



Dave Yost • Auditor of State

COUNTIES SUMMARY OF UNAUDITED FINANCIAL INFORMATION

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

**COUNTY SUMMARY OF UNAUDITED FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2014
TABLE OF CONTENTS**

Table of Contents	i
Letter of Transmittal	iii
 Counties – GAAP basis filings:	
Summary of Unaudited Data from the Statement of Net Position - Governmental Activities	3
Summary of Unaudited Data from the Statement of Activities - Governmental Activities	13
Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General	21
Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds	29
Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds - General	37
Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds - Total Governmental Funds	45
Proprietary Funds - Enterprise Funds:	
Summary of Unaudited Data from the Statement of Net Position –	
Water –	55
Sewer –	65
Landfill –	75
Summary of Unaudited Data from the Statement of Revenues, Expenses, and Changes in Net Position –	
Water –	85
Sewer –	91
Landfill –	97
Long Term Obligations at Year End	103
Other Information - Demographics	107
 Counties – Cash basis filings:	
Summary of Unaudited Data from the Statement of Net Position - Governmental Activities	111
Summary of Unaudited Data from the Statement of Activities - Governmental Activities	113
Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General	117
Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds	119
Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances – Governmental Funds - General	121
Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances – Governmental Funds - Total Governmental Funds	125
Proprietary Funds - Enterprise Funds:	
Summary of Unaudited Data from the Statement of Net Position –	
Water –	129
Sewer –	130
Landfill –	131
Summary of Unaudited Data from the Statement of Receipts, Disbursements, and Changes in Net Position –	
Water –	133
Sewer –	136
Landfill –	139
Long Term Obligations at Year End	141
Other Information - Demographics	143

**COUNTY SUMMARY OF UNAUDITED FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2013
TABLE OF CONTENTS
(Continued)**

Counties – Modified Cash basis filings:

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities	147
Summary of Unaudited Data from the Statement of Activities - Governmental Activities	149
Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General.....	153
Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds.....	155
Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances – Governmental Funds - General	157
Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances – Governmental Funds - Total Governmental Funds	161
Proprietary Funds - Enterprise Funds:	
Summary of Unaudited Data from the Statement of Net Position – Water –.....	165
Sewer –	166
Landfill –	167
Summary of Unaudited Data from the Statement of Receipts, Disbursements, and Changes in Net Position – Water –	169
Sewer –	172
Landfill –	175
Long Term Obligations at Year End	177
Other Information - Demographics	179



Dave Yost • Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio counties for the year ended December 31, 2014 as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

Sincerely,

A handwritten signature in blue ink that reads "Dave Yost".

Dave Yost,
Auditor of State

ALL COUNTIES REPORTING UNDER
GAAP

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Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Assets											
County	Cash And Cash Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Special Assessments Receivable	Sales Tax Receivable
Allen County	36,714,643	0	615,683	76,282	80,730	(668,722)	8,596,319	190,908	13,526,735	3,262,740	4,374,339
Ashland County	14,381,920	0	965,275	20,029	790	0	4,587,656	73,527	7,521,946	0	1,907,172
Ashtabula County	40,330,528	0	153,494	55,885	215,815	135,981	0	152,009	16,673,929	409,950	2,583,470
Athens County	20,308,104	0	243,374	26,995	547,877	(225)	4,985,936	324,412	13,427,505	0	1,317,770
Auglaize County	2,943,077	19,571,368	548,976	102,620	164,861	3,042	3,959,432	229,670	6,386,311	1,014,658	1,353,475
Belmont County	37,462,528	0	509,380	1,833	20,589	(5,031)	7,953,875	147,328	13,041,205	0	5,088,834
Butler County	143,773,220	0	848,742	268,529	985,207	(76,163)	0	1,714,593	61,768,735	8,753,976	10,067,294
Carroll County	14,965,273	0	434,386	1,332	114,542	0	0	114,047	5,054,822	0	1,048,564
Clark County	50,851,696	0	157,137	136,446	760,015	4,384	0	461,539	23,993,449	152,202	3,965,081
Clermont County	69,393,404	0	0	130,944	206,044	(530,079)	9,532,104	0	20,617,970	11,132,955	4,779,691
Clinton County	44,515,059	1,949,220	36,443	60,862	114,886	0	0	149,148	6,364,220	96,761	2,064,342
Columbiana County	47,948,822	0	866,327	51,501	149,199	(17,092)	0	340,613	11,969,335	0	4,180,361
Coshocton County	15,401,570	0	358,197	36,910	450,761	0	3,376,720	72,844	7,883,325	0	1,369,741
Crawford County	22,940,658	0	263,213	34,810	227,979	275	0	277,450	6,103,308	340,581	1,382,999
Cuyahoga County	984,938,171	0	0	719,406	9,502,977	(232,235)	72,961,959	0	415,313,101	0	67,309,576
Defiance County	22,377,875	0	572,006	103,576	75,697	1,568,343	3,274,097	1,101,525	5,709,366	1,445,555	916,014
Delaware County	102,345,806	0	1,219,851	304,741	148,774	(13,029)	0	2,159,167	29,010,167	5,088,363	13,604,742
Erie County	38,490,080	0	371,309	77,098	61,966	1,233,288	0	149,561	10,430,536	591,037	3,576,987
Fairfield County	58,640,375	0	593,809	107,352	807,124	(3,898)	13,240,815	300,908	26,280,556	957,885	5,363,934
Franklin County	783,736,000	0	4,000,000	1,666,000	7,324,000	18,000	0	411,000	440,060,000	0	73,405,000
Fulton County	29,277,512	0	216,554	63,526	322,533	2,048	0	149,317	6,960,275	498,530	2,004,970
Gallia County	7,980,798	0	146,623	0	64,192	125,934	3,226,354	66,614	4,151,525	0	1,254,488
Geauga County	39,362,637	0	325,048	2,423	810,482	0	8,287,990	122,147	25,774,843	1,113,403	6,773,152
Greene County	93,795,735	0	0	158,730	637,304	89,858	10,385,617	0	42,920,917	23	0
Hamilton County	417,113,926	0	292,648	1,060,129	6,352,781	14,340	49,409,906	0	266,871,152	5,768,996	13,958,594
Hancock County	51,547,609	0	359,817	16,633	324,002	10,815	0	453,771	11,073,851	1,727,621	3,723,610
Henry County	18,663,839	0	148,965	5,820	62,860	0	0	215,868	6,404,214	517,695	990,209
Hocking County	12,167,116	0	406,225	982	94,403	0	2,703,996	0	6,539,683	15,573	0
Holmes County	18,511,730	0	684,561	5,429	254,377	0	0	133,413	6,294,646	0	1,823,626
Huron County	19,285,182	0	729,869	24,060	146,138	0	0	118,185	5,731,465	277,803	1,540,118
Jefferson County	29,852,624	1,222,136	551,146	6,484	1,877,078	17,349	8,070,900	229,576	12,087,849	0	3,338,830
Knox County	30,320,949	0	425,146	56,033	194,062	11,092	6,230,175	102,836	12,327,602	201	0
Lake County	122,524,613	0	1,036,793	497,290	788,259	3,292	0	246,993	46,891,015	16,888,158	5,658,966
Licking County	53,436,094	0	263,145	6,008	609,614	0	8,083,618	169,307	36,842,691	225,869	0
Logan County	20,877,053	0	1,050,405	32,305	397,910	0	3,545,049	236,446	10,080,325	37,569	0
Lorain County	111,772,850	0	1,291,156	0	88,602,372	2,650,776	0	0	0	0	0
Lucas County	181,397,336	0	746,450	345,509	3,145,570	56,443	0	95,001	109,587,721	22,695,355	22,406,599
Mahoning County	90,104,737	0	0	94,088	1,336,990	(4,810)	16,667,923	0	39,009,964	455,367	9,099,322
Marion County	27,982,903	0	0	49,866	72,638	(608)	0	0	7,828,076	0	2,888,601
Medina County	54,598,343	0	553,943	116,140	905,214	571,474	8,904,401	0	26,680,879	4,708,168	3,886,174
Miami County	25,763,460	32,667,005	511,039	47,574	513,365	(4,208)	15,177,217	203,598	15,744,831	0	0
Monroe County	8,351,262	0	262,740	22,987	138,196	346,839	3,159,698	67,837	1,475,576	0	850,190
Montgomery County	313,936,610	0	175,171	1,475,686	3,238,975	4,236,871	0	801,226	163,044,036	2,391,676	20,821,557

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Assets											
County	Cash And Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Special Assessments Receivable	Sales Tax Receivable
Morrow County	10,094,036	0	235,884	18,171	184,824	126,425	0	233,537	4,407,345	0	891,609
Muskingum County	57,860,967	0	827,866	68,800	190,234	4,931,471	8,995,166	338,781	15,399,036	252,763	4,960,150
Noble County	10,216,090	0	164,343	0	9,373	9,162	2,907,553	109,885	2,577,391	0	645,769
Pickaway County	24,679,762	0	410,783	37,144	7,731	47,033	3,839,692	79,270	6,304,858	59,010	1,256,546
Pike County	23,528,546	0	0	13,457	140,965	297,697	0	0	5,196,315	0	0
Portage County	69,378,527	0	655,802	0	0	(638,049)	8,331,318	198,376	26,107,370	973,488	4,972,517
Preble County	14,452,803	0	223,959	58,476	101,396	331,468	0	47,727	3,711,842	164,479	817,706
Richland County	54,267,787	266,387	873,120	11,406	912,486	0	11,249,220	281,592	18,025,348	2,670,333	4,955,140
Ross County	14,936,944	0	818,590	31,439	120,547	0	5,837,946	113,795	11,437,926	0	3,954,044
Sandusky County	29,602,322	0	437,495	25,346	488,307	12,000	0	222,079	10,593,248	207,844	2,840,004
Scioto County	22,211,651	0	405,847	0	55,825	3,250	0	370,169	8,001,667	0	2,953,255
Seneca County	29,633,082	0	477,909	13,091	373,901	1,563	3,540,194	224,548	5,857,867	0	2,179,753
Shelby County	24,019,476	0	314,456	45,484	676,168	41	4,665,773	151,624	6,597,812	321,539	1,638,448
Stark County	133,047,874	0	2,057,349	0	675,723	14,992	43,382,208	981,048	60,504,234	5,388,550	7,601,740
Summit County	244,793,609	0	976,828	668,213	340,429	(131,871)	0	1,212,111	151,283,702	543,412	0
Trumbull County	100,363,100	0	1,055,964	56,830	703,931	30,589	11,628,955	353,406	40,546,664	8,560,256	6,753,298
Tuscarawas County	37,843,767	0	1,230,004	20,659	218,092	529,154	4,844,754	1,297,649	10,521,924	0	3,400,862
Union County	39,413,338	0	717,352	76,505	508,749	0	4,250,957	685,461	12,271,859	142,562	3,026,747
Van Wert County	9,373,357	336,028	300,293	6,057	296,375	2,188	3,896,576	46,156	4,823,831	255,904	672,923
Warren County	129,132,785	0	1,206,675	155,101	2,790,426	291,564	12,012,476	1,754,742	41,212,481	10,363,927	5,590,048
Washington County	26,946,762	26,058	588,248	0	69,599	548	7,148,022	295,845	9,628,129	0	3,542,429
Wayne County	43,238,392	133,409	223,294	0	412,513	(2,323)	0	480,137	14,851,051	0	2,955,242
Wood County	91,014,364	4,347,714	585,614	276,468	188,820	(261,466)	0	552,498	36,561,610	527,729	5,026,919

