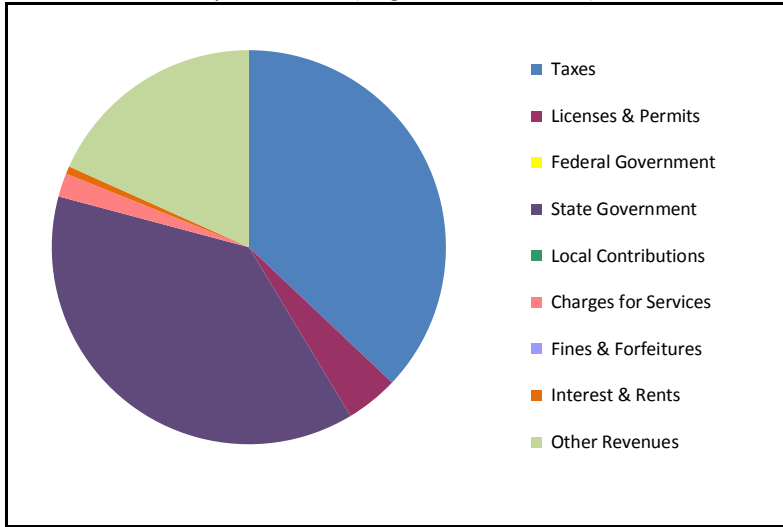


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Athens - Calhoun

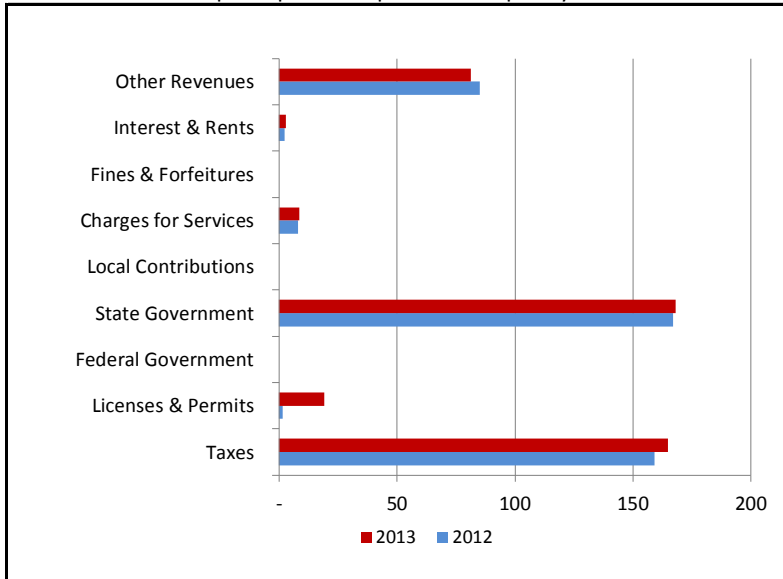
1. Where our money comes from (all governmental funds)



