit	96.97%	98.37%	99.95%	99.99%
Unvoted Debt Limit - 1% of Assessed Valuation	\$ 9,291,989	\$ 9,307,508	\$ 9,315,243	\$ 9,393,125
Amount of Debt Subject to Limit	<u>658,323</u>	<u>354,704</u>	<u>9,814</u>	<u>3,077</u>
Unvoted Legal Debt Margin	<u>\$ 8,633,666</u>	<u>\$ 8,952,804</u>	<u>\$ 9,305,429</u>	<u>\$ 9,390,048</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	92.92%	96.19%	99.89%	99.97%

Source: Athens County Auditor

2014	2015	2016	2017	2018	2019
<u>\$ 950,424,090</u>	<u>\$ 1,003,642,610</u>	<u>\$ 1,016,857,030</u>	<u>\$ 1,072,001,470</u>	<u>\$ 1,127,291,900</u>	<u>\$ 1,161,064,630</u>
<u>\$ 22,260,602</u>	<u>\$ 23,591,065</u>	<u>\$ 23,921,426</u>	<u>\$ 25,300,037</u>	<u>\$ 26,682,298</u>	<u>\$ 27,526,616</u>
<u>358,007</u> <u>(6,688)</u>	<u>325,802</u> <u>(6,690)</u>	<u>292,820</u> <u>(6,693)</u>	<u>259,096</u> <u>(6,696)</u>	<u>224,619</u> <u>(6,699)</u>	<u>3,682,108</u> <u>(6,770)</u>
<u>351,319</u>	<u>319,112</u>	<u>286,127</u>	<u>252,400</u>	<u>217,920</u>	<u>3,675,338</u>
<u>\$ 21,909,283</u>	<u>\$ 23,271,953</u>	<u>\$ 23,635,299</u>	<u>\$ 25,047,637</u>	<u>\$ 26,464,378</u>	<u>\$ 23,851,278</u>
98.42%	98.65%	98.80%	99.00%	99.18%	86.65%
<u>\$ 9,504,241</u>	<u>\$ 10,036,426</u>	<u>\$ 10,168,570</u>	<u>\$ 10,720,015</u>	<u>\$ 11,272,919</u>	<u>\$ 11,610,646</u>
<u>351,319</u>	<u>319,112</u>	<u>286,127</u>	<u>252,400</u>	<u>217,920</u>	<u>3,675,338</u>
<u>\$ 9,152,922</u>	<u>\$ 9,717,314</u>	<u>\$ 9,882,443</u>	<u>\$ 10,467,615</u>	<u>\$ 11,054,999</u>	<u>\$ 7,935,308</u>
96.30%	96.82%	97.19%	97.65%	98.07%	68.35%

Table 14
Athens County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2010	64,774	\$ 1,689,949,000	\$ 26,090	10.6%
2011	64,757	1,767,907,000	27,296	9.9%
2012	64,304	1,896,353,000	29,490	8.5%
2013	64,681	1,937,544,000	29,995	9.0%
2014	64,713	2,004,584,000	30,977	6.9%
2015	65,793	2,082,868,000	31,613	6.3%
2016	66,320	2,130,064,000	32,183	6.4%
2017	66,597	2,171,713,000	32,610	6.1%
2018	65,818	2,189,999,000	33,274	5.6%
2019	65,327	N/A	N/A	5.3%

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

* Figures Updated as of May 2018 according to Ohio Labor Market Information.

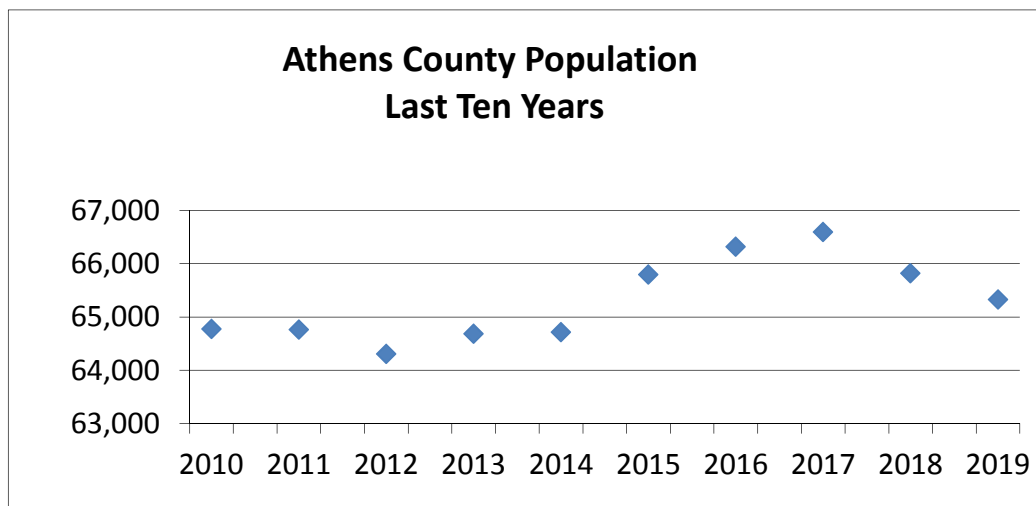


Table 15
Athens County, Ohio
Principal Employers
2019 and 2010

Employer	Nature of Business	2019			2010		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Ohio University	Education	4,774	1	19.33%	3,858	1	13.35%
Ohio Health (O'Bleness Memorial Hosp.)	Health Care	777	2	3.15%	575	2	1.99%
Athens County Government	Government	541	3	2.19%	561	3	1.94%
Athens City Bd of Ed	Education	342	4	1.38%	430	5	1.49%
Wal-Mart Stores Inc	Trade	320	5	1.30%	365	6	1.26%
Rocky Brands	Manufacturing	316	6		306	7	1.06%
Hocking College	Education	300	7	1.21%	540	4	1.87%
Kroger of Athens	Trade	230	8	0.93%			
Alexander Local Bd of Ed	Education	192	9	0.78%	213	8	0.74%
City of Athens	Government	185	10	0.75%			
Diagnostic Hybrids	Manufacturing				215	9	0.74%
Doctors Hospital of Nelsonville	Health Care	Closed			189	10	0.65%
Total		<u>7,977</u>		<u>31.02%</u>	<u>7,252</u>		<u>25.09%</u>
Total Employment within the County (2)		<u>24,700</u>			<u>28,900</u>		

Source: Athens Area Chamber of Commerce

(1) Source: Athens County Chamber of Commerce.