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Assets (Continued)											
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Total Assets
Allen County	0	0	1,710,926	0	0	0	11,041,056	119,591,005	(68,003,647)	74,704	131,183,701
Ashland County	18,100	0	0	0	0	0	1,048,825	92,371,268	(56,458,352)	17,579	66,455,735
Ashtabula County	0	8,202,744	0	2,463,895	0	0	112,715,277	51,349,767	(19,296,716)	270,480	216,416,508
Athens County	0	0	0	316,383	0	0	1,586,121	115,830,042	(62,200,851)	680	96,714,123
Auglaize County	0	0	413,663	0	0	0	2,475,395	85,995,486	(44,996,144)	0	80,165,890
Belmont County	175,752	0	0	319,292	0	0	15,899,589	62,973,755	0	0	143,588,929
Butler County	7,363,052	39,890,589	0	898,871	0	0	19,469,364	465,369,559	(109,712,002)	269,504	651,653,070
Carroll County	0	2,657,058	0	28,737	0	0	1,281,910	75,426,256	(45,736,787)	0	55,390,140
Clark County	0	40,456,704	0	0	0	0	17,999,819	211,500,925	(138,832,849)	0	211,606,548
Clermont County	2,249,174	0	0	438,808	0	0	18,651,454	131,495,007	0	1,900,180	269,997,656
Clinton County	0	4,219,144	10,200,000	40,638	0	0	1,119,839	47,019,685	0	0	117,950,247
Columbiana County	0	13,403,921	0	158,466	0	0	1,281,026	82,296,780	(38,016,820)	0	124,612,439
Coshocton County	0	0	0	0	0	0	1,193,301	52,463,015	(28,948,317)	0	53,658,067
Crawford County	0	4,928,757	0	29,824	0	0	7,561,345	39,429,525	0	5,989	83,526,713
Cuyahoga County	0	0	0	400,667,858	0	0	191,178,879	1,568,222,425	(568,209,600)	0	3,142,372,517
Defiance County	0	0	0	671,715	0	0	1,166,807	103,314,791	(40,227,240)	0	102,070,127
Delaware County	784,320	10,789,834	0	0	0	0	53,464,712	247,543,050	(101,304,820)	1,199	365,146,877
Erie County	1,992,114	5,758,270	157,385	0	0	0	3,004,371	106,154,835	(47,930,782)	188,683	124,306,738
Fairfield County	0	0	0	303,857	1,701,630	0	6,671,805	294,579,241	(126,716,602)	234,042	283,062,833
Franklin County	0	113,754,000	7,025,000	3,156,000	0	2,400,000	155,768,000	948,213,000	(309,433,000)	1,277,000	2,232,780,000
Fulton County	0	3,270,901	0	124,448	0	0	2,287,118	93,308,302	(48,263,748)	0	90,222,286
Gallia County	0	0	0	746,238	0	0	95,979,167	10,546,000	0	0	124,287,933
Geauga County	0	0	0	2,702,649	0	0	135,951,522	85,269,759	(43,533,613)	0	262,962,442
Greene County	0	0	0	0	0	0	134,474,885	53,146,418	(23,816,966)	0	311,792,521
Hamilton County	0	0	0	0	0	0	97,446,337	1,157,716,910	(928,480,021)	0	1,087,525,698
Hancock County	283,979	5,531,714	0	682,789	0	0	41,055,636	114,810,658	(47,919,067)	32,411	183,715,849
Henry County	0	5,219,223	0	1,757,365	0	0	1,940,808	78,185,661	(42,257,377)	114,000	71,969,150
Hocking County	0	0	0	0	0	0	823,065	25,546,359	0	0	48,297,402
Holmes County	0	3,648,664	0	0	0	0	1,317,912	57,526,469	(33,192,812)	0	57,008,015
Huron County	0	3,013,057	0	207,741	0	0	2,422,056	83,832,570	(46,232,694)	0	71,095,550
Jefferson County	0	0	0	147,158	0	0	5,419,797	103,189,480	0	27,531	166,037,938
Knox County	0	0	0	80,985	0	55,407	4,116,752	89,849,910	(35,614,460)	946,176	109,102,866
Lake County	0	14,830,754	0	549,104	0	0	12,050,856	134,963,621	0	0	356,929,714
Licking County	0	0	0	3,106,413	0	0	6,858,384	102,544,285	(39,446,562)	0	172,698,866
Logan County	0	0	0	166,250	0	0	4,796,172	122,533,214	(51,894,437)	0	111,858,261
Lorain County	0	391,221	0	0	0	0	14,718,484	120,009,426	0	0	339,436,285
Lucas County	0	31,656,862	0	266,334	0	0	48,560,264	276,363,193	0	0	697,322,637
Mahoning County	0	0	0	0	0	0	9,849,221	251,754,665	(114,918,880)	0	303,448,587
Marion County	596,713	6,447,650	0	6,446	0	0	14,666,748	102,883,318	(43,511,949)	145,020	120,055,422
Medina County	0	0	0	184,602	0	0	3,010,355	53,530,841	0	0	157,650,534
Miami County	0	0	0	1,962,861	0	0	5,599,523	160,749,663	(63,810,880)	800,335	195,925,383
Monroe County	0	0	0	48,425	0	0	77,802	29,793,888	0	6,258	44,601,698
Montgomery County	0	29,579,382	0	0	0	0	398,865,174	292,954,971	(160,612,282)	1,256	1,070,910,309

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Assets (Continued)											
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Total Assets
Morrow County	0	4,241,482	0	802,940	0	0	887,733	73,155,984	(42,265,492)	89,789	53,104,267
Muskingum County	234,688	0	0	208,229	0	0	40,562,611	59,796,515	0	0	194,627,277
Noble County	0	0	0	0	0	0	13,324,442	13,637,848	0	0	43,601,856
Pickaway County	480,930	0	0	476,821	0	0	731,102	74,055,311	(33,612,028)	0	78,853,965
Pike County	0	4,230,094	0	1,404,648	0	0	10,826,463	43,116,238	0	0	88,754,423
Portage County	0	0	0	5,727,345	0	0	3,639,501	178,828,911	(68,914,715)	0	229,260,391
Preble County	0	2,559,863	0	0	0	0	3,372,781	28,765,509	0	0	54,608,009
Richland County	0	0	0	28,648	0	0	3,561,012	99,317,963	0	0	196,420,442
Ross County	0	0	0	981,164	0	0	5,469,128	33,429,285	0	1,880,322	79,011,130
Sandusky County	0	4,100,744	0	54,739	4,226,607	0	2,349,312	87,323,332	(43,664,608)	55	98,818,826
Scioto County	19,800	6,323,319	0	155,555	165,623	0	1,573,594	85,217,514	0	0	127,457,069
Seneca County	0	0	0	39,054	4,618,406	0	21,501,853	91,724,906	(41,468,854)	0	118,717,273
Shelby County	0	0	818,144	0	0	0	2,419,034	206,725,511	(134,044,706)	0	114,348,804
Stark County	0	0	0	2,931,704	0	0	31,709,382	321,448,482	(165,381,044)	0	444,362,242
Summit County	0	36,647,915	0	10,713,107	0	0	17,932,679	226,812,832	0	0	691,792,966
Trumbull County	0	0	0	1,175,442	0	0	10,129,590	214,005,036	(113,667,394)	0	281,695,667
Tuscarawas County	0	0	0	3,097,590	0	0	1,385,927	70,587,188	0	0	134,977,570
Union County	40,968	0	0	865,000	0	0	71,656,049	46,104,356	(28,466,064)	255,800	151,549,639
Van Wert County	338,246	0	0	171,567	0	0	1,888,839	23,500,857	0	7,653	45,916,850
Warren County	5,135,966	0	0	1,363,669	0	5,000	34,079,074	160,182,097	(68,976,111)	0	336,299,920
Washington County	0	0	0	0	0	0	129,265,987	39,820,729	(22,792,800)	0	194,539,556
Wayne County	0	6,691,006	0	191,305	0	0	6,062,138	155,755,384	(84,111,399)	0	146,880,149
Wood County	0	9,520,522	554,915	0	0	0	3,717,407	174,348,022	(93,507,645)	94,274	233,547,765

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

		Liabilities									
County	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable	Retainage Payable
Allen County	0	425,796	608,209	516,504	1,191,368	0	0	0	0	55,908	331,092
Ashland County	0	573,314	216,948	50,268	0	688,233	15,551	0	0	2,712	11,685
Ashtabula County	305,808	2,160,086	1,575,251	58,300	0	630,168	51,453	0	0	56,840	0
Athens County	0	480,818	282,591	915,536	521,261	0	29,375	10,561	17,000	0	0
Auglaize County	0	978,948	521,577	164,587	0	481,065	0	0	0	12,075	0
Belmont County	0	1,089,280	1,065,180	390,800	566,080	0	12,484	0	0	20,911	0
Butler County	436,575	1,106,813	5,463,728	10,318,519	0	759,219	0	5,543	13,250	840,519	0
Carroll County	0	418,590	180,230	21,300	0	263,245	0	0	0	3,844	0
Clark County	21,743	2,709,648	4,338,168	178,239	0	0	4,715	366	0	41,770	37,352
Clermont County	0	6,414,237	1,471,077	125,914	0	0	5,408	8,863	0	48,512	0
Clinton County	52,192	610,903	142,742	791,542	0	130,169	0	13,315	0	0	0
Columbiana County	188,919	2,538,295	1,117,002	93,442	0	698,335	0	0	0	216,546	0
Coshocton County	191,025	542,124	761,145	127,473	477,120	0	0	0	0	12,554	0
Crawford County	323,612	1,010,597	600,081	116,030	0	387,040	17,520	0	0	36,146	0
Cuyahoga County	2,261,330	44,098,066	18,952,247	14,595,486	13,896,432	0	0	0	0	4,010,801	3,150,955
Defiance County	34,560	366,151	102,632	0	0	283,771	0	0	0	17,122	0
Delaware County	616,550	1,060,429	1,372,240	1,167,388	0	2,164,830	10,078	0	0	89,969	28,268
Erie County	0	792,567	1,217,837	148,611	0	883,152	0	0	0	92,394	30,065
Fairfield County	844,538	2,700,282	1,623,258	392,745	2,074,423	0	5,661	665	0	50,146	87,954
Franklin County	7,396,000	60,951,000	18,959,000	0	0	0	0	0	908,000	1,185,000	0
Fulton County	0	375,799	544,315	13,733	0	437,485	0	0	0	5,631	0
Gallia County	0	604,638	454,920	13,629	382,939	0	0	0	0	19,048	0
Geauga County	0	424,237	901,549	1,358,451	1,252,424	0	5,821	0	0	8,868	0
Greene County	684,853	4,110,056	3,823,272	0	0	495,800	0	0	0	84,494	0
Hamilton County	82,050	25,553,079	7,527,568	0	2,028,968	0	322,259	0	0	210,792	1,059,747
Hancock County	194,160	1,431,055	1,229,343	128,995	0	1,056,459	0	0	0	44,576	155,674
Henry County	0	596,455	596,680	437,929	0	186,529	0	0	0	1,316	0
Hocking County	0	301,024	410,660	0	334,520	0	0	0	0	0	0
Holmes County	0	1,113,611	734,551	0	0	384,689	0	0	0	13,939	0
Huron County	0	1,260,001	680,753	190,065	0	268,504	95,956	0	0	27,405	48,414
Jefferson County	0	957,667	649,460	1,184,879	1,444,127	0	15,328	0	0	79,610	0
Knox County	281,928	1,216,675	480,277	69,629	457,407	0	0	0	48,379	15,127	0
Lake County	255,639	2,124,635	3,633,106	0	0	1,161,304	137,325	0	0	75,049	0
Licking County	0	4,866,511	1,645,517	0	985,224	0	0	0	0	58,991	297
Logan County	0	1,640,881	469,716	0	0	424,330	0	0	0	13,831	0
Lorain County	0	9,585,124	0	0	3,206,387	0	0	0	0	83,161	0
Lucas County	66,985	16,537,406	7,257,472	0	0	2,733,074	0	0	0	1,022,304	0
Mahoning County	0	4,016,581	3,403,863	0	1,994,832	0	1,013	0	0	163,094	0
Marion County	289,565	1,016,074	908,716	7,604	0	522,407	19,029	0	0	43,858	0
Medina County	32,351	1,539,172	1,242,375	532,678	4,866,388	0	134,815	0	0	17,157	0
Miami County	0	1,149,105	1,236,708	0	430,020	0	0	0	0	42,754	0
Monroe County	0	289,013	269,372	0	285,492	0	17,010	0	0	5,324	0
Montgomery County	782,995	24,344,848	7,315,499	0	0	4,266,593	34,101	0	0	58,523	0

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

		Liabilities									
County	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable	Retainage Payable
Morrow County	43,210	587,410	375,166	0	0	186,523	0	0	0	16,266	0
Muskingum County	282,729	903,529	1,392,169	51,788	1,421,342	37,740	25,041	0	0	25,672	4,198
Noble County	0	156,823	179,881	581,492	176,882	0	0	0	0	21,266	19,926
Pickaway County	0	475,150	876,750	12,408	39,166	0	24,873	0	0	15,882	0
Pike County	0	212,996	114,916	69,357	0	388,903	28,361	0	0	84,563	0
Portage County	0	1,805,830	2,857,494	0	1,101,238	0	0	0	0	69,217	0
Preble County	0	849,440	601,372	274,061	0	416,428	0	0	0	5,831	0
Richland County	1,523,717	1,740,289	1,624,793	553,047	1,450,437	0	0	0	0	86,253	0
Ross County	206,597	536,878	175,038	704,087	648,661	0	54,564	0	0	67,436	0
Sandusky County	28,966	1,152,238	597,430	165,560	0	1,041,766	0	0	0	10,028	0
Scioto County	191,571	834,055	358,185	40,095	0	774,196	424	0	0	18,302	33,748
Seneca County	0	806,666	839,003	4,700	0	771,676	0	0	0	7,420	0
Shelby County	0	278,519	713,098	1,342,082	535,605	0	0	0	0	797	109,318
Stark County	0	3,671,342	3,145,967	1,563,364	2,698,782	0	71,623	0	0	0	1,077,512
Summit County	1,102,168	9,486,883	7,194,710	0	0	3,232,809	0	10,597	0	250,863	0
Trumbull County	173,051	3,295,406	2,788,072	13,613	3,922,969	0	0	0	0	85,388	0
Tuscarawas County	0	767,788	199,890	65,038	873,312	0	0	0	0	7,945	0
Union County	54,707	1,045,028	991,989	52,353	0	766,551	0	0	0	19,516	0
Van Wert County	0	299,378	444,689	205,955	326,199	0	0	0	0	24,792	72,021
Warren County	0	3,736,570	2,468,928	0	786,777	0	0	0	5,000	73,068	0
Washington County	0	640,179	591,714	566,242	848,020	0	0	0	0	6,436	13,471
Wayne County	236,879	1,009,878	1,259,349	356,762	0	1,446,851	43,298	0	0	14,971	0
Wood County	0	1,133,055	1,727,778	858,178	0	1,060,786	21,558	20,731	24,000	23,752	92,036