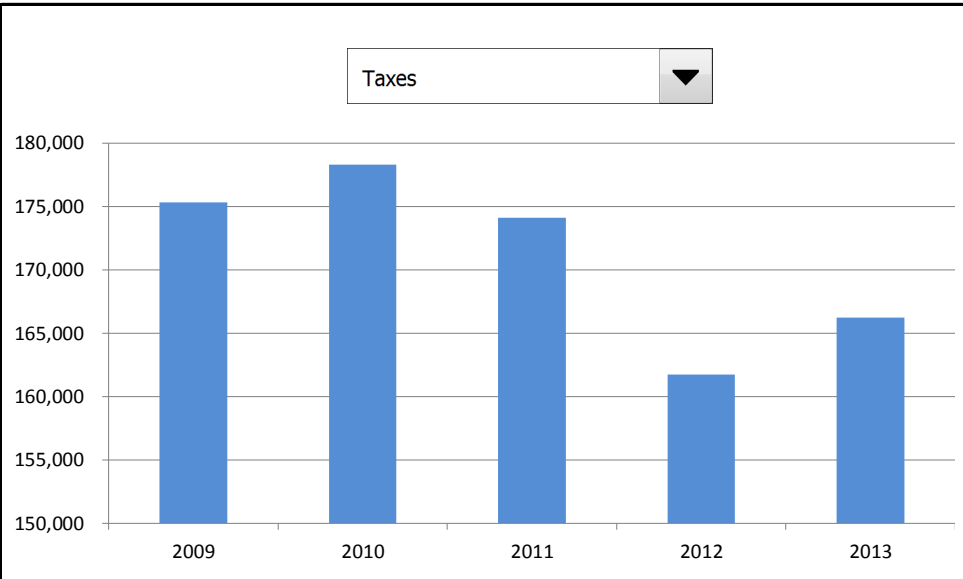
2. Compared to the prior year

	2012	2013	Change
Taxes	\$ 161,702	\$ 166,207	2.79%
Licenses & Permits	1,563	19,345	1137.68%
Federal Government	-	-	N/A
State Government	169,574	169,508	-0.04%
Local Contributions	-	-	N/A
Charges for Services	8,236	8,676	5.34%
Fines & Forfeitures	-	-	N/A
Interest & Rents	2,468	2,834	14.83%
Other Revenues	86,545	82,001	-5.25%
Total Revenues	\$ 430,088	\$ 448,571	4.30%

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources

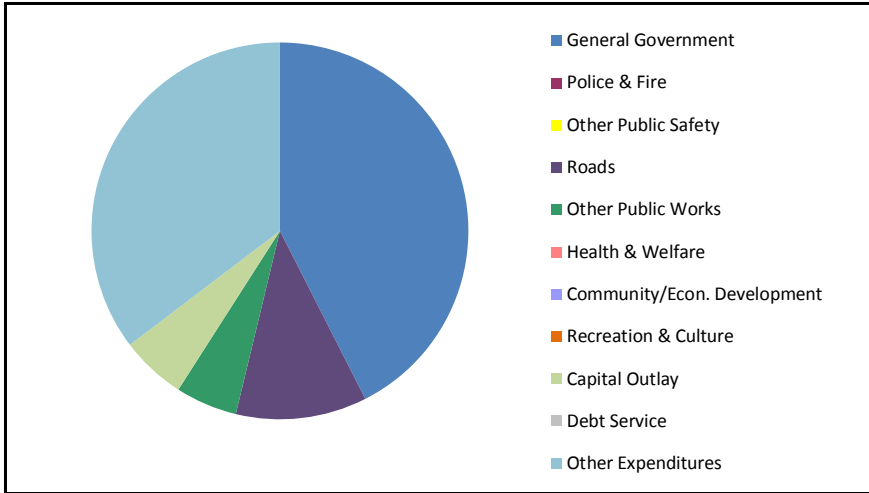


Commentary:

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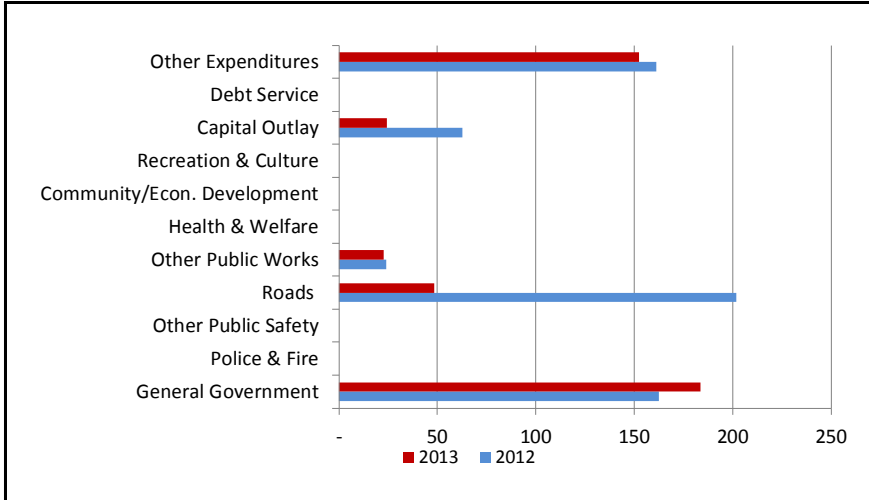
1. Where we spend our money (all governmental funds)