(2) Source: Athens County Economic Development Council.

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

	2010	2011	2012	2013
General Government				
Legislative and Executive				
County Commissioners	6.5	6.5	6.5	6.0
Auditor	13.0	13.0	12.5	13.0
Treasurer	5.0	4.0	4.0	5.0
Prosecuting Attorney	19.0	16.0	17.5	19.0
Data Processing	1.0	1.0	1.0	1.0
Board of Election	7.0	8.0	8.5	7.0
Recorder	4.0	4.0	4.0	4.0
Microfilm	2.0	2.0	2.0	2.0
Building and Grounds	6.0	6.0	6.0	6.0
Judicial				
Common Pleas Court	13.0	12.5	12.0	13.0
Law Library	1.0	1.0	1.0	1.0
Juvenile Court	12.0	13.0	12.5	10.5
Probate Court	3.5	4.0	3.0	3.0
Clerk of Courts	5.0	5.0	5.0	4.0
Title Office	5.0	6.5	6.0	7.0
Municipal Court	3.5	3.5	3.5	3.5
Public Safety				
Coroner	1.5	1.5	1.5	2.0
Sheriff	30.5	30.0	30.0	30.5
Emergency Management	2.0	2.0	1.5	1.5
911 Emergency Communications	16.0	17.5	16.5	17.0
SEPTA	0.0	0.0	0.0	0.0
Public Works				
County Engineer	26.0	26.0	24.0	24.0
County Planner	2.0	0.0	0.0	0.0
Soil & Water	4.0	4.0	4.0	4.0
Health				
Dog and Kennel	4.0	4.0	4.5	4.0
Solid Waste	21.0	20.0	19.0	18.0
Recycling	0.0	0.0	0.0	0.0
Health Department	19.0	19.0	22.0	18.5
Ambulance Service	2.0	46.0	49.5	49.0
Plains Water & Sewer	3.0	3.5	3.5	4.0
Buchtel Water & Sewer	1.0	1.0	1.0	1.0
Human Services				
317 Board	9.0	8.0	8.0	8.0
Veteran's Services	5.5	5.0	5.0	5.0
Department of Youth Services	3.0	3.0	2.5	2.5
Victim's Assistance	0.0	1.5	1.0	0.0
Job & Family Services	90.0	74.0	70.0	67.0
Child Support Enforcement	18.0	15.0	15.0	14.0
Children Services	73.0	72.5	72.0	73.5
ACBDD (Beacon School)	91.5	90.0	86.0	83.0
Total	528.5	549.5	541.5	531.5

Source: Athens County Auditor

Each part-time employee is reported as 0.5.

2014	2015	2016	2017	2018	2019
7.0	7.0	8.0	8.0	8.0	7.5
15.0	15.0	14.5	15.5	13.0	13.5
5.0	5.0	6.5	6.0	6.0	6.0
17.0	19.0	20.0	21.0	21.0	21.0
1.0	1.0	0.0	0.0	0.0	0.0
9.5	10.5	9.0	11.0	11.0	11.0
4.0	4.0	4.0	4.0	4.0	4.0
2.0	2.0	1.0	1.0	1.0	1.0
5.0	5.0	7.0	7.0	6.0	6.0
11.0	9.0	13.0	13.0	13.0	12.5
1.0	1.0	1.0	1.0	0.5	0.5
9.5	10.0	11.0	10.5	10.0	9.0
2.0	3.0	3.0	3.0	3.0	3.5
5.0	5.0	5.0	5.0	5.0	5.0
7.0	7.0	7.0	7.5	7.5	8.0
2.5	3.5	3.5	4.5	3.5	3.5
2.0	2.0	2.5	2.5	2.5	2.5
30.5	31.0	32.5	33.5	35.0	35.5
1.5	1.5	1.5	1.5	0.5	1.0
17.0	18.5	17.0	18.0	18.0	18.0
0.0	0.0	38.0	37.5	34.0	0.0
24.0	26.0	26.0	26.0	26.0	27.0
0.0	0.0	1.0	1.0	2.0	2.0
6.0	4.5	5.0	6.0	5.5	5.5
4.5	4.5	4.0	3.5	4.0	3.0
1.0	1.0	1.0	1.0	1.0	1.0
15.0	15.0	0.0	0.0	0.0	0.0
18.5	23.5	21.0	20.5	20.0	19.5
47.5	49.0	48.0	50.0	51.0	54.0
3.0	3.0	3.0	3.0	3.0	3.0
2.0	2.0	1.0	1.0	1.0	1.0
8.0	8.0	8.0	8.0	8.0	7.0
5.0	5.0	5.5	5.5	5.5	6.0
2.5	10.0	3.5	2.0	2.0	2.0
1.0	1.0	0.0	2.5	3.0	3.0
68.0	67.0	70.0	72.0	75.0	74.0
17.0	16.0	15.0	14.0	14.0	15.0
76.0	75.5	76.5	75.5	71.0	74.5
79.0	76.0	87.5	97.0	85.0	74.5
<u>532.5</u>	<u>547.0</u>	<u>581.0</u>	<u>599.5</u>	<u>579.5</u>	<u>541.0</u>