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)								
County	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
Allen County	0	89,262	554,246	4,032,416	15,265,815	1,500	23,072,116	12,599,786
Ashland County	0	0	0	704,057	1,758,581	30,000	4,051,349	7,127,269
Ashtabula County	1,124,620	0	0	2,422,224	20,206,935	318,152	28,604,029	14,734,200
Athens County	0	0	0	1,789,156	4,017,299	24,692	8,088,289	11,989,182
Auglaize County	0	0	0	1,097,310	2,208,521	0	5,464,083	6,324,770
Belmont County	0	0	86,000	2,651,460	9,295,348	0	15,177,543	12,550,000
Butler County	0	0	14,826,000	11,099,128	67,594,064	0	112,026,783	66,802,176
Carroll County	0	0	0	227,614	1,528,103	32,382	2,675,308	4,865,000
Clark County	0	0	2,145,000	1,513,831	13,442,804	0	24,411,893	24,689,010
Clermont County	875,803	0	0	2,580,910	11,860,696	0	23,391,420	21,950,458
Clinton County	0	0	0	1,021,656	4,517,717	67,418	7,295,462	5,898,975
Columbiana County	34,821	0	0	1,442,147	26,148,085	4,286	32,292,959	10,163,474
Coshocton County	261,441	1,584	0	1,363,990	4,403,205	0	7,950,636	7,297,502
Crawford County	0	0	0	999,398	10,973,179	20,064	14,160,055	5,784,669
Cuyahoga County	15,484,303	0	0	72,447,037	1,501,963,751	0	1,688,599,078	332,030,678
Defiance County	265,955	0	60,148	960,841	4,704,982	0	6,761,602	5,615,950
Delaware County	458,626	0	0	4,401,704	30,811,448	83,044	41,648,024	29,524,097
Erie County	1,130,462	138,554	0	2,162,538	13,079,078	38,709	19,713,967	11,866,517
Fairfield County	0	0	0	3,705,311	15,565,741	7,391	26,213,577	25,077,742
Franklin County	0	6,814,000	0	28,153,000	375,507,000	2,432,000	494,909,000	417,570,000
Fulton County	0	0	0	902,667	1,255,073	0	3,534,703	6,942,336
Gallia County	0	75,814	0	147,634	3,212,178	769,089	5,679,889	3,755,322
Geauga County	0	0	3,000,000	1,089,085	2,973,843	0	11,014,278	25,163,174
Greene County	0	0	133,000	1,636,708	28,264,191	0	38,547,521	37,944,040
Hamilton County	4,193,835	28,892,902	0	13,535,031	92,509,774	6,797,764	182,631,719	236,513,579
Hancock County	98,687	0	2,925,415	2,367,548	10,693,726	0	20,131,478	10,967,243
Henry County	0	0	0	647,490	1,015,240	311,231	3,792,870	6,101,900
Hocking County	0	0	0	346,315	1,515,273	0	2,907,792	5,545,403
Holmes County	0	0	0	1,102,177	6,696,524	0	10,045,491	6,040,514
Huron County	277,601	0	0	961,016	7,463,891	0	11,273,606	5,484,564
Jefferson County	1,148,117	2,728	0	4,600,782	19,952,196	0	30,034,894	10,726,263
Knox County	304,598	0	0	2,022,223	6,652,258	55,407	11,321,980	10,267,095
Lake County	177,399	0	0	2,750,554	30,297,523	0	40,356,895	41,830,685
Licking County	1,675,471	0	0	6,077,543	14,336,287	0	29,645,841	27,328,694
Logan County	0	0	0	1,063,033	7,322,684	0	10,934,475	7,131,114
Lorain County	2,081,152	0	2,215,000	2,916,014	33,376,890	0	53,463,728	48,556,827
Lucas County	0	0	20,577,000	23,171,683	106,192,610	0	177,491,549	128,287,317
Mahoning County	2,205,516	0	6,208,388	6,944,412	49,574,692	0	74,512,391	33,119,523
Marion County	0	0	0	1,018,575	12,007,897	4,308	15,548,468	7,658,140
Medina County	781,045	0	0	970,427	10,381,935	0	20,465,992	26,296,702
Miami County	347,863	0	5,000,000	2,466,206	18,402,439	22,224	29,097,319	12,815,162
Monroe County	0	0	0	292,647	555,572	0	1,714,430	1,382,463
Montgomery County	0	3,518,000	0	14,714,262	46,598,635	0	100,850,461	140,626,389

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)								
County	Claims Payable	Unearned Revenue	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
Morrow County	0	0	0	591,245	7,239,443	0	8,996,053	3,845,024
Muskingum County	809,558	0	0	4,064,249	13,246,760	0	21,982,046	13,420,945
Noble County	0	20,099	0	383,982	2,062,185	0	3,602,536	2,304,591
Pickaway County	0	0	0	1,526,697	3,770,093	0	6,741,019	6,281,444
Pike County	23,126	0	388,350	657,387	7,182,019	0	9,149,978	3,107,867
Portage County	599,433	0	0	5,418,725	26,225,766	0	38,077,703	24,836,236
Preble County	0	0	8,607	106,389	533,729	432,688	3,228,545	3,364,672
Richland County	837,706	0	1,770,000	4,247,637	32,682,746	0	44,992,908	16,276,885
Ross County	0	0	0	2,178,999	8,146,076	0	12,511,739	11,165,628
Sandusky County	115,694	0	0	1,782,136	4,746,216	0	9,611,068	9,432,408
Scioto County	0	0	87,000	2,444,865	8,739,278	85,087	13,415,235	6,770,493
Seneca County	0	128,997	0	894,006	3,453,280	0	6,905,748	5,424,570
Shelby County	0	57,015	0	191,081	1,676,575	0	4,904,090	6,483,324
Stark County	0	0	0	8,952,452	13,565,686	0	34,746,728	54,539,638
Summit County	0	0	0	17,070,828	77,348,819	110,097	114,705,606	125,916,516
Trumbull County	819,510	0	450,000	6,448,219	23,358,561	0	41,181,738	33,389,933
Tuscarawas County	437,165	0	0	1,203,698	2,432,501	0	5,987,337	9,913,660
Union County	0	0	450,000	2,182,805	5,649,219	0	11,157,461	11,975,791
Van Wert County	0	0	0	864,896	7,037,290	86,866	9,362,086	4,776,215
Warren County	849,850	0	2,800,000	3,900,530	25,882,402	0	40,503,125	47,203,310
Washington County	0	0	0	547,636	4,050,719	1,112,740	8,377,157	9,041,220
Wayne County	526,388	502,249	0	1,449,858	7,564,314	28,077	14,201,995	14,586,718
Wood County	2,575,963	0	0	2,323,494	8,049,302	28,505	17,939,138	35,460,083

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Net Position				
County	Net Investment In Capital Assets	Restricted	Unrestricted Deficit	Total Net Position
Allen County	47,029,468	38,677,509	9,804,822	95,511,799
Ashland County	35,684,257	15,320,076	4,272,784	55,277,117
Ashtabula County	125,996,209	38,545,440	8,842,438	173,384,087
Athens County	53,441,637	21,482,157	1,712,858	76,636,652
Auglaize County	43,178,138	17,832,191	7,366,708	68,377,037
Belmont County	70,190,818	35,083,840	10,586,728	115,861,386
Butler County	348,310,350	130,390,077	(5,439,741)	473,260,686
Carroll County	30,203,211	11,066,282	6,580,339	47,849,832
Clark County	77,715,865	69,359,857	15,451,666	162,527,388
Clermont County	147,747,735	43,594,738	33,313,305	224,655,778
Clinton County	43,793,790	20,603,256	40,410,956	104,808,002
Columbiana County	22,231,239	43,535,078	16,578,608	82,344,925
Coshocton County	21,094,241	13,612,876	3,893,837	38,600,954
Crawford County	37,228,378	20,760,553	5,916,670	63,905,601
Cuyahoga County	401,197,110	480,345,286	242,461,695	1,124,004,091
Defiance County	61,214,734	14,649,699	13,862,702	89,727,135
Delaware County	170,939,087	69,969,504	53,682,715	294,591,306
Erie County	48,768,191	24,041,105	19,916,958	92,726,254
Fairfield County	161,056,531	46,869,453	24,690,068	232,616,052
Franklin County	456,610,000	614,867,000	256,220,000	1,327,697,000
Fulton County	46,188,428	20,956,368	12,600,451	79,745,247
Gallia County	103,503,038	8,150,269	3,199,415	114,852,722
Geauga County	174,325,023	35,997,240	16,462,727	226,784,990
Greene County	151,976,215	60,649,996	23,359,602	235,985,813
Hamilton County	272,970,371	352,840,960	42,651,119	668,462,450
Hancock County	98,764,974	28,866,723	25,179,591	152,811,288
Henry County	37,770,073	17,631,663	6,672,644	62,074,380
Hocking County	25,209,232	10,590,191	4,044,784	39,844,207
Holmes County	23,644,071	14,569,304	2,708,635	40,922,010
Huron County	34,058,618	13,641,675	6,637,087	54,337,380
Jefferson County	86,692,065	33,311,721	5,272,995	125,276,781
Knox County	51,802,500	29,011,802	6,981,417	87,795,719
Lake County	124,392,276	115,460,401	35,145,096	274,997,773
Licking County	56,696,789	27,000,909	32,026,633	115,724,331
Logan County	68,334,949	18,137,759	7,319,964	93,792,672
Lorain County	113,941,696	103,836,859	19,637,175	237,415,730
Lucas County	210,484,200	101,210,373	79,916,183	391,610,756
Mahoning County	102,526,704	84,345,484	8,944,485	195,816,673
Marion County	65,944,848	26,832,667	4,360,864	97,138,379
Medina County	51,937,761	51,675,427	7,307,003	110,920,191
Miami County	86,005,206	52,747,621	15,260,075	154,012,902
Monroe County	29,432,181	7,454,014	4,618,610	41,504,805
Montgomery County	501,836,731	174,648,924	153,730,799	830,216,454

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Net Position				
County	Net Investment In Capital Assets	Restricted	Unrestricted Deficit	Total Net Position
Morrow County	24,922,804	9,331,123	6,052,473	40,306,400
Muskingum County	88,070,601	50,127,813	21,308,601	159,507,015
Noble County	25,108,377	7,638,233	4,948,119	37,694,729
Pickaway County	39,708,457	22,628,680	3,494,365	65,831,502
Pike County	47,208,862	14,672,930	14,614,786	76,496,578
Portage County	85,236,468	56,962,336	24,147,648	166,346,452
Preble County	31,739,161	12,094,145	4,181,486	48,014,792
Richland County	70,456,509	58,635,176	7,582,681	136,674,366
Ross County	30,788,619	15,034,011	9,717,730	55,540,360
Sandusky County	42,592,801	24,326,975	12,884,540	79,804,316
Scioto County	79,278,892	19,064,036	9,119,984	107,462,912
Seneca County	69,100,856	24,957,432	12,328,667	106,386,955
Shelby County	75,062,386	24,408,013	3,490,991	102,961,390
Stark County	182,605,662	148,721,364	23,748,850	355,075,876
Summit County	201,929,966	211,904,507	38,438,539	452,273,012
Trumbull County	95,213,281	85,727,881	26,355,885	207,297,047
Tuscarawas County	70,145,930	28,929,126	20,001,517	119,076,573
Union County	83,382,219	27,096,180	17,992,695	128,471,094
Van Wert County	22,895,891	10,936,080	(2,053,422)	31,778,549
Warren County	101,160,373	114,844,167	32,588,945	248,593,485
Washington County	142,155,427	20,139,745	14,826,007	177,121,179
Wayne County	71,400,883	32,557,501	14,369,931	118,328,315
Wood County	83,425,997	54,543,462	42,179,085	180,148,544