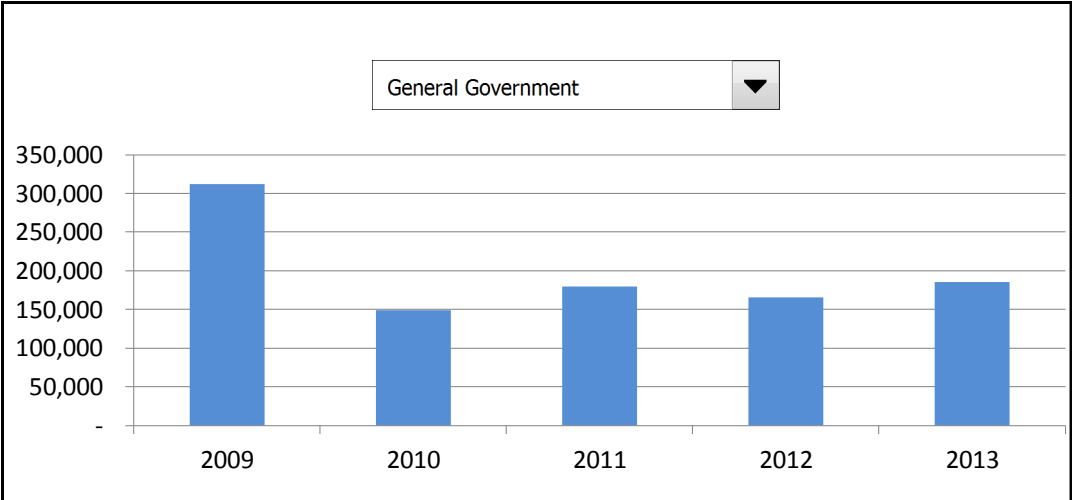
2. Compared to the prior year

	2012	2013	Change
General Government	\$ 165,211	\$ 185,188	12.09%
Police & Fire	-	-	N/A
Other Public Safety	-	-	N/A
Roads	204,914	48,999	-76.09%
Other Public Works	24,522	23,070	-5.92%
Health & Welfare	-	-	N/A
Community/Econ. Development	-	-	N/A
Recreation & Culture	-	-	N/A
Capital Outlay	63,640	24,408	-61.65%
Debt Service	-	-	N/A
Other Expenditures	163,685	153,916	-5.97%
Total Expenditures	\$ 621,972	\$ 435,581	-29.97%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

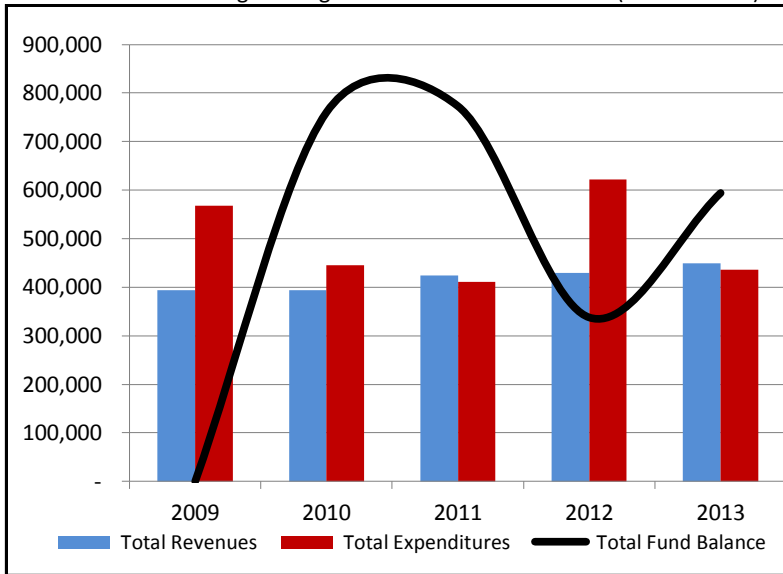


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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Athens - Calhoun