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Legislative and Executive										
County Commissioners										
Number of resolutions	18	17	25	7	23	13	18	19	21	30
Number of meetings	54	53	55	56	60	52	50	52	52	54
Auditor										
Number of non-exempt conveyances	783	816	881	858	886	957	974	1,014	1,000	908
Number of exempt conveyances	570	715	652	732	704	698	751	738	688	748
Number of real estate transfers	1,353	1,531	1,533	1,590	1,590	1,655	1,725	1,752	1,688	1,656
Number of personal property returns-inter-co	23	0	0	0	0	0	0	0	0	0
Number of expense checks used	28,315	26,783	25,395	23,456	23,799	23,218	23,449	24,525	28,155	24,135
Number of payroll checks used	16,573	17,658	17,006	17,021	18,521	16,703	4,414	1,615	1,007	906
Number of vendors licenses issued	103	79	95	101	100	96	51	49	100	121
Treasurer										
Number of tax bill envelopes mailed Real	30,056	29,998	25,040	28,693	28,898	29,681	75,564	75,175	75,085	75,809
Number of tax bill envelopes mailed Real Delq	2,356	2,324	2,305	2,296	1,994	2,261	4,856	4,793	4,384	4,192
Number of tax bill envelopes mailed MH	6,236	6,191	5,940	6,062	5,997	6,126	7,229	6,865	6,883	6,861
Number of tax bill envelopes mailed PPT	20	42	31	8	0	8	0	7	0	0
Return on portfolio-weighted yield	1.52%	0.96%	0.40%	0.31%	0.86%	1.01%	1.24%	1.62%	2.04%	1.93%
Prosecuting Attorney										
Number of crimnal cases - new	513	490	521	502	512	510	508	578	632	614
Number of cases - Civil/Township Requests/Appeals	194	190	188	155	406	214	638	859	1,117	1,206
Number of crimnal cases - Probation Revocations	N/A	N/A	N/A	379	240	N/A	N/A	N/A	N/A	N/A
Board of Election										
Number of registered voters	49,440	49,726	47,858	44,024	43,737	38,319	45,418	45,165	45,318	40,919
Number of voters last general election	17,513	16,566	28,003	7,758	14,863	14,110	30,042	12,158	23,167	10,843
Percentage of registered voters that voted	35.42%	33.31%	58.52%	17.62%	33.98%	36.82%	66.15%	26.92%	51.12%	26.50%
Recorder										
Number of deeds recorded	2,090	1,921	2,386	2,186	2,142	2,177	2,359	2,342	2,546	2,376
Number of mortgages recorded	3,985	3,476	3,901	4,134	3,241	3,395	3,530	3,569	3,487	3,141
Number of liens recorded	287	268	240	199	238	279	344	667	447	622
Number of leases recorded	53	246	269	104	108	89	61	51	53	77
Number of power of attorneys recorded	117	95	93	108	122	129	101	109	119	120
Number of partnerships recorded	0	1	0	0	1	0	0	1	1	1
Number of military discharges recorded	12	11	20	12	6	5	6	0	4	5
Number of plats recorded	0	0	2	1	0	6	6	1	1	0
Number of miscellaneous items recorded	110	111	159	119	119	119	136	106	108	116
Building and Grounds										
Number of buildings	66	66	66	66	66	66	66	66	66	67

Source: Various Athens County Departments

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Judicial										
Clerk of Courts/Common Pleas Court										
Number of civil cases filed	959	884	1,553	1,605	1,790	1,583	1,445	749	255	1,323
Number of criminal cases filed	513	490	521	501	512	510	508	578	632	618
Juvenile Court										
Number of unruly cases filed	43	44	31	20	18	11	23	46	50	43
Number of delinquent cases filed	226	207	149	205	216	196	202	114	114	143
Number of traffic cases filed	215	178	197	175	121	190	140	150	137	147
Number of neglected, dependent and abused children dispositions cases filed	91	33	75	57	97	100	87	100	79	45
Number of paternity/support cases filed	176	145	116	101	140	158	99	150	78	77
Number of other cases filed	109	133	114	113	160	202	153	167	154	165
Probate Court										
Number of civil cases filed	11	4	3	4	2	1	0	2	2	3
Municipal Court										
Number of civil cases filed	1,131	1,195	941	898	934	892	936	1,087	1,247	1,203
Number of criminal cases filed	3,139	3,404	3,610	3,122	2,896	3,147	2,686	2,974	2,578	2,223
Number of traffic cases filed	8,168	8,159	10,677	8,840	8,742	9,686	7,586	6,415	6,607	6,074
Law Library										
Number of volumes in collection	10,000	10,000	10,000	10,000	10,000	10,000	8,000	8,000	8,000	8,000
Public Safety										
Coroner										
Number of cases investigated	74	76	71	65	82	82	58	59	58	126
Number of autopsies performed	40	51	45	36	51	38	25	15	31	20
Number of toxicology without autopsy	0	0	0	0	0	0	0	2	2	6
Number of toxicology collected for Ohio State Highway Patrol	0	0	0	0	0	0	0	0	0	0
Sheriff										
Number of incidents reported	5,529	6,583	8,236	9,554	8,824	17,685	19,114	23,430	23,812	18,506
Number of papers served	4,891	5,344	5,675	5,743	5,887	2,365	2,780	3,334	3,124	3,462
Number of transport hours	6,240	6,656	4,160	4,866	5,189	4,974	4,659	4,868	4,135	3,938
Number of court security hours	6,240	6,240	6,240	5,450	6,240	6,240	6,240	6,240	6,240	6,240
911 Emergency Communications										
Number of calls received	44,077	84,620	140,067	124,355	114,399	127,210	94,945	97,047	100,639	81,406
Public Works										
County Engineer										
Miles of roads resurfaced	43.63	26.44	29.09	25.20	17.30	20.52	8.37	12.00	7.10	17.44
Number of bridges replaced/improved	4	3	24	2	7	5	6	7	4	12
Number of culverts built/replaced/improved	10	20	21	76	98	65	54	38	25	36