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Program Revenues					General Revenues					
County	Charges For	Operating	Capital	* Total	Property Taxes	Sales Taxes	Other Taxes	Grants And	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes
	Services And Sales	Contributions And Interest	Contributions And Interest	Program Revenues *				Entitlements Not Restricted To Specific Programs		
Allen County	10,776,913	29,959,899	1,658,366	42,395,178	12,403,207	17,438,363	0	3,635,373	0	0
Ashland County	3,758,708	14,708,172	1,135,278	19,602,158	6,992,160	0	3,901	2,140,260	0	19,872
Ashtabula County	12,265,482	35,997,777	2,927,945	51,191,204	15,291,084	11,232,889	853,470	5,028,309	0	254,887
Athens County	5,817,044	24,893,068	642,358	31,352,470	12,417,646	7,975,117	0	1,991,287	0	0
Auglaize County	7,822,872	9,595,015	2,364,415	19,782,302	5,657,592	8,953,958	0	957,010	(138,380)	0
Belmont County	10,412,698	22,133,724	1,237,452	33,783,874	11,835,769	17,869,853	728,670	1,291,800	0	0
Butler County	45,607,053	59,542,272	18,375,011	123,524,336	59,787,558	37,838,169	2,573,824	10,151,118	0	7,677,467
Carroll County	4,789,789	9,296,733	1,491,318	15,577,840	5,024,433	3,975,922	0	1,150,603	0	0
Clark County	14,500,551	43,945,748	9,070,538	67,516,837	21,240,674	23,856,108	0	5,091,033	0	0
Clermont County	29,909,802	30,683,161	8,232,770	68,825,733	18,900,770	24,403,563	590,390	5,237,187	0	0
Clinton County	5,736,576	11,830,825	784,183	18,351,584	5,796,200	8,117,184	0	1,534,345	0	0
Columbiana County	8,749,040	32,805,125	652,693	42,206,858	8,577,325	16,392,624	0	4,304,375	0	0
Coshocton County	7,314,275	12,847,889	1,338,438	21,500,602	7,709,823	5,472,499	0	2,275,848	0	2,745
Crawford County	11,049,002	13,209,560	204,192	24,462,754	5,688,516	5,514,346	0	1,273,157	0	0
Cuyahoga County	125,417,446	429,951,480	46,279,226	601,648,152	339,032,385	251,892,766	21,285,350	30,712,035	0	5,762,828
Defiance County	4,092,476	7,529,672	1,689,094	13,311,242	5,534,004	5,442,135	0	2,075,889	0	0
Delaware County	23,902,339	22,748,328	3,381,232	50,031,899	27,932,734	50,184,396	0	4,989,276	0	492,639
Erie County	10,159,712	18,084,521	185,046	28,429,279	8,944,840	20,298,279	0	3,257,437	0	1,674,075
Fairfield County	19,764,037	31,289,996	1,009,845	52,063,878	22,364,933	19,617,691	1,713,013	3,966,446	0	0
Franklin County	128,703,000	283,859,000	26,644,000	439,206,000	409,469,000	272,497,000	0	24,261,000	0	0
Fulton County	5,604,590	9,847,739	320,165	15,772,494	7,405,121	7,826,658	0	2,382,778	0	0
Gallia County	5,476,951	16,915,858	0	22,392,809	3,284,029	4,726,104	0	939,723	0	0
Geauga County	9,633,922	24,691,125	2,787,889	37,112,936	26,045,177	14,640,653	0	2,862,479	0	0
Greene County	18,463,602	31,193,575	869,430	50,526,607	35,606,743	24,606,952	1,007,884	5,552,659	0	0
Hamilton County	109,656,561	231,748,979	595,277	342,000,817	235,069,547	81,240,826	35,355,993	11,263,379	37,254	0
Hancock County	8,424,999	22,944,357	2,371,041	33,740,397	10,807,957	13,314,511	0	2,697,690	0	232,017
Henry County	4,187,624	10,848,421	537,899	15,573,944	5,437,617	3,845,164	0	2,100,748	0	0
Hocking County	3,675,545	6,366,026	1,683,962	11,725,533	5,421,599	3,634,353	953,068	1,390,871	0	0
Holmes County	6,580,624	11,909,956	573,571	19,064,151	6,123,078	6,599,709	0	1,852,622	0	0
Huron County	4,562,201	16,202,135	3,117,979	23,882,315	5,749,340	9,396,408	0	2,020,336	0	0
Jefferson County	9,581,805	28,176,110	3,179,354	40,937,269	10,040,766	11,950,988	0	2,040,861	0	0
Knox County	4,637,393	15,030,805	3,444,812	23,113,010	10,716,794	6,853,635	0	2,762,484	0	0
Lake County	20,009,758	46,968,220	2,457,919	69,435,897	44,782,493	34,360,000	3,582,671	12,074,314	0	0
Licking County	17,952,094	34,681,755	1,678,374	54,312,223	22,793,774	30,096,696	88,527	5,281,477	0	0
Logan County	7,505,076	14,063,703	656,555	22,225,334	6,938,297	9,039,559	0	1,008,239	0	0
Lorain County	34,759,477	54,548,117	7,574,693	96,882,287	47,928,188	27,539,424	0	12,755,408	0	0
Lucas County	42,903,086	184,381,290	1,038,436	228,322,812	99,531,157	82,061,635	5,347,861	21,811,189	0	0
Mahoning County	25,311,961	62,141,088	4,177,023	91,630,072	29,326,967	34,137,009	1,782,152	6,622,413	0	0
Marion County	4,917,926	20,172,431	158,470	25,248,827	6,839,581	10,808,245	0	1,798,983	0	505,367
Medina County	15,862,526	34,773,525	1,950,406	52,586,457	27,463,541	23,374,495	1,876,448	4,582,953	0	0
Miami County	17,023,551	18,045,777	8,300,509	43,369,837	13,026,616	16,400,267	0	4,616,868	0	0
Monroe County	3,580,295	8,754,588	9,976,621	22,311,504	1,927,522	3,121,285	0	598,190	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Program Revenues					General Revenues					
County	Charges For	Operating	Capital	* Total	Property Taxes	Sales Taxes	Other Taxes	Grants And	Gain On Sale	Payment In
	Services And Sales	Contributions And Interest	Contributions And Interest	Program Revenues *				Entitlements Not Restricted To Specific Programs	Of Capital Asset	Lieu Of Taxes
Montgomery County	52,884,978	159,246,348	9,981,017	222,112,343	124,238,578	82,907,788	8,946,335	9,321,385	0	0
Morrow County	5,035,026	13,178,237	56,336	18,269,599	3,628,330	3,571,794	0	1,934,732	0	0
Muskingum County	10,613,142	25,132,153	2,569,948	38,315,243	13,852,866	18,241,337	0	2,511,528	0	255,667
Noble County	2,358,362	6,007,230	1,070,547	9,436,139	2,189,272	2,686,028	0	518,205	0	0
Pickaway County	5,097,552	12,131,849	488,782	17,718,183	7,460,705	7,610,319	0	2,244,347	0	375,291
Pike County	4,140,826	12,487,485	5,253,920	21,882,231	4,644,421	4,087,949	0	1,256,535	17,651	0
Portage County	20,848,556	34,849,105	3,416,553	59,114,214	24,438,901	19,904,631	0	4,495,998	0	0
Preble County	4,170,370	11,476,616	1,795,547	17,442,533	4,036,430	5,190,364	0	1,078,231	0	0
Richland County	14,953,429	40,833,893	2,572,625	58,359,947	17,629,157	18,430,739	0	3,514,225	0	0
Ross County	5,878,510	14,201,727	1,142,883	21,223,120	10,445,532	14,597,719	0	2,495,948	0	0
Sandusky County	8,236,281	17,912,603	368,139	26,517,023	9,697,099	10,719,647	0	3,322,596	0	0
Scioto County	7,141,618	23,305,996	1,846,891	32,294,505	6,204,441	12,093,479	375,090	1,801,669	0	173
Seneca County	8,174,833	14,107,382	1,043,578	23,325,793	5,075,656	8,401,238	0	2,379,958	0	0
Shelby County	7,263,921	12,221,307	245,550	19,730,778	6,307,043	9,967,365	0	3,444,861	0	0
Stark County	29,115,425	106,796,520	5,746,369	141,658,314	54,292,040	32,091,842	0	8,776,193	0	0
Summit County	60,233,879	136,115,775	4,264,766	200,614,420	122,721,722	0	53,530,497	0	0	0
Trumbull County	29,229,412	53,269,092	5,101,677	87,600,181	32,453,692	25,509,925	0	10,734,813	55,869	0
Tuscarawas County	8,184,673	15,796,406	1,559,053	25,540,132	10,099,591	12,637,873	0	6,151,902	0	0
Union County	7,210,241	15,503,067	2,750,382	25,463,690	11,594,637	12,795,973	0	4,339,593	0	40,968
Van Wert County	3,118,793	9,460,525	10,090	12,589,408	3,691,178	4,193,767	603,905	1,016,107	0	294,338
Warren County	18,213,918	21,466,029	7,095,137	46,775,084	44,333,710	35,006,529	8,480,646	10,466,524	0	0
Washington County	7,433,304	22,293,038	92,693	29,819,035	8,851,181	13,179,493	0	1,847,843	33,552	0
Wayne County	12,114,772	23,926,415	1,609,015	37,650,202	14,536,026	11,803,939	0	2,783,823	(461,112)	0
Wood County	21,017,717	33,172,569	712,835	54,903,121	34,363,820	19,910,849	144,766	3,248,354	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

General Revenues (Continued)						
County	Unrestricted Contributions	Investment Earnings	Miscellaneous	* Total General Revenues *	Special Item	* Total Revenues And Other Items *
Allen County	0	470,505	5,847,135	39,794,583	0	81,486,803
Ashland County	0	70,736	9,076,754	18,303,683	0	37,905,841
Ashtabula County	0	469,420	3,054,583	36,184,642	0	87,071,046
Athens County	0	147,464	2,897,450	25,428,964	0	56,781,434
Auglaize County	0	123,840	338,301	15,892,321	0	35,674,623
Belmont County	0	389,468	5,767,130	37,882,690	0	68,973,398
Butler County	0	1,647,518	1,696,184	121,371,838	0	244,892,759
Carroll County	0	15,803	760,850	10,927,611	0	26,341,863
Clark County	0	249,910	1,913,010	52,350,735	0	119,867,572
Clermont County	0	836,109	4,916,912	54,884,931	0	123,478,767
Clinton County	0	838,450	277,596	16,563,775	3,013,659	37,929,018
Columbiana County	0	225,975	1,212,008	30,712,307	0	72,323,584
Coshocton County	0	66,569	422,866	15,950,350	0	37,450,952
Crawford County	0	148,677	1,183,483	13,808,179	0	38,263,933
Cuyahoga County	0	5,481,224	16,297,403	670,463,991	0	1,267,491,673
Defiance County	0	293,725	827,399	14,173,152	0	27,474,489
Delaware County	0	1,586,988	1,730,747	86,916,780	0	136,906,179
Erie County	0	334,772	1,036,438	35,545,841	0	63,985,429
Fairfield County	9,824	376,617	1,021,599	49,070,123	0	101,134,001
Franklin County	0	8,583,000	0	714,810,000	0	1,151,456,000
Fulton County	0	245,984	1,464,411	19,324,952	1,610,282	36,707,728
Gallia County	1,185	45,582	689,704	9,686,327	0	32,079,006
Geauga County	0	385,041	2,010,985	45,944,335	0	82,268,952
Greene County	0	1,429,891	525,871	68,730,000	0	119,238,118
Hamilton County	0	3,739,354	683,275	367,389,628	0	703,881,953
Hancock County	0	142,738	35,435	27,230,348	0	60,970,745
Henry County	0	66,498	454,984	11,905,011	0	27,478,955
Hocking County	0	68,898	370,026	11,838,815	0	23,564,348
Holmes County	0	141,922	115,004	14,832,335	0	33,896,486
Huron County	0	80,313	784,815	18,031,212	0	41,913,527
Jefferson County	0	143,102	418,519	24,594,236	0	65,531,505
Knox County	0	(10,169)	1,215,152	21,537,896	0	44,528,358
Lake County	0	944,378	8,399,632	104,143,488	0	173,679,385
Licking County	0	204,702	1,378,114	59,843,290	0	114,155,513
Logan County	0	145,904	280,319	17,412,318	0	39,542,146
Lorain County	0	1,930,141	4,598,201	94,751,362	0	191,233,649
Lucas County	0	1,557,361	5,143,505	215,452,708	0	443,775,520
Mahoning County	0	1,436,809	4,192,926	77,498,276	0	169,340,348
Marion County	0	248,620	1,641,325	21,842,121	0	47,090,948
Medina County	100	524,188	2,882,150	60,703,875	0	113,290,332
Miami County	0	430,043	282,993	34,756,787	0	78,126,624
Monroe County	0	118,269	507,565	6,272,831	0	28,584,335