1. How have we managed our governmental fund resources (fund balance)

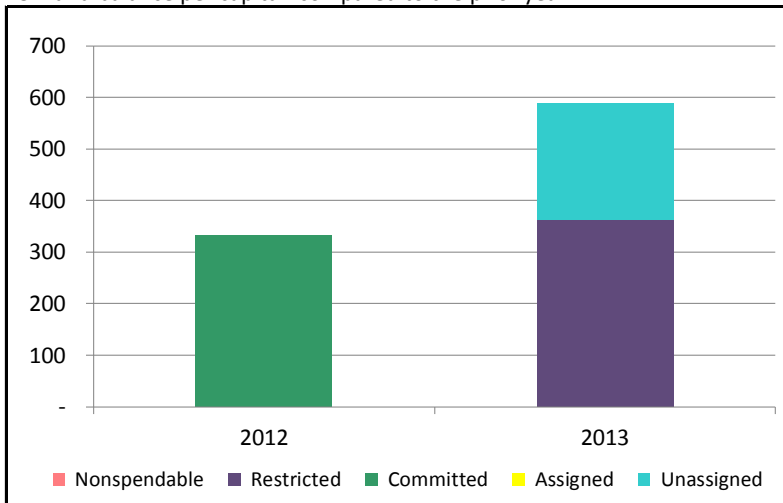


2. Compared to the prior year

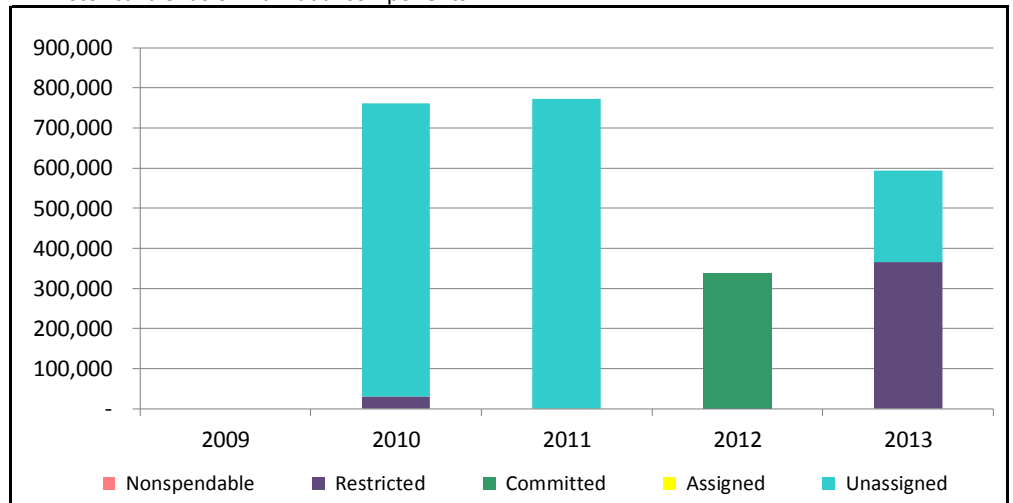
Statement Balance	2012	2013	Change
Revenues	\$ 430,088	\$ 448,571	4.30%
Expenditures	621,972	435,581	-29.97%
Surplus (Shortfall)	\$ (191,884)	\$ 12,990	-106.77%

Fund balance	2012	2013	Change
Nonspendable	\$ -	\$ -	N/A
Restricted	-	366,002	N/A
Committed	337,675	-	-100.00%
Assigned	-	-	N/A
Unassigned	-	228,105	N/A
Total Fund Balance	\$ 337,675	\$ 594,107	75.94%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components

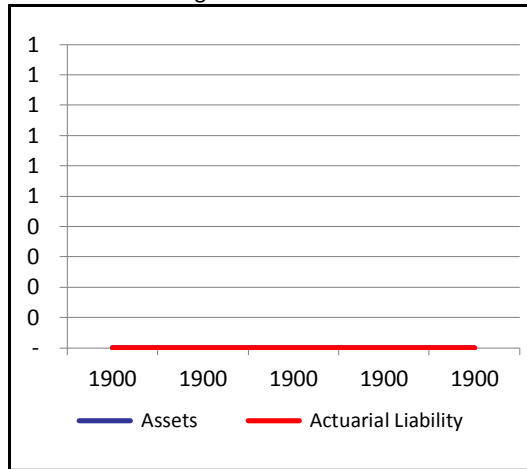


Commentary:

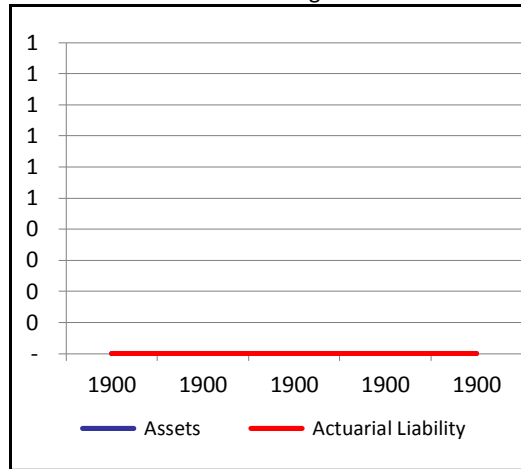
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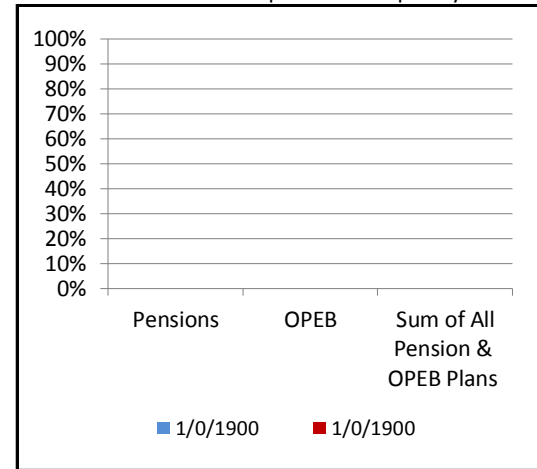
1. Pension funding status



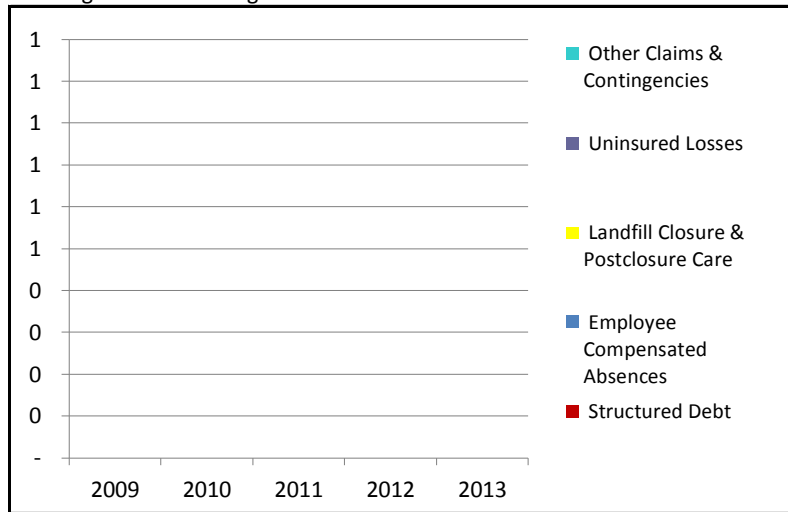
2. Retiree Health care funding status



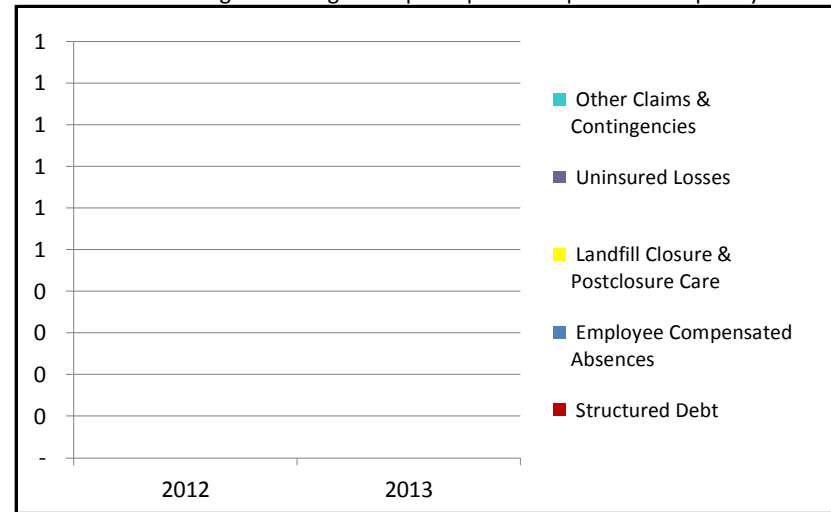
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



The Village of Athens has no unfunded pensions or other post-employment benefits. The Village of Athens has no existing debt.

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