Source: Various Athens County Departments

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Health										
Ambulance Service										
Number of Basic Level Service Transports	N/A	1,435	1,611	1,440	1,578	1,259	256	1,741	2,260	2,418
Number of Advanced Level Service Transports	N/A	3,004	3,136	3,255	3,422	3,848	3,801	3,325	3,014	3,102
Number of Extra Advanced Level Service Transports	N/A	71	50	53	90	84	69	71	75	82
Number of Treat With Trasport Transports	N/A	273	237	507	566	460	616	1,629	869	771
Dog and Kennel										
Number of 1 year dog licenses issued	9,884	10,129	9,911	9,867	9,523	9,835	9,358	8,641	8,651	9,282
Number of 3 year dog licenses issued	N/A	N/A	N/A	N/A	37	33	20	34	33	32
Number of permanent dog licenses issued	N/A	N/A	N/A	N/A	8	19	4	3	7	6
Number of kennel licenses issued	262	345	329	308	125	271	102	114	23	125
Sewer Districts										
Average monthly sewage treated (gallons)	11,524,000	12,630,000	10,777,000	11,425,000	11,240,000	7,260,000	5,760,000	5,970,000	6,060,000	6,774,000
Number of tap-ins	1,335	1,396	1,426	1,418	1,483	1,430	1,490	1,507	1,532	1,538
Number of customers	1,335	1,396	1,426	1,418	1,483	1,430	1,490	1,507	1,532	1,538
Water Districts										
Average monthly water billed	\$ 58,534	\$ 59,256	\$ 59,588	\$ 53,399	\$ 55,850	\$ 55,123	\$ 64,397	\$ 66,756	\$ 75,353	\$ 78,500
Number of tap-ins	1,402	1,446	1,476	1,445	1,458	1,464	1,476	1,481	1,466	1,475
Number of customers	1,402	1,446	1,476	1,445	1,458	1,464	1,476	1,481	1,466	1,475
Human Services										
Veteran's Services										
Number of clients served	2,255	2,985	2,162	2,031	2,113	1,836	1,964	1,693	1,675	957
Amount of benefits paid to county residents	\$ 360,597	\$ 376,134	\$ 339,493	\$ 329,606	\$ 340,198	\$ 327,987	\$ 353,494	\$ 366,318	\$ 312,278	\$ 221,324
Job & Family Services										
Average monthly client count - food stamps	10,639	11,332	11,431	11,586	11,135	10,311	10,323	9,836	9,069	8,022
Average monthly client count - day care children	230	226	142	185	161	161	256	150	144	197
Average monthly client count - WIA	167	135	139	64	97	104	71	64	63	65
Average yearly client count - job placement	868	1,117	1,402	1,047	1,049	1,456	785	683	129	297
Child Support Enforcement										
Average yearly active support orders	4,475	4,214	4,281	4,286	4,349	3,956	4,056	3,743	3,503	3,524
Percentage collected	61.96%	63.27%	62.14%	63.88%	63.01%	63.99%	64.60%	63.15%	62.27%	60.80%
Children Services										
Average monthly client count - foster care (Includes residential, relative, therapeutic)	110	77	78	76	77	88	106	104	99	83
Average monthly client count - adoption	48	33	25	26	24	28	31	33	39	35
Average In-home (Voluntary, Protective Service Order, Posittract)	53	60	48	36	37	36	29	20	24	26
ACBDD (Beacon School)										
Number of students enrolled										
Early intervention program										
Preschool	105	87	76	60	41	73	52	57	61	62
School Age	18	14	11	14	8	13	11	15	12	16
Number of employed at workshop & other	44	47	54	43	48	32	39	51	49	51
Residential Support	25	113	81	74	62	74	28	11	9	-
Supported Employment	N/A	N/A	160	188	212	205	205	206	215	203
Case Management	N/A	N/A	141	128	118	119	97	122	153	178
Conservation and Recreation										
Number of Parks	N/A	N/A	175	154	166	168	170	391	390	399
Number of Parks	1	1	1	1	1	1	1	1	1	1
Miles of Bike path	12.50	13.40	13.40	13.67	13.67	13.67	21.00	21.00	21.00	21.00
Miles of Recreational Trail	0	0	0	0	0	0	0	0	5.79	5.79

Source: Various Athens County Departments

Information is not available for years prior to 2011 for Ambulance Service.