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

General Revenues (Continued)							* Total Revenues And Other Items *
County	Unrestricted Contributions	Investment Earnings	Miscellaneous	* Total General Revenues *	Special Item	Transfers	
Montgomery County	0	8,317,612	3,928,100	237,659,798	0	(3,108,374)	456,663,767
Morrow County	0	61,709	1,238,619	10,435,184	0	0	28,704,783
Muskingum County	0	622,598	585,075	36,069,071	0	18,358	74,402,672
Noble County	0	53,574	363,428	5,810,507	0	0	15,246,646
Pickaway County	0	211,315	1,527,839	19,429,816	0	0	37,147,999
Pike County	0	123,281	814,162	10,943,999	0	0	32,826,230
Portage County	0	680,430	1,441,394	50,961,354	4,141,813	0	114,217,381
Preble County	0	182,123	488,818	10,975,966	0	0	28,418,499
Richland County	0	302,079	706,610	40,582,810	0	48,981	98,991,738
Ross County	0	235,262	1,052,976	28,827,437	0	0	50,050,557
Sandusky County	0	162,696	1,519,358	25,421,396	0	0	51,938,419
Scioto County	2,050	9,085	1,489,422	21,975,409	0	0	54,269,914
Seneca County	3,020	14,283	1,087,638	16,961,793	0	(194,576)	40,093,010
Shelby County	0	176,853	127,480	20,023,602	0	(134,950)	39,619,430
Stark County	0	931,681	4,515,939	100,607,695	0	0	242,266,009
Summit County	13,795,959	2,414,972	3,307,917	195,771,067	0	(4,909)	396,380,578
Trumbull County	0	499,678	2,742,755	71,996,732	0	720,295	160,317,208
Tuscarawas County	0	113,426	1,668,610	30,671,402	0	(73,170)	56,138,364
Union County	0	470,666	463,033	29,704,870	0	(1,585,078)	53,583,482
Van Wert County	0	104,219	122,695	10,026,209	0	0	22,615,617
Warren County	0	2,058,230	11,866	100,357,505	0	0	147,132,589
Washington County	12,000	111,342	2,050,184	26,085,595	0	0	55,904,630
Wayne County	0	237,535	817,937	29,718,148	0	(69,000)	67,299,350
Wood County	0	1,514,619	1,379,346	60,561,754	0	(1,122,794)	114,342,081

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Governmental Activities Expenses											
General Government											* Total
County	Legislative		Public		Health	Conservation		Intergovernmental	Interest	Other	Governmental
	And	Judicial	Safety	Works		And	Human		And Fiscal	Expenses	Activities
	Executive					Recreation	Services		Charges		Expenses *
Allen County	11,450,611	8,412,600	10,275,181	6,267,164	16,607,524	17,250,014	1,578,537	0	337,282	39,311	72,218,224
Ashland County	5,045,047	1,916,178	6,462,784	6,372,710	12,698,585	6,038,122	63,099	222,018	35,024	0	38,853,567
Ashtabula County	10,305,234	5,621,018	10,173,458	8,923,032	16,988,104	30,061,719	262,862	0	643,325	250,000	83,228,752
Athens County	7,128,301	2,600,622	6,283,229	8,447,708	3,880,851	30,646,297	39,529	0	40,793	6,177	59,073,507
Auglaize County	5,271,420	2,163,984	5,982,893	9,453,935	7,600,838	4,129,977	0	0	39,362	1,963,447	36,605,856
Belmont County	11,366,386	3,781,570	9,338,793	6,534,277	14,949,976	12,409,630	0	1,900,000	352,291	549,837	61,182,760
Butler County	26,237,615	13,996,634	47,891,764	25,328,312	42,947,420	61,646,274	475,591	8,220,239	3,431,350	0	230,175,199
Carroll County	3,748,026	1,242,646	2,751,620	5,618,639	4,395,769	5,337,266	0	0	7,801	615,207	23,716,974
Clark County	16,025,117	13,666,619	16,897,710	8,556,789	20,646,501	33,164,837	885,340	0	516,708	0	110,359,621
Clermont County	19,223,277	11,572,437	30,334,341	17,629,300	1,526,694	29,028,545	0	0	329,895	7,623,002	117,267,491
Clinton County	6,617,964	2,914,400	7,985,191	5,221,022	4,161,219	8,300,971	202,928	0	182,864	5,789	35,592,348
Columbiana County	6,785,098	6,049,353	7,908,846	8,284,737	3,595,137	32,120,807	77,628	0	956,543	1,142,492	66,920,641
Coshocton County	3,538,129	2,085,924	5,394,470	7,720,972	10,147,647	7,467,939	150,419	0	137,492	291,784	36,934,776
Crawford County	4,233,970	2,398,258	6,429,845	11,226,605	6,377,190	7,059,023	0	0	483,415	82,771	38,291,077
Cuyahoga County	135,953,017	352,836,602	0	73,150,390	117,149,663	478,626,687	0	0	59,655,039	72,726,759	1,290,098,157
Defiance County	6,255,908	1,813,330	5,079,258	7,519,669	5,354,832	3,060,409	5,490	0	213,104	217,645	29,519,645
Delaware County	18,732,827	9,260,581	39,608,819	18,167,267	18,717,249	9,413,296	0	1,379,526	1,074,766	0	116,354,331
Erie County	13,253,668	7,953,055	11,036,311	6,137,570	9,066,910	9,177,854	1,556,924	617,000	559,936	850,229	60,209,457
Fairfield County	13,242,260	6,587,813	17,489,204	12,034,342	22,294,998	24,504,924	0	2,233,431	638,308	1,207,636	100,232,916
Franklin County	126,650,000	78,734,000	164,064,000	37,299,000	319,101,000	298,571,000	19,215,000	0	14,194,000	9,425,000	1,067,253,000
Fulton County	5,806,985	2,002,151	7,538,136	5,240,993	6,694,380	4,829,360	1,472,874	972,705	25,894	46,713	34,630,191
Gallia County	4,865,994	1,862,669	5,087,516	5,130,880	3,399,001	9,735,467	836,676	0	114,894	0	31,033,097
Geauga County	12,835,938	5,032,235	13,595,402	10,997,072	4,514,859	33,206,034	0	0	79,091	0	80,260,631
Greene County	16,179,840	7,996,955	21,191,299	9,671,896	26,179,437	25,424,076	3,167,588	0	1,057,845	1,762,988	112,631,924
Hamilton County	64,732,003	94,359,303	104,589,238	43,167,012	185,644,185	145,872,422	7,168,585	0	3,118,375	16,190,106	664,841,229
Hancock County	6,884,895	4,041,880	9,255,291	7,004,833	17,957,354	9,944,012	522,175	0	508,990	1,239,554	57,358,984
Henry County	2,940,852	1,461,220	3,113,296	5,547,444	1,921,419	10,656,231	0	296,609	24,182	1,430,213	27,391,466
Hocking County	4,261,865	1,972,426	4,253,407	3,486,260	6,008,536	1,275,822	207,500	0	30,757	631,593	22,128,166
Holmes County	5,368,912	2,221,541	4,373,404	5,406,690	225,302	13,557,125	332,932	0	172,770	0	31,658,676
Huron County	6,706,565	1,909,176	6,090,195	5,770,976	9,679,054	8,459,751	321,600	0	309,420	31,500	39,278,237
Jefferson County	7,142,851	4,071,525	11,340,788	9,228,871	13,865,712	14,094,692	240,069	0	925,575	2,024,455	62,934,538
Knox County	6,744,339	2,251,321	7,855,799	6,831,713	556,544	18,335,487	0	0	255,178	0	42,830,381
Lake County	18,701,598	0	43,377,130	14,337,370	14,575,895	65,083,022	0	902,909	0	2,503,362	159,481,286
Licking County	28,987,493	0	25,163,853	7,779,507	4,688,117	44,582,192	352,357	0	494,676	978,362	113,026,557
Logan County	5,457,156	2,755,562	5,361,312	6,611,194	1,523,650	13,198,065	4,680	0	164,450	512,598	35,588,667
Lorain County	33,029,716	21,268,984	27,068,208	15,679,967	26,278,715	70,637,794	0	0	1,242,572	1,754,430	196,960,386
Lucas County	54,547,796	55,722,662	78,648,847	29,105,033	108,119,755	90,947,812	14,175,898	0	4,595,653	0	435,863,456
Mahoning County	28,900,811	22,249,706	25,656,854	14,147,583	37,970,439	39,154,138	0	0	1,892,225	0	169,971,756
Marion County	6,463,761	2,355,542	10,133,756	6,770,793	7,106,833	11,283,563	17,000	0	407,136	278,509	44,816,893
Medina County	29,280,582	11,226,697	20,403,238	11,281,321	26,153,247	16,208,862	0	0	193,361	762,777	115,510,085
Miami County	14,860,827	0	18,205,049	8,455,479	16,925,372	11,598,335	609,658	0	404,156	0	71,058,876
Monroe County	2,606,524	1,094,739	2,626,703	3,372,891	2,760,195	3,690,366	0	0	18,716	421,376	16,591,510

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Governmental Activites Expenses												
General Government												
County	Legislative And		Public Safety	Public Works	Health	Human Services	Conservation And		Intergovernmental	Interest And Fiscal		* Total Governmental Activities Expenses *
	Executive	Judicial					Recreation			Charges	Other Expenses	
Montgomery County	44,926,417	0	160,529,728	15,247,904	0	228,258,362	0		0	814,233	10,694,756	460,471,400
Morrow County	4,697,410	1,465,535	3,827,431	4,934,493	2,641,339	7,821,194	0		34,181	258,464	2,433,180	28,113,227
Muskingum County	9,121,598	7,011,756	12,024,820	8,572,816	2,601,606	28,144,364	0		0	348,330	0	67,825,290
Noble County	2,178,508	553,514	1,719,822	3,638,461	1,083,945	2,715,559	536,566		0	33,421	0	12,459,796
Pickaway County	5,851,938	2,351,359	7,415,948	6,107,348	5,222,871	6,807,219	359,875		0	149,586	160,091	34,426,235
Pike County	4,398,823	1,441,964	3,929,897	6,264,103	5,007,658	5,812,998	71,497		0	194,233	513,641	27,634,814
Portage County	14,383,986	10,310,350	15,932,331	8,099,243	29,521,389	22,987,975	0		0	813,647	0	102,048,921
Preble County	3,638,027	2,111,755	5,160,773	3,663,374	1,256,030	9,986,643	0		79,846	20,603	715,180	26,632,231
Richland County	16,121,877	9,539,684	13,296,248	8,117,495	28,936,346	22,735,123	187,499		0	1,563,437	218,037	100,715,746
Ross County	6,702,838	4,295,139	10,981,792	7,260,081	697,484	15,450,583	5,139		0	460,798	1,305,296	47,159,150
Sandusky County	6,949,957	4,427,304	11,654,609	5,341,277	442,756	20,833,459	380,803		176,300	135,674	0	50,342,139
Scioto County	8,365,254	2,737,196	8,242,415	4,427,125	11,578,290	12,070,327	527,696		0	427,739	1,650,438	50,026,480
Seneca County	6,362,107	2,411,854	6,695,159	6,523,903	9,401,062	7,477,486	136,448		0	110,643	620,501	39,739,163
Shelby County	4,853,555	2,662,886	5,296,723	11,471,566	369,788	14,482,878	120,000		215,640	2,085	425,956	39,901,077
Stark County	29,878,817	16,572,695	28,867,341	24,734,079	82,758,053	53,343,216	0		0	211,834	238,734	236,604,769
Summit County	35,303,338	32,296,293	80,186,841	20,444,743	114,555,887	95,761,539	8,241,847		0	918,835	7,278,453	394,987,776
Trumbull County	28,527,049	13,257,708	20,676,925	13,930,978	31,081,112	41,595,690	0		0	811,231	0	149,880,693
Tuscarawas County	9,298,754	4,635,643	9,905,136	10,523,604	9,512,553	12,710,768	273,922		0	99,523	0	56,959,903
Union County	9,298,745	3,676,747	6,987,399	6,978,212	2,198,572	18,083,078	389,556		391,758	222,286	0	48,226,353
Van Wert County	5,135,731	1,458,112	3,349,903	4,117,550	112,354	7,674,853	138,000		101,443	239,684	201,382	22,529,012
Warren County	25,697,153	10,245,183	32,523,550	16,941,023	803,660	44,781,022	0		0	984,976	839,410	132,815,977
Washington County	6,939,079	2,771,071	9,980,302	8,033,921	14,567,409	10,095,743	811,073		465,215	179,578	0	53,843,391
Wayne County	8,398,583	5,846,626	10,663,365	11,330,713	598,858	31,528,879	0		0	213,393	775,256	69,355,673
Wood County	20,343,662	8,777,318	9,673,456	9,573,020	10,428,085	41,815,382	327,306		409,604	304,459	5,665,707	107,317,999

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Net Position			
County	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Allen County	9,268,579	86,243,220	95,511,799
Ashland County	(947,726)	56,224,843	55,277,117
Ashtabula County	3,842,294	169,541,793	173,384,087
Athens County	(2,292,073)	78,928,725	76,636,652
Auglaize County	(931,233)	69,308,270	68,377,037
Belmont County	7,790,638	108,070,748	115,861,386
Butler County	14,717,560	458,543,126	473,260,686
Carroll County	2,624,889	45,224,943	47,849,832
Clark County	9,507,951	153,019,437	162,527,388
Clermont County	6,211,276	218,444,502	224,655,778
Clinton County	2,336,670	102,471,332	104,808,002
Columbiana County	5,402,943	76,941,982	82,344,925
Coshocton County	516,176	38,084,778	38,600,954
Crawford County	(27,144)	63,932,745	63,905,601
Cuyahoga County	(22,606,484)	1,146,610,575	1,124,004,091
Defiance County	(2,045,156)	91,772,291	89,727,135
Delaware County	20,551,848	274,039,458	294,591,306
Erie County	3,775,972	88,950,282	92,726,254
Fairfield County	901,085	231,714,967	232,616,052
Franklin County	84,203,000	1,243,494,000	1,327,697,000
Fulton County	2,077,537	77,667,710	79,745,247
Gallia County	1,045,909	113,806,813	114,852,722
Geauga County	2,008,321	224,776,669	226,784,990
Greene County	6,606,194	229,379,619	235,985,813
Hamilton County	39,040,724	629,421,726	668,462,450
Hancock County	3,611,761	149,199,527	152,811,288
Henry County	87,489	61,986,891	62,074,380
Hocking County	1,436,182	38,408,025	39,844,207
Holmes County	2,237,810	38,684,200	40,922,010
Huron County	2,635,290	51,702,090	54,337,380
Jefferson County	2,596,967	122,679,814	125,276,781
Knox County	1,697,977	86,097,742	87,795,719
Lake County	14,198,099	260,799,674	274,997,773
Licking County	1,128,956	114,595,375	115,724,331
Logan County	3,953,479	89,839,193	93,792,672
Lorain County	(5,726,737)	243,142,467	237,415,730
Lucas County	7,912,064	383,698,692	391,610,756
Mahoning County	(631,408)	196,448,081	195,816,673
Marion County	2,274,055	94,864,324	97,138,379
Medina County	(2,219,753)	113,139,944	110,920,191
Miami County	7,067,748	146,945,154	154,012,902
Monroe County	11,992,825	29,511,980	41,504,805