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

Function and Activity	2010	2011	2012	2013
<i>General Government - Legislative and Executive</i>				
County Commissioners	\$ 6,159,095	\$ 6,159,095	\$ 6,168,199	\$ 6,219,519
Auditor	59,587	52,457	58,422	58,422
Treasurer	0	7,130	7,130	16,060
Prosecuting Attorney	6,793	6,793	35,684	35,684
Data Processing	140,865	140,865	147,138	147,138
Board of Election	797,157	797,157	789,271	793,718
Recorder	19,842	19,842	19,842	26,470
Microfilm	19,265	19,265	19,265	29,810
Records Center	0	0	0	35,578
Building and Grounds	259,596	259,596	364,693	371,540
Total Legislative & Executive	7,462,200	7,462,200	7,609,644	7,733,939
<i>General Government - Judicial</i>				
Common Pleas Court	209,960	209,960	209,960	91,960
Law Library	21,000	21,000	21,000	21,000
Juvenile Court	58,115	58,115	47,136	47,136
Probate Court	12,655	6,583	6,583	6,583
Clerk of Courts	68,950	68,950	68,950	68,420
Total Judicial	370,680	364,608	353,629	235,099
<i>Public Safety</i>				
Sheriff	1,740,881	1,806,460	1,856,865	1,995,648
Emergency Management	353,074	390,638	419,409	419,409
911 Emergency Communications	1,003,632	1,059,559	1,194,305	1,194,305
Total Public Safety	3,097,587	3,256,657	3,470,579	3,609,362
<i>Public Works</i>				
County Engineer	6,403,356	6,475,749	6,527,782	6,510,167
GIS	6,495	6,495	6,495	6,495
Infrastructure	75,329,228	76,818,708	77,998,889	78,841,093
Total Public Works	81,739,079	83,300,952	84,533,166	85,357,755
<i>Health</i>				
Dog and Kennel	719,388	719,388	698,088	726,700
Ambulance Service	1,942,250	1,952,025	2,188,056	2,408,327
Solid Waste	1,378,157	1,431,157	1,410,028	1,429,206
Health Department	100,509	123,918	123,918	123,918
Total Health	4,140,304	4,226,488	4,420,090	4,688,151
<i>Human Services</i>				
County Home Farm	28,711	28,711	28,711	28,711
Veteran's Services	5,135	5,135	5,135	5,135
Job & Family Services	2,944,230	2,940,343	2,959,305	2,802,565
Child Support Enforcement	19,359	6,908	6,908	6,908
Childrens Services	1,141,168	1,387,076	1,692,340	1,793,298
ACBDD (Beacon School)	6,735,861	7,123,769	7,123,769	7,328,209
Total Human Services	10,874,464	11,491,942	11,816,168	11,964,826
<i>Conservation and Recreation</i>				
Athens County Bikeway	416,128	469,545	486,948	902,055
Ferndale Park	61,126	61,126	61,126	61,126
Total Conservation & Recreation	477,254	530,671	548,074	963,181
Total Governmental Funds Capital Assets	\$ 108,161,568	\$ 110,633,518	\$ 112,751,350	\$ 114,552,313

Source: Athens County Auditor

	2014	2015	2016	2017	2018	2019
\$	6,219,519	\$ 6,211,968	\$ 6,224,363	\$ 6,281,363	\$ 6,344,858	\$7,764,213
	58,422	58,422	80,616	240,439	606,879	606,879
	29,555	22,425	22,425	22,425	22,425	22,425
	61,924	61,924	85,398	91,409	176,699	182,699
	147,138	139,602	139,602	139,602	27,065	27,065
	793,718	805,908	805,908	805,908	799,278	744,673
	26,470	26,470	27,689	27,689	33,439	33,439
	29,810	29,810	29,810	29,810	29,810	29,810
	111,967	111,967	111,967	111,967	111,967	518,136
	392,540	577,903	603,276	1,759,487	1,809,009	1,888,409
	7,871,063	8,046,399	8,131,054	9,510,099	9,961,429	11,817,748
	86,465	81,269	92,799	102,799	102,799	105,394
	21,000	21,000	21,000	21,000	21,000	21,000
	41,851	26,156	40,446	40,446	27,460	27,460
	6,583	6,583	12,634	12,634	12,634	12,634
	34,219	32,883	32,883	32,883	32,883	32,883
	190,118	167,891	199,762	209,762	196,776	199,371
	2,115,732	1,808,438	1,915,829	2,445,542	2,738,511	2,888,035
	419,409	419,409	419,409	419,409	396,909	421,219
	1,659,513	1,811,945	2,244,173	2,684,387	2,203,155	2,347,523
	4,194,654	4,039,792	4,579,411	5,549,338	5,338,575	5,656,777
	7,388,025	7,631,556	7,701,020	8,039,918	8,191,637	9,546,850
	6,495	6,495	6,495	6,495	6,495	13,763
	80,139,289	81,062,988	82,256,239	83,269,323	84,841,803	89,772,264
	87,533,809	88,701,039	89,963,754	91,315,736	93,039,935	99,332,877
	726,700	726,700	726,700	737,435	737,435	737,435
	2,383,634	2,942,051	3,082,474	3,438,485	3,500,197	3,721,324
	1,429,206	1,416,882	240,141	99,263	0	0
	114,055	114,055	114,055	114,055	127,671	127,457
	4,653,595	5,199,688	4,163,370	4,389,238	4,365,303	4,586,216
	28,711	28,711	28,711	28,711	28,711	28,711
	5,135	0	0	0	0	0
	2,802,565	2,704,180	2,704,672	4,719,266	4,737,925	6,231,568
	6,908	6,908	6,908	6,908	6,908	6,908
	1,854,344	1,816,338	1,803,003	1,774,903	1,802,555	1,802,555
	7,215,380	7,280,321	7,443,471	8,040,906	8,055,532	6,832,185
	11,913,043	11,836,458	11,986,765	14,570,694	14,631,631	14,901,927
	913,068	919,742	994,020	1,079,548	1,229,132	1,409,078
	61,126	61,126	61,126	71,098	71,098	71,098
	974,194	980,868	1,055,146	1,150,646	1,300,230	1,480,176
\$	117,330,476	\$ 118,972,135	\$ 120,079,262	\$ 126,695,513	\$ 128,833,879	\$ 137,975,092

Table 19
Athens County, Ohio
Assessed Valuation of Exempted Real Property
January 1, 2019