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under GAAP

Net Position			
County	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Montgomery County	(3,807,633)	834,024,087	830,216,454
Morrow County	591,556	39,714,844	40,306,400
Muskingum County	6,577,382	152,929,633	159,507,015
Noble County	2,786,850	34,907,879	37,694,729
Pickaway County	2,721,764	63,109,738	65,831,502
Pike County	5,191,416	71,305,162	76,496,578
Portage County	12,168,460	154,177,992	166,346,452
Preble County	1,786,268	46,228,524	48,014,792
Richland County	(1,724,008)	138,398,374	136,674,366
Ross County	2,891,407	52,648,953	55,540,360
Sandusky County	1,596,280	78,208,036	79,804,316
Scioto County	4,243,434	103,219,478	107,462,912
Seneca County	353,847	106,033,108	106,386,955
Shelby County	(281,647)	103,243,037	102,961,390
Stark County	5,661,240	349,414,636	355,075,876
Summit County	1,392,802	450,880,210	452,273,012
Trumbull County	10,436,515	196,860,532	207,297,047
Tuscarawas County	(821,539)	119,898,112	119,076,573
Union County	5,357,129	123,113,965	128,471,094
Van Wert County	86,605	31,691,944	31,778,549
Warren County	14,316,612	234,276,873	248,593,485
Washington County	2,061,239	175,059,940	177,121,179
Wayne County	(2,056,323)	120,384,638	118,328,315
Wood County	7,024,082	173,124,462	180,148,544

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Assets												
County	Cash And Cash Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable	Revenue In Lieu Of Taxes Receivable
Allen County	6,815,126	0	44,204	76,282	4,312	177,427	0	732,769	190,908	2,880,218	4,181,232	0
Ashland County	2,756,509	0	27,009	19,974	290	300	0	0	73,527	2,366,095	1,510,522	8,400
Ashtabula County	5,583,773	0	0	55,885	17,668	164,421	0	0	152,009	3,397,402	2,583,470	0
Athens County	1,940,805	0	16,608	26,995	7,721	329,338	0	834,685	123,370	1,948,614	1,054,236	0
Auglaize County	6,310,396	0	86,786	1,408	58,097	0	1,596,489	749,943	107,109	2,438,329	1,237,475	0
Belmont County	7,694,041	0	18,023	1,833	0	0	0	700,585	147,328	2,741,839	5,071,156	26,171
Butler County	21,767,890	0	64,198	268,529	61,811	0	485,491	0	594,255	12,810,257	10,067,294	0
Carroll County	4,776,908	0	6,790	1,332	28,909	0	93,222	0	96,293	1,706,947	1,048,564	0
Clark County	10,281,847	0	109,215	136,386	263,245	0	859,957	0	143,041	3,766,452	3,965,081	0
Clermont County	20,480,571	0	0	121,092	104,310	2,481,641	0	1,270,483	0	8,338,225	4,381,418	0
Clinton County	15,881,661	0	15,420	55,269	63,953	0	0	0	83,147	2,205,498	2,059,204	0
Columbiana County	5,719,306	0	65,912	50,190	51,561	0	59,498	0	195,681	0	4,180,361	0
Coshocton County	3,652,372	0	51,315	36,910	122,763	17,503	12,668	0	72,844	1,606,178	1,369,741	0
Crawford County	5,525,309	0	32,701	34,810	46,687	212,119	0	0	121,493	1,211,285	922,646	0
Cuyahoga County	227,512,701	0	0	352,995	4,797,324	4,653,754	0	14,979,397	0	17,755,845	67,309,576	0
Defiance County	6,151,645	0	50,068	103,576	41,853	5,388,277	37,944	724,911	562,271	2,037,051	916,014	0
Delaware County	35,494,389	0	262,089	304,741	51,694	1,101,706	0	0	1,427,399	10,423,071	13,604,742	0
Erie County	14,670,143	0	146,134	74,591	44,935	1,958,940	0	0	149,561	4,466,209	3,576,987	0
Fairfield County	14,066,355	0	87,528	105,986	567,444	2,691,287	0	2,384,352	236,066	8,640,772	5,363,934	0
Franklin County	162,524,000	0	2,251,000	1,660,000	2,292,000	3,306,000	681,000	0	0	36,780,000	73,405,000	0
Fulton County	8,764,899	0	59,178	63,526	116,110	0	21,423	0	40,658	1,060,469	1,964,260	0
Gallia County	1,504,403	0	0	0	289	146,916	0	479,797	66,614	2,982,081	1,003,587	0
Geauga County	9,959,451	0	216,758	2,423	192,809	68,700	0	1,404,630	122,147	6,743,010	6,773,152	0
Greene County	25,211,280	0	0	157,039	181,516	417,834	98,701	0	0	12,868,999	0	0
Hamilton County	66,425,278	0	0	1,060,129	4,057,845	3,625,163	1,419,896	7,953,514	0	44,392,107	12,339,974	0
Hancock County	5,692,663	0	91,198	13,417	304,592	72,796	17,460	0	347,689	2,231,535	3,723,610	0
Henry County	5,717,313	0	22,034	4,519	24,703	0	3,371	0	77,076	1,687,932	990,209	0
Hocking County	3,457,496	0	0	982	0	22,200	0	531,903	0	2,501,254	0	0
Holmes County	5,637,881	0	56,927	5,429	124,227	0	1,711	0	109,182	2,466,099	1,694,326	0
Huron County	3,773,398	0	5,870	24,060	66,965	0	0	552,073	118,185	1,695,357	1,540,118	0
Jefferson County	1,324,615	54,800	45,926	6,484	364,451	1,897,686	0	1,027,368	92,149	2,244,869	1,529,934	0
Knox County	3,618,925	0	2,922	55,691	74,772	0	18,137	966,045	79,551	5,249,952	0	0
Lake County	25,244,705	0	0	496,998	330,443	95,238	2,694	0	165,363	5,265,248	5,658,966	0
Licking County	18,206,028	0	63,679	6,008	393,737	0	460,500	2,371,551	0	16,129,759	0	0
Logan County	3,773,453	0	0	32,305	134,500	0	269,746	428,261	173,797	4,201,413	0	0
Lorain County	3,734,294	0	167,408	0	13,327,407	14,032,169	479,617	0	0	0	0	0
Lucas County	35,607,944	0	0	345,509	541,899	0	0	0	0	12,945,856	22,406,599	0
Mahoning County	8,796,673	0	0	94,088	536,873	117,851	0	3,423,813	0	5,536,322	9,099,322	0
Marion County	3,940,199	0	0	49,866	37,636	507,816	0	0	0	2,582,283	2,495,350	0
Medina County	4,743,924	0	85,664	116,140	798,486	1,351,523	0	2,874,998	0	9,318,369	1,945,303	0
Miami County	6,271,854	9,249,308	0	47,574	188,077	130,468	77,242	1,470,400	164,218	6,672,019	0	0
Monroe County	3,303,647	0	34,017	22,987	102,973	506,185	0	308,741	34,797	830,012	850,190	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Assets												
County	Cash And Cash Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable	Revenue In Lieu Of Taxes Receivable
Montgomery County	60,945,723	0	0	1,409,325	1,075,512	7,967,525	456,124	0	92,782	17,136,662	20,821,557	0
Morrow County	2,262,463	0	13,627	8,283	63,155	694,917	11,847	0	110,648	1,975,559	891,609	0
Muskingum County	12,796,370	0	144,022	0	61,048	0	599,757	1,333,238	196,481	3,815,403	4,960,150	7,881
Noble County	4,173,130	0	33,009	0	495	122,622	0	292,920	18,052	973,725	645,769	0
Pickaway County	4,128,301	0	42,802	37,144	7,731	214,809	0	525,594	28,640	2,727,332	1,206,285	0
Pike County	8,057,139	0	0	13,457	0	0	804,116	0	0	2,882,923	0	0
Portage County	10,884,336	0	130,666	0	0	1,059,250	0	2,302,529	183,172	3,260,953	4,972,517	0
Preble County	3,936,212	0	1,801	58,476	27,967	655,529	0	0	0	1,725,531	817,706	0
Richland County	681,443	0	182,133	11,406	181,873	1,067,797	0	1,766,906	251,588	3,448,888	4,955,140	0
Ross County	4,203,142	0	163,388	31,439	120,547	701,025	2,158,482	1,130,778	113,795	3,620,262	3,954,044	0
Sandusky County	5,331,835	0	159,317	23,625	168,107	147,533	90,501	0	123,136	2,897,015	2,367,744	0
Scioto County	7,251,934	0	70,630	0	51,413	14,727	0	0	116,280	2,234,597	2,953,255	0
Seneca County	5,053,092	0	57,538	9,698	222,627	70,301	38,387	848,985	143,158	2,071,926	2,179,753	0
Shelby County	2,037,471	0	47,979	45,417	388,726	12,392	0	1,014,006	51,867	2,275,572	1,390,373	0
Stark County	17,807,881	0	126,757	0	382,130	0	0	3,748,403	235,589	13,967,501	0	0
Summit County	43,528,980	0	121,914	666,031	110,686	0	2,266,182	0	307,149	29,439,176	0	0
Trumbull County	7,224,156	0	47,966	35,098	220,111	0	241,493	2,875,936	278,468	5,871,188	6,304,718	0
Tuscarawas County	12,334,591	0	201,177	20,659	126,070	247,752	0	1,102,132	410,076	4,278,338	3,400,862	0
Union County	7,991,843	0	113,191	76,505	243,956	0	0	0	177,512	4,024,816	2,421,491	0
Van Wert County	1,657,056	0	13,266	6,057	293,122	78,225	0	415,195	27,683	1,810,495	672,923	0
Warren County	26,307,713	0	18,993	155,101	2,312,879	0	20,962	2,462,291	99,596	14,402,431	5,590,048	0
Washington County	10,078,928	0	124,780	0	24,699	24,586	0	913,648	207,869	2,729,894	3,542,429	0
Wayne County	7,735,593	68,407	65,887	0	85,841	0	9,907	0	414,400	4,117,835	2,855,294	0
Wood County	21,988,884	0	156,599	276,468	83,654	2,414,412	0	0	456,737	6,526,230	5,026,919	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Assets (Continued)						Liabilities				
County	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	* Total Assets *	* Total Assets And Deferred Outflows Of Resources *	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable
Allen County	0	0	0	0	15,102,478	15,102,478	140,338	233,773	0	277,528
Ashland County	842,442	0	0	0	7,605,068	7,605,068	128,232	67,953	20,160	0
Ashtabula County	1,274,424	0	0	0	13,229,052	13,229,052	301,868	506,391	0	0
Athens County	0	0	0	0	6,282,372	6,282,372	101,726	62,074	92,543	125,080
Auglaize County	0	0	0	0	12,586,032	12,586,032	503,946	266,688	0	279,216
Belmont County	0	0	0	0	16,400,976	16,400,976	161,392	492,099	0	247,467
Butler County	5,474,896	0	208,749	1,447,398	53,250,768	53,250,768	438,074	2,509,752	1,807,444	0
Carroll County	514,857	0	0	0	8,273,822	8,273,822	118,044	30,630	0	0
Clark County	2,287,682	0	0	0	21,812,906	21,812,906	384,733	899,752	0	0
Clermont County	0	0	0	1,900,180	39,077,920	39,077,920	680,544	946,725	0	0
Clinton County	606,408	10,200,000	3,847,626	0	35,018,186	35,018,186	142,708	74,493	0	0
Columbiana County	1,203,046	0	0	0	11,525,555	11,525,555	364,324	372,141	0	0
Coshocton County	518,453	0	0	0	7,460,747	7,460,747	95,389	261,626	86,140	0
Crawford County	518,908	0	0	5,989	8,631,947	8,631,947	233,824	136,658	21,687	0
Cuyahoga County	0	0	500,000	0	337,861,592	337,861,592	6,119,835	8,312,534	0	1,826,702
Defiance County	0	0	0	0	16,013,610	16,013,610	232,420	46,934	0	0
Delaware County	2,817,731	0	0	216,664	65,704,226	65,704,226	433,271	897,316	629,155	0
Erie County	1,248,773	0	0	188,683	26,524,956	26,524,956	221,330	609,855	148,611	0
Fairfield County	0	0	0	55,352	34,199,076	34,199,076	944,309	729,608	44,386	678,082
Franklin County	11,715,000	2,600,000	0	2,700,000	299,914,000	299,914,000	7,937,000	9,523,000	0	0
Fulton County	378,841	0	0	46,992	12,516,356	12,516,356	129,573	214,480	0	0
Gallia County	0	0	0	0	6,183,687	6,183,687	124,508	155,084	0	109,655
Geauga County	0	0	0	0	25,483,080	25,483,080	152,952	413,313	91,927	405,292
Greene County	2,515,033	0	0	0	41,450,402	41,450,402	513,808	1,948,660	0	0
Hamilton County	0	0	0	0	141,273,906	141,273,906	3,528,172	4,054,966	0	786,060
Hancock County	1,311,564	0	0	32,265	13,838,789	13,838,789	297,431	656,637	0	0
Henry County	539,456	0	0	114,000	9,180,613	9,180,613	110,683	148,663	0	0
Hocking County	0	0	0	0	6,513,835	6,513,835	35,359	172,438	0	83,226
Holmes County	653,039	0	0	0	10,748,821	10,748,821	180,143	275,616	0	0
Huron County	0	0	0	0	7,776,026	7,776,026	260,189	270,241	0	0
Jefferson County	0	0	0	0	8,588,282	8,588,282	206,582	112,415	0	74,220
Knox County	0	0	0	233,583	10,299,578	10,299,578	129,445	185,925	45,726	182,366
Lake County	973,138	0	0	0	38,232,793	38,232,793	557,544	1,236,511	0	0
Licking County	0	0	0	0	37,631,262	37,631,262	1,192,537	999,012	0	581,951
Logan County	0	0	166,250	0	9,179,725	9,179,725	503,131	181,905	0	0
Lorain County	391,221	0	0	0	32,132,116	32,132,116	2,262,761	0	0	866,608
Lucas County	6,489,697	0	263,710	803,484	79,404,698	79,404,698	2,594,107	3,045,753	0	0
Mahoning County	0	0	0	0	27,604,942	27,604,942	848,735	1,455,794	0	293,521
Marion County	953,838	0	0	0	10,566,988	10,566,988	216,163	309,542	0	0
Medina County	0	0	0	0	21,234,407	21,234,407	492,901	650,483	33,031	525,257
Miami County	0	0	0	102,398	24,373,558	24,373,558	224,539	548,495	0	42,911
Monroe County	0	0	0	0	5,993,549	5,993,549	133,993	72,159	0	142,887

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Assets (Continued)						Liabilities				
County	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	* Total Assets *	* Total Assets And Deferred Outflows Of Resources *	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable
Montgomery County	6,384,622	0	0	0	116,289,832	116,289,832	2,420,459	2,458,841	0	0
Morrow County	581,002	0	0	89,155	6,702,265	6,702,265	61,187	120,431	0	0
Muskingum County	0	0	0	68,800	23,983,150	23,983,150	279,030	590,503	0	205,680
Noble County	0	0	0	97,455	6,357,177	6,357,177	30,008	70,773	22,505	59,374
Pickaway County	0	0	0	0	8,918,638	8,918,638	218,099	485,656	0	24,383
Pike County	367,320	0	0	0	12,124,955	12,124,955	21,445	39,069	0	0
Portage County	0	0	186,881	0	22,980,304	22,980,304	316,672	1,280,467	0	263,423
Preble County	346,370	0	0	0	7,569,592	7,569,592	406,475	328,514	0	0
Richland County	0	0	0	0	12,547,174	12,547,174	413,359	491,320	0	651,415
Ross County	0	0	0	1,880,322	18,077,224	18,077,224	267,213	102,451	29,916	181,251
Sandusky County	975,571	0	0	0	12,284,384	12,284,384	159,062	248,285	0	0
Scioto County	909,752	0	0	322,256	13,924,844	13,924,844	461,953	100,300	0	0
Seneca County	0	0	0	20,648	10,716,113	10,716,113	233,247	357,251	0	400,858
Shelby County	0	0	0	0	7,263,803	7,263,803	106,525	286,494	0	239,253
Stark County	0	0	0	0	36,268,261	36,268,261	392,200	735,815	362,830	382,597
Summit County	9,019,301	0	0	0	85,459,419	85,459,419	1,072,591	2,941,172	0	0
Trumbull County	0	0	0	0	23,099,134	23,099,134	358,158	1,180,283	0	0
Tuscarawas County	0	0	649,419	0	22,771,076	22,771,076	177,237	101,727	3,838	271,424
Union County	921,739	0	0	0	15,971,053	15,971,053	225,087	416,713	2,143	0
Van Wert County	0	0	0	0	4,974,022	4,974,022	150,797	183,107	0	134,563
Warren County	0	0	279,328	0	51,649,342	51,649,342	1,038,645	1,524,258	0	537,968
Washington County	0	0	0	89,462	17,736,295	17,736,295	260,887	250,848	40,548	362,182
Wayne County	1,763,746	0	0	0	17,116,910	17,116,910	274,775	484,375	0	0
Wood County	1,806,682	0	0	5,634	38,742,219	38,742,219	227,764	890,201	4,072	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)											
County	Due To Other Governments	Matured Interest Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	* Total Liabilities *	Total Deferred Inflows Of Resources
Allen County	0	0	0	105,000	0	0	0	0	1,500	758,139	6,504,753
Ashland County	195,462	0	0	0	0	0	0	0	0	411,807	4,027,115
Ashtabula County	173,237	0	0	4,500	0	0	0	0	23,101	1,009,097	6,087,293
Athens County	0	0	0	6,451	0	0	0	0	4,763	392,637	2,446,691
Auglaize County	0	0	0	15,289	0	0	0	0	0	1,065,139	2,953,673
Belmont County	0	0	0	5,031	0	0	0	0	12,484	918,473	5,198,587
Butler County	163,194	0	0	0	71,001	0	0	0	0	4,989,465	24,917,314
Carroll County	74,007	0	0	0	0	0	0	0	32,382	255,063	2,420,795
Clark County	0	0	0	0	13,830	0	0	0	1,412	1,299,727	5,079,577
Clermont County	0	0	0	0	0	0	0	0	5,408	1,632,677	13,960,949
Clinton County	66,315	0	0	0	3,886	0	0	0	120,418	407,820	13,621,570
Columbiana County	224,096	0	0	0	4,667	0	0	0	1,840	967,068	2,224,777
Coshocton County	159,143	0	0	0	2,173	0	0	0	0	604,471	2,899,620
Crawford County	100,069	0	0	0	0	0	0	0	17,520	509,758	2,384,131
Cuyahoga County	0	0	0	2,556,054	0	0	0	0	0	18,815,125	51,630,775
Defiance County	136,722	0	0	0	13,369	0	0	0	0	429,445	3,135,718
Delaware County	813,906	0	0	5,772	0	0	0	0	9,468	2,788,888	17,659,031
Erie County	271,582	0	25,542	84,858	0	0	0	0	35,134	1,396,912	8,064,729
Fairfield County	0	262	0	12,105	0	0	0	0	540	2,409,292	12,690,247
Franklin County	0	0	0	0	71,000	0	0	0	2,400,000	19,931,000	71,413,000
Fulton County	100,101	0	0	0	37,998	0	0	0	0	482,152	2,109,320
Gallia County	0	0	0	0	0	0	0	0	0	389,247	3,683,806
Geauga County	0	0	0	0	0	0	0	0	5,821	1,069,305	13,673,144
Greene County	0	0	0	0	1,253	0	0	0	0	2,463,721	10,517,354
Hamilton County	0	0	18,459	0	11,433	0	4,813,198	0	5,299,245	18,511,533	42,986,451
Hancock County	253,813	0	0	0	50,587	0	0	0	105,986	1,364,454	5,946,585
Henry County	75,772	0	0	0	3,783	0	0	0	107,338	446,239	2,558,620
Hocking County	0	0	0	0	0	0	0	0	0	291,023	2,275,921
Holmes County	103,581	0	0	0	0	0	0	0	12,723	572,063	4,055,772
Huron County	122,336	0	0	0	0	0	0	0	16,368	669,134	1,962,647
Jefferson County	0	0	0	56,160	0	0	0	0	15,328	464,705	3,855,688
Knox County	0	0	0	0	62,476	0	0	0	55,407	661,345	5,448,304
Lake County	313,557	0	0	0	90,439	0	0	0	112,703	2,310,754	5,265,248
Licking County	0	0	0	0	0	0	0	0	13,582	2,787,082	12,345,042
Logan County	187,529	0	0	0	0	0	0	0	0	872,565	4,072,049
Lorain County	0	0	0	0	11,434	0	0	0	0	3,140,803	8,575,013
Lucas County	1,191,572	0	0	0	44,760	0	0	0	0	6,876,192	27,379,335
Mahoning County	0	0	0	461,358	0	0	0	0	1,013	3,060,421	11,210,143
Marion County	123,608	0	0	4,727	0	0	0	0	2,430	656,470	5,025,889
Medina County	0	0	0	44,780	0	0	0	0	134,815	1,881,267	11,789,360
Miami County	0	0	0	0	48,282	0	0	0	11,684	875,911	5,539,176
Monroe County	0	0	0	63,451	0	0	0	0	0	412,490	1,527,166

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)											
											Total Deferred Inflows Of Resources
County	Due To Other Governments	Matured Interest Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	* Total Liabilities *	
Montgomery County	402,669	0	0	0	883,443	0	0	0	18,054	6,183,466	30,463,920
Morrow County	70,426	0	0	0	11,494	0	0	0	0	263,538	2,697,356
Muskingum County	2,934	0	0	199,964	0	0	0	0	0	1,278,111	8,695,648
Noble County	0	0	0	0	0	0	0	0	0	182,660	1,488,587
Pickaway County	0	0	0	0	0	0	0	0	24,873	753,011	3,096,300
Pike County	87,232	0	0	0	0	0	0	0	7,708	155,454	2,306,958
Portage County	0	0	0	682,734	0	0	0	0	0	2,543,296	6,307,797
Preble County	222,818	0	0	0	0	0	0	0	0	957,807	2,046,950
Richland County	0	0	0	0	0	0	0	0	0	1,556,094	8,673,465
Ross County	0	0	0	139,526	0	0	0	0	19,584	739,941	7,424,380
Sandusky County	320,977	0	0	139,107	0	115,694	0	0	33,829	1,016,954	4,409,730
Scioto County	235,244	0	0	14,246	0	0	0	87,000	1,407	900,150	3,765,015
Seneca County	0	0	0	0	1,437	0	8,294	0	0	1,001,087	3,483,388
Shelby County	0	0	0	84,569	0	0	0	0	0	716,841	3,371,399
Stark County	0	0	518,625	0	0	0	0	0	11,667	2,403,734	16,871,984
Summit County	719,616	0	0	0	717,926	0	0	0	40,864	5,492,169	28,813,930
Trumbull County	849,738	0	0	0	461,098	0	0	0	0	2,849,277	12,944,348
Tuscarawas County	0	0	0	411,432	0	0	0	0	0	965,658	7,198,360
Union County	327,867	0	0	0	0	0	0	0	68,973	1,040,783	6,348,138
Van Wert County	0	0	0	8,592	0	0	0	0	0	477,059	2,739,997
Warren County	0	0	0	0	246,377	0	0	0	72,367	3,419,615	17,953,996
Washington County	0	0	0	0	0	0	0	0	0	914,465	4,671,654
Wayne County	283,030	0	0	0	0	0	0	0	39,502	1,081,682	6,366,893
Wood County	371,654	0	0	207,765	0	0	0	0	0	1,701,456	11,448,270