	United States of America	State of Ohio	County	Townships	Municipalities	Board of Education
<u>MUNICIPALITY</u>						
Athens City	\$ 334,150	\$ 15,794,520	\$ 4,802,950	\$ 244,860	\$ 15,586,410	\$ 7,355,210
Nelsonville City	461,210	102,270	5,206,700	0	1,639,750	8,218,330
Albany Corporation	0	38,470	10,510	17,110	139,140	151,110
Amesville Corporation	0	0	12,540	2,010	111,060	1,004,830
Buchtel Corporation	30,420	0	40	0	63,830	48,200
Chauncey Corporation	44,040	0	0	0	261,830	770,670
Coolville Corporation	0	23,030	30,420	52,560	86,250	909,200
Glouster Corpoation	220	100	57,160	64,010	236,100	1,570,460
Jacksonville Corporation	7,960	0	0	2,110	112,950	0
Trimble Corporation	0	10	0	4,490	96,800	0
	<u>\$878,000</u>	<u>\$15,958,400</u>	<u>\$10,120,320</u>	<u>\$387,150</u>	<u>\$18,334,120</u>	<u>\$20,028,010</u>
<u>TOWNSHIPS</u>						
Athens Township	\$ 50	\$ 212,000	\$ 1,207,500	\$ 190,710	\$ 1,190,070	\$ 5,284,820
Alexander Township	0	517,970	14,980	27,860	240	1,609,030
Ames Township	0	28,130	610	30,950	31,550	0
Bern Township	0	179,660	0	45,710	0	3,560
Canaan Township	133,380	1,517,740	376,870	58,880	63,170	0
Carthage Township	0	365,790	4,390	107,920	0	0
Dover Township	2,923,490	13,790	776,350	29,610	41,970	5,010
Lee Township	0	19,860	47,840	127,310	35,220	29,880
Lodi Township	4,900	180,610	8,210	303,550	0	0
Rome Township	55,700	122,820	7,600	82,510	0	2,525,680
Troy Township	25,820	178,010	57,490	10,630	0	0
Trimble Township	1,748,690	2,414,560	10,010	1,017,160	56,820	2,011,730
Waterloo Township	71,790	2,297,220	46,600	98,210	0	0
York Township	2,890,100	722,290	36,560	99,410	0	1,270
	<u>\$7,853,920</u>	<u>\$8,770,450</u>	<u>\$2,595,010</u>	<u>\$2,230,420</u>	<u>\$1,419,040</u>	<u>\$11,470,980</u>
Total Athens County	<u>\$8,731,920</u>	<u>\$24,728,850</u>	<u>\$12,715,330</u>	<u>\$2,617,570</u>	<u>\$19,753,160</u>	<u>\$31,498,990</u>
<u>SCHOOL DISTRICTS</u>						
Athens CSD	\$ 3,301,730	\$ 16,539,310	\$ 6,786,800	\$ 374,400	\$ 17,054,260	\$ 13,415,710
Alexander LSD	76,690	3,062,240	128,140	562,270	174,600	1,790,020
Federal Hocking LSD	214,900	1,888,070	489,920	492,580	318,050	4,443,270
Trimble LSD	1,659,890	2,379,800	67,170	1,087,770	502,380	3,556,480
Nelsonville-York CSD	3,478,710	859,430	5,243,300	99,410	1,703,870	8,293,510
Warren LSD	0	0	0	1,140	0	0
	<u>\$8,731,920</u>	<u>\$24,728,850</u>	<u>\$12,715,330</u>	<u>\$2,617,570</u>	<u>\$19,753,160</u>	<u>\$31,498,990</u>
<u>Joint Vocational Schools</u>						
Tri-County J.V.S.	\$8,731,920	\$24,728,850	\$12,715,330	\$2,616,430	\$19,753,160	\$31,498,990
Washington County J.V.S.	0	0	0	1,140	0	0
	<u>\$8,731,920</u>	<u>\$24,728,850</u>	<u>\$12,715,330</u>	<u>\$2,617,570</u>	<u>\$19,753,160</u>	<u>\$31,498,990</u>

Conservancy & Park Districts (Publicly Owned)	Schools, Colleges & Academies (Privately Owned)	Charitable Institutions (Privately Owned)	Churches, Etc. Public Worship	Graveyards, Monuments, Cemetaries	Tax Abatements	Athens Metropolitan Housing Authority	Total Value
\$ 580,690	\$ 239,937,910	\$ 18,099,270	\$ 4,964,750	\$ 516,380	\$ 8,515,210	\$ 1,505,640	\$ 318,237,950
175,620	13,797,030	2,317,750	1,107,950	25,380	0	46,760	33,098,750
30,370	0	208,810	963,490	0	0	26,580	1,585,590
0	0	0	16,100	0	0	0	1,146,540
0	0	0	196,400	0	0	104,720	443,610
0	0	31,520	283,380	7,670	0	115,880	1,514,990
0	0	170,630	302,280	1,670	0	0	1,576,040
0	0	680,420	280,060	0	0	49,570	2,938,100
0	0	47,220	61,990	0	0	72,390	304,620
20	0	44,530	28,060	17,280	0	0	191,190
<u>\$786,700</u>	<u>\$253,734,940</u>	<u>\$21,600,150</u>	<u>\$8,204,460</u>	<u>\$568,380</u>	<u>\$8,515,210</u>	<u>\$1,921,540</u>	<u>\$361,037,380</u>
\$ 108,490	\$ 197,240	\$ 495,090	\$ 2,102,920	\$ 13,270	0	\$ 1,373,070	\$ 12,375,230
0	50,530	554,770	1,125,500	199,870	0	563,160	4,663,910
160	0	0	98,650	11,910	0	6,360	208,320
0	0	0	71,630	2,230	0	0	302,790
111,020	0	12,430	97,790	49,500	0	3,060	2,423,840
0	0	12,920	269,910	24,250	0	551,250	1,336,430
310,360	0	293,120	174,150	41,480	0	2,867,650	7,476,980
21,980	3,492,370	294,880	113,710	0	0	1,420	4,184,470
0	0	0	78,250	13,430	0	84,120	673,070
12,810	0	70,180	125,120	41,770	0	67,520	3,111,710
67,050	0	57,570	493,810	43,300	0	38,770	972,450
511,300	0	0	124,580	14,940	0	482,010	8,391,800
37,430	0	62,260	289,320	15,950	0	18,200	2,936,980
70,350	2,711,480	11,020	363,660	115,080	0	205,440	7,226,660
<u>\$1,250,950</u>	<u>\$6,451,620</u>	<u>\$1,864,240</u>	<u>\$5,529,000</u>	<u>\$586,980</u>	<u>\$0</u>	<u>\$6,262,030</u>	<u>\$56,284,640</u>
<u>\$2,037,650</u>	<u>\$260,186,560</u>	<u>\$23,464,390</u>	<u>\$13,733,460</u>	<u>\$1,155,360</u>	<u>\$8,515,210</u>	<u>\$8,183,570</u>	<u>\$417,322,020</u>
\$ 1,096,970	\$ 240,135,150	\$ 12,093,940	\$ 7,503,880	\$ 604,320	\$ 8,072,860	\$ 2,340,220	\$ 329,319,550
86,060	3,542,900	1,120,720	2,592,880	237,340	0	844,150	14,218,010
97,330	0	7,148,790	1,393,160	141,020	442,350	1,375,940	18,445,380
511,320	0	772,170	530,040	32,220	0	3,266,340	14,365,580
245,970	16,508,510	2,328,770	1,668,010	140,460	0	356,920	40,926,870
0	0	0	45,490	0	0	0	46,630
<u>\$2,037,650</u>	<u>\$260,186,560</u>	<u>\$23,464,390</u>	<u>\$13,733,460</u>	<u>\$1,155,360</u>	<u>\$8,515,210</u>	<u>\$8,183,570</u>	<u>\$417,322,020</u>
\$2,037,650	\$260,186,560	\$23,464,390	\$13,687,970	\$1,155,360	\$8,515,210	\$8,183,570	\$417,275,390
0	0	0	45,490	0	0	0	46,630
<u>\$2,037,650</u>	<u>\$260,186,560</u>	<u>\$23,464,390</u>	<u>\$13,733,460</u>	<u>\$1,155,360</u>	<u>\$8,515,210</u>	<u>\$8,183,570</u>	<u>\$417,322,020</u>

Table 20
Athens County, Ohio
Athens County Taxes Collected
(Collection Year 2019)

Entity	Taxes ⁽²⁾			
	Real Estate	Manufactured Homes	Estate	Total
General Fund	\$2,702,688	\$30,525	\$0	\$2,733,213
Children Services	4,328,515	48,088	0	4,376,603
ACBDD (Beacon School)	7,569,393	84,375	0	7,653,768
Ambulance Service	2,726,363	30,467	0	2,756,830
TB Levy	131,294	1,447	0	132,741
Senior Citizens	599,244	6,576	0	605,820
Senior Citizens Meals on Wheels	268,097	3,017	0	271,114
Total County Offices and Agencies	18,325,594	204,495	0	18,530,089
Health Department	1,086,292	12,186	0	1,098,478
317 Board	2,124,657	23,935	0	2,148,592
County Library	1,070,467	11,883	0	1,082,350
⁽¹⁾ Total Outside Agencies	4,281,416	48,004	0	4,329,420
Athens CSD	20,851,145	94,179	0	20,945,324
Nelsonville-York CSD	2,560,029	40,507	0	2,600,536
Alexander LSD	6,044,294	82,584	0	6,126,878
Federal Hocking LSD	4,299,099	70,746	0	4,369,845
Trimble LSD	1,160,097	23,551	0	1,183,648
Warren LSD	86,080	2,576	0	88,656
Tri-County JVS	2,513,439	25,167	0	2,538,606
Washington Co. JVS	4,601	154	0	4,755
Total Schools	37,518,784	339,464	0	37,858,248
Athens City	970,365	73	2,648	973,086
Nelsonville City	464,919	4,682	0	469,601
Albany Village	121,760	984	0	122,744
Amesville Village	39,595	473	0	40,068
Buchtel Village	78,880	2,404	0	81,284
Chauncey Village	47,961	1,138	0	49,099
Coolville Village	25,579	313	0	25,892
Glouster Village	197,915	2,984	0	200,899
Jacksonville Village	79,783	1,911	0	81,694
Trimble Village	38,336	907	0	39,243
Total Municipalities	2,065,093	15,869	2,648	2,083,610
Alexander Township	535,066	9,342	0	544,408
Ames Township	273,459	3,805	0	277,264
Athens Township	1,046,238	10,690	0	1,056,928
Bern Township	151,581	2,043	0	153,624
Canaan Township	396,119	2,215	0	398,334
Carthage Township	271,083	6,631	0	277,714
Dover Township	368,962	6,841	0	375,803
Lee Township	351,340	2,465	0	353,805
Lodi Township	301,362	4,045	0	305,407
Rome Township	408,154	7,128	0	415,282
Trimble Township	195,633	3,740	0	199,373
Troy Township	341,600	7,588	0	349,188
Waterloo Township	302,001	8,084	0	310,085
York Township	581,071	10,560	0	591,631
Total Townships	5,523,669	85,177	0	5,608,846
County Wide Total	\$ 67,714,556	\$ 693,009	\$ 2,648	\$ 68,410,213

Source: Athens County Auditor

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

⁽²⁾ Taxes are net of any fees (except for County & outside agency funds which report gross taxes) and include Homestead and Credits from the State.

Table 21
Athens County, Ohio
Athens County State Payments and Special Assessments Collected
(Collection Year 2019)

Entity	State Payments			
	Gasoline	Motor Vehicle License	Local Government	Total
General Fund	\$0	\$13,106	\$640,154	\$653,260
Co. Engineer	2,939,200	1,967,537	0	4,906,737
Total County Offices and Agencies	2,939,200	1,980,643	640,154	5,559,997
Athens City	0	89,010	389,367	478,377
Nelsonville City	0	33,607	62,465	96,072
Albany Village	0	6,206	17,951	24,157
Amesville Village	0	1,136	6,227	7,363
Buchtel Village	0	3,405	11,074	14,479
Chauncey Village	0	5,368	9,778	15,146
Coolville Village	0	3,561	12,968	16,529
Glouster Village	0	31,514	17,470	48,984
Jacksonville Village	0	2,929	9,334	12,263
Trimble Village	0	2,225	9,258	11,483
Total Municipalities	0	178,961	545,892	724,853
Alexander Township	109,076	25,147	14,833	149,056
Ames Township	109,076	15,585	11,865	136,526
Athens Township	123,013	43,133	47,552	213,698
Bern Township	109,076	14,311	11,679	135,066
Canaan Township	109,076	20,450	14,513	144,039
Carthage Township	109,076	24,072	16,136	149,284
Dover Township	109,076	26,801	18,521	154,398
Lee Township	109,076	19,047	13,038	141,161
Lodi Township	109,076	22,133	15,086	146,295
Rome Township	109,076	24,647	17,052	150,775
Trimble Township	109,076	19,014	15,692	143,782
Troy Township	109,076	26,082	16,457	151,615
Waterloo Township	109,076	22,803	14,882	146,761
York Township	109,076	19,686	18,798	147,560
Total Townships	1,541,001	322,911	246,104	2,110,016
County Wide Total	\$ 4,480,201	\$ 2,482,515	\$ 1,432,150	\$ 8,394,866
Special Assessments ⁽¹⁾				
Plains Water & Sewer	\$ 34,576	Athens City		\$ 545,586
Buchtel Water & Sewer	1,679	Nelsonville City		219
Trimble Waste Water	105,345	Albany Village		4,264
Hocking Conservancy District	329,762	Glouster Village		4,691
Le-Ax Water	33,754	Jacksonville Village		3,926
Margrets Creek	161,701	Trimble Village		1,450
Tuppers Plains Chester Water	156	Total Municipalities		\$ 560,136
Sunday Creek Water	1,297			
Total Special Districts	\$ 668,270			

Source: Athens County Auditor

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

Table 22
Athens County, Ohio
Detail Sales Tax Receipts
(Collection Year 2019)
(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.).	\$ 1,531,435	22.90%	\$ 382,857	22.91%
Direct Pay	Taxes paid directly to the State.	16,425	0.25%	4,106	0.25%	20,531	0.25%
Seller's Use	Out of State Retailers.	1,023,724	15.31%	255,928	15.31%	1,279,652	15.31%
Consumer's Use	Taxes due beyond what was paid to supplier.	103,397	1.55%	25,850	1.55%	129,247	1.55%
Motor Vehicle	From County Clerk of Courts.	1,043,290	15.60%	260,609	15.59%	1,303,899	15.60%
Watercraft and Outboard Motors	From County Clerk of Courts.	11,501	0.17%	2,874	0.17%	14,375	0.17%
Liquor Control	State or Agency Liquor Stores.	33,765	0.51%	8,441	0.51%	42,206	0.51%
Voluntary Payments	Payments made by nonregistered consumers.	4,668	0.07%	1,167	0.07%	5,835	0.07%
Assessment Payments	From Tax Assessments.	21,332	0.32%	5,333	0.32%	26,665	0.32%
Audit Payments	From Audits.	14,000	0.21%	3,502	0.21%	17,502	0.21%
Sales Tax on Motor Fuel	Tax Due on Motor Fuel Tax Refunds.	900	0.01%	225	0.01%	1,125	0.01%
Certified Assessment Payments	From Certified Tax Assessments	24,174	0.36%	6,043	0.36%	30,217	0.36%
Statewide Master	Chain Stores (Wal-Mart, Lowes, Etc.).	2,483,663	37.15%	620,916	37.15%	3,104,579	37.15%
Streamlined Sales-Intrastate	Streamlined Tax Agreement Payments	37,804	0.57%	9,451	0.57%	47,255	0.57%
Streamlined Sales-Interstate	Streamlined Tax Agreement Payments	19,184	0.29%	4,796	0.29%	23,980	0.29%
Streamlined Use	Streamlined Tax Agreement Payments	9	0.00%	2	0.00%	11	0.00%
Use Tax from Ohio IT 1040	State Income Tax Payments	2,210	0.03%	552	0.03%	2,762	0.03%
Non-Resident Motor Vehicle	Non-Ohio resident purchases of motor vehicles.	1,543	0.02%	386	0.02%	1,929	0.02%
Non-Resident Watercraft	Non-Ohio resident purchases of watercraft.	0	0.00%	0	0.00%	0	0.00%
Transient Sales	Payments made from transient sales.	312,949	4.68%	78,237	4.68%	391,186	4.68%
Amnesty 2012	Use Tax Amnesty Payments	125	0.00%	31	0.00%	156	0.00%
Cigarettes	Use Tax on Cigarettes	0	0.00%	0	0.00%	0	0.00%
Amnesty 2018	Use Tax Amnesty Payments	27	0.00%	7	0.00%	34	0.00%
Total Receipts		<u>6,686,125</u>	<u>100.00%</u>	<u>1,671,313</u>	<u>100.00%</u>	<u>8,357,438</u>	<u>100.00%</u>
Adjustments		0		0		0	
Less Refund		<u>(68,842)</u>		<u>(17,211)</u>		<u>(86,053)</u>	
Aggregate Tax Receipts		<u>6,617,283</u>		<u>1,654,102</u>		<u>8,271,385</u>	
Less 1% Administrative Fee		<u>(66,173)</u>		<u>(16,541)</u>		<u>(82,714)</u>	
Total Tax Allocation		<u>\$ 6,551,110</u>		<u>\$ 1,637,561</u>		<u>\$ 8,188,671</u>	

Source: Ohio Department of Taxation

OHIO AUDITOR OF STATE KEITH FABER



ATHENS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/15/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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