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Fund Balances							* Total Liabilities Deferred Inflows Of Resources And Fund Balances *
County	Nonspendable	Restricted	Committed	Balances Assigned	Balances Unassigned	* Total Fund Balances *	
Allen County	434,470	0	0	1,549,982	5,855,134	7,839,586	15,102,478
Ashland County	152,458	4,223	40,764	776,106	2,192,595	3,166,146	7,605,068
Ashtabula County	715,696	0	615,075	1,666,129	3,135,762	6,132,662	13,229,052
Athens County	215,489	0	0	1,294,158	1,933,397	3,443,044	6,282,372
Auglaize County	1,783,866	0	0	82,641	6,700,713	8,567,220	12,586,032
Belmont County	524,415	0	0	5,215,814	4,543,687	10,283,916	16,400,976
Butler County	2,314,600	0	0	2,680,105	18,349,284	23,343,989	53,250,768
Carroll County	129,615	0	48,591	2,643,936	2,775,822	5,597,964	8,273,822
Clark County	551,979	0	0	7,397,756	7,483,867	15,433,602	21,812,906
Clermont County	1,623,391	916,677	0	4,444,715	16,499,511	23,484,294	39,077,920
Clinton County	6,905,959	0	248,318	769,439	13,065,080	20,988,796	35,018,186
Columbiana County	608,498	0	1,700,000	313,148	5,712,064	8,333,710	11,525,555
Coshocton County	219,932	0	0	2,552,998	1,183,726	3,956,656	7,460,747
Crawford County	208,899	0	0	3,631,799	1,897,360	5,738,058	8,631,947
Cuyahoga County	10,855,525	0	0	24,832,959	231,727,208	267,415,692	337,861,592
Defiance County	6,095,606	0	3,198	5,877,096	472,547	12,448,447	16,013,610
Delaware County	1,904,953	0	21,938,000	4,406,588	17,006,766	45,256,307	65,704,226
Erie County	1,922,344	0	794,600	5,899,449	8,446,922	17,063,315	26,524,956
Fairfield County	2,389,391	0	378,895	6,074,143	10,257,108	19,099,537	34,199,076
Franklin County	2,251,000	1,545,000	30,690,000	0	174,084,000	208,570,000	299,914,000
Fulton County	216,439	0	0	3,200,641	6,507,804	9,924,884	12,516,356
Gallia County	167,631	0	13,528	295,209	1,634,266	2,110,634	6,183,687
Geauga County	465,998	0	484,435	411,335	9,378,863	10,740,631	25,483,080
Greene County	849,355	0	0	4,851,532	22,768,440	28,469,327	41,450,402
Hamilton County	8,804,307	0	302,035	11,724,469	58,945,111	79,775,922	141,273,906
Hancock County	438,887	0	110,432	2,681,127	3,297,304	6,527,750	13,838,789
Henry County	99,110	0	0	196,170	5,880,474	6,175,754	9,180,613
Hocking County	140,480	0	20,133	1,230,865	2,555,413	3,946,891	6,513,835
Holmes County	234,399	0	430,569	2,566,230	2,889,788	6,120,986	10,748,821
Huron County	219,614	0	0	92,172	4,832,459	5,144,245	7,776,026
Jefferson County	628,976	0	0	37,899	3,601,014	4,267,889	8,588,282
Knox County	202,473	0	0	1,809,941	2,177,515	4,189,929	10,299,578
Lake County	811,661	0	14,837,124	729,252	14,278,754	30,656,791	38,232,793
Licking County	63,679	0	300,000	5,510,028	16,625,431	22,499,138	37,631,262
Logan County	566,622	0	35,790	972,046	2,660,653	4,235,111	9,179,725
Lorain County	14,199,577	0	0	611,743	5,604,980	20,416,300	32,132,116
Lucas County	1,161,037	267,739	6,698,278	4,214,493	32,807,624	45,149,171	79,404,698
Mahoning County	421,086	1,889,510	102,233	2,121,022	8,800,527	13,334,378	27,604,942
Marion County	528,089	0	0	1,566,433	2,790,107	4,884,629	10,566,988
Medina County	190,444	130,198	0	179,906	7,063,232	7,563,780	21,234,407
Miami County	672,996	0	0	5,343,137	11,942,338	17,958,471	24,373,558
Monroe County	87,917	0	94,183	118,352	3,753,441	4,053,893	5,993,549

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Fund Balances							* Total Liabilities Deferred Inflows Of Resources And Fund Balances *
County	Nonspendable	Restricted	Committed	Balances Assigned	Balances Unassigned	* Total Fund Balances *	
Montgomery County	6,384,905	0	1,000,000	1,147,597	71,109,944	79,642,446	116,289,832
Morrow County	214,874	0	395,060	2,079,147	1,052,290	3,741,371	6,702,265
Muskingum County	379,747	0	0	6,110,507	7,519,137	14,009,391	23,983,150
Noble County	148,516	0	18,539	2,364,575	2,154,300	4,685,930	6,357,177
Pickaway County	101,488	0	0	0	4,967,839	5,069,327	8,918,638
Pike County	242,814	0	0	808,005	8,611,724	9,662,543	12,124,955
Portage County	854,705	0	3,787	1,639,648	11,631,071	14,129,211	22,980,304
Preble County	53,174	0	0	1,875,761	2,635,900	4,564,835	7,569,592
Richland County	661,051	0	306,218	0	1,350,346	2,317,615	12,547,174
Ross County	2,617,880	15,000	781,812	469,932	6,028,279	9,912,903	18,077,224
Sandusky County	638,136	20,131	271,621	1,450,155	4,477,657	6,857,700	12,284,384
Scioto County	509,166	0	0	364,994	8,385,519	9,259,679	13,924,844
Seneca County	373,021	0	11,855	1,855,789	3,990,973	6,231,638	10,716,113
Shelby County	179,472	0	0	226,773	2,769,318	3,175,563	7,263,803
Stark County	1,317,935	0	1,703,979	2,681,124	11,289,505	16,992,543	36,268,261
Summit County	1,977,851	0	0	4,217,079	44,958,390	51,153,320	85,459,419
Trumbull County	730,248	0	0	3,512,081	3,063,180	7,305,509	23,099,134
Tuscarawas County	1,454,474	0	0	2,400,488	10,752,096	14,607,058	22,771,076
Union County	423,064	0	481,821	215,777	7,461,470	8,582,132	15,971,053
Van Wert County	40,949	0	0	109,665	1,606,352	1,756,966	4,974,022
Warren County	118,589	0	0	2,300,426	27,856,716	30,275,731	51,649,342
Washington County	422,111	0	0	1,680,940	10,047,125	12,150,176	17,736,295
Wayne County	620,675	1	1,187,660	4,116,144	3,743,855	9,668,335	17,116,910
Wood County	1,974,427	0	0	8,339,199	15,278,867	25,592,493	38,742,219

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under GAAP

Assets											
County	Cash And Cash Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable
Allen County	36,714,643	0	615,683	76,282	80,730	584,919	0	8,596,319	190,908	13,526,735	4,374,339
Ashland County	11,625,411	0	938,266	55	500	278,836	0	0	0	5,155,851	396,650
Ashtabula County	38,495,911	0	153,494	55,885	194,800	168,921	0	0	152,009	16,673,929	2,583,470
Athens County	19,450,205	0	243,374	26,995	547,877	642,012	0	4,985,936	324,412	13,427,505	1,317,770
Auglaize County	2,807,769	19,571,368	548,976	102,620	164,861	0	1,939,099	3,959,432	229,670	6,386,311	1,353,475
Belmont County	37,462,528	0	509,380	1,833	20,589	0	0	7,953,875	147,328	13,041,205	5,088,834
Butler County	138,023,998	0	848,742	268,529	985,207	0	1,232,596	0	1,713,433	61,768,735	10,067,294
Carroll County	14,965,273	0	434,386	1,332	114,542	93,222	2,292	0	114,047	5,054,822	1,048,564
Clark County	50,850,312	0	157,137	136,446	760,015	0	1,204,975	0	461,539	23,993,449	3,965,081
Clermont County	65,971,688	0	0	130,944	138,387	2,496,641	0	9,532,104	0	20,617,970	4,779,691
Clinton County	44,515,059	1,949,220	36,443	60,862	114,886	0	87,455	0	149,148	6,364,220	2,064,342
Columbiana County	46,564,629	0	866,327	51,501	149,199	0	215,418	0	340,613	11,969,335	4,180,361
Coshocton County	15,160,018	0	358,197	36,910	450,761	17,503	137,955	3,376,720	72,844	7,883,325	1,369,741
Crawford County	22,877,351	0	263,213	34,810	227,979	223,776	0	0	262,030	6,103,308	1,382,999
Cuyahoga County	930,074,016	0	0	719,406	9,156,021	10,423,250	0	71,212,047	0	415,313,101	67,309,576
Defiance County	21,566,911	0	572,006	103,576	75,697	5,388,277	73,078	3,274,097	1,044,442	5,709,366	916,014
Delaware County	100,784,631	0	1,219,851	304,741	148,774	1,132,670	0	0	2,086,213	34,098,530	13,604,742
Erie County	37,012,665	0	371,309	77,098	61,966	2,003,521	0	0	149,561	10,430,536	3,576,987
Fairfield County	58,640,375	0	593,809	107,352	807,124	2,830,313	0	13,240,815	300,908	26,280,556	5,363,934
Franklin County	759,710,000	0	4,000,000	1,666,000	7,279,000	3,306,000	1,012,000	0	0	440,060,000	73,405,000
Fulton County	29,079,871	0	216,401	63,526	322,533	0	71,945	0	135,454	6,960,275	2,004,970
Gallia County	7,600,948	0	146,623	0	64,192	225,815	0	3,226,354	66,614	4,151,525	1,254,488
Geauga County	39,362,637	0	325,048	2,423	810,482	99,699	0	8,287,990	122,147	25,774,843	6,773,152
Greene County	88,062,308	0	0	158,730	637,304	437,834	273,543	0	0	42,920,917	0
Hamilton County	399,569,260	0	292,648	1,060,129	6,338,401	3,625,163	3,736,450	49,409,906	0	266,871,152	13,958,594
Hancock County	51,522,609	0	359,817	16,633	324,002	180,296	203,006	0	453,771	11,073,851	3,723,610
Henry County	18,663,839	0	148,965	5,820	62,860	0	37,493	0	215,868	6,404,214	990,209
Hocking County	12,167,116	0	406,225	982	94,403	74,515	22,278	2,703,996	0	6,539,683	0
Holmes County	18,511,730	0	684,561	5,429	254,377	0	1,711	0	133,413	6,294,646	1,823,626
Huron County	17,179,257	0	729,869	24,060	146,138	0	0	0	118,185	5,731,465	1,540,118
Jefferson County	26,906,444	1,222,136	551,146	6,484	1,439,402	1,934,432	0	8,070,900	229,576	12,087,849	3,338,830
Knox County	28,516,284	0	425,146	55,746	150,465	236,053	103,966	6,230,175	102,836	12,327,602	0
Lake County	113,094,197	0	989,467	497,290	640,339	95,238	209,356	0	246,859	46,891,015	5,658,966
Licking County	43,007,191	0	263,145	6,008	609,605	0	1,390,710	8,083,618	0	36,842,691	0
Logan County	20,877,053	0	1,050,405	32,305	397,910	123,836	269,746	3,545,049	236,446	10,080,325	0
Lorain County	93,063,893	0	1,291,156	0	86,668,954	18,963,669	521,744	0	0	0	0
Lucas County	148,873,635	0	720,830	345,509	3,080,123	0	0	0	0	109,587,721	22,406,599
Mahoning County	83,926,492	0	0	94,088	1,336,990	117,851	0	16,667,923	0	39,009,964	9,099,322
Marion County	27,982,903	0	0	49,866	72,638	805,381	0	0	0	7,828,076	2,888,601
Medina County	53,719,292	0	553,943	116,140	905,214	1,421,379	0	8,904,401	0	26,680,879	3,886,174
Miami County	24,622,445	30,398,887	511,039	47,574	513,365	130,468	403,049	15,177,217	203,598	15,744,831	0
Monroe County	8,351,262	0	262,740	22,987	138,196	582,179	0	3,159,698	67,837	1,475,576	850,190
Montgomery County	264,580,919	0	0	1,475,686	2,656,545	7,967,525	2,943,188	0	199,916	163,044,036	20,821,557

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under GAAP

Assets											
County	Cash And Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable
Morrow County	10,094,036	0	235,884	18,171	184,824	821,317	373,440	0	233,537	4,407,345	891,609
Muskingum County	52,719,874	0	827,866	68,800	125,767	5,441,040	0	8,995,166	338,781	15,399,036	4,960,150
Noble County	10,118,635	0	164,343	0	9,373	255,707	0	2,907,553	109,885	2,577,391	645,769
Pickaway County	24,679,762	0	410,783	37,144	7,731	291,617	0	3,839,692	79,270	6,304,858	1,256,546
Pike County	22,873,462	0	0	13,457	140,965	0	842,100	0	0	5,196,315	0
Portage County	60,573,077	0	617,868	0	0	1,059,250	0	8,331,318	198,376	26,107,370	4,972,517
Preble County	14,452,803	0	223,959	58,476	101,396	655,529	0	0	47,727	3,711,842	817,706
Richland County	53,005,993	266,657	873,120	11,406	503,506	1,096,349	0	11,249,220	281,592	18,025,348	4,955,140
Ross County	13,143,284	0	818,590	31,439	120,547	826,338	4,517,000	5,612,169	113,795	11,437,926	3,954,044
Sandusky County	29,443,105	0	437,495	25,346	488,307	298,640	90,501	0	222,079	10,593,248	2,840,004
Scioto County	21,889,395	0	405,847	0	55,825	19,800	0	0	370,169	8,001,667	2,953,255
Seneca County	29,633,082	0	477,909	13,091	373,901	1,140,301	121,129	3,540,194	224,548	5,857,867	2,179,753
Shelby County	24,019,476	0	314,456	45,484	676,168	3,448,950	0	4,665,773	151,624	6,597,812	1,638,448
Stark County	121,425,149	0	2,057,349	0	673,424	92,848	0	43,382,208	981,048	60,504,234	7,601,740
Summit County	229,988,364	0	787,888	668,213	335,973	0	2,680,040	0	964,590	151,283,702	0
Trumbull County	82,633,898	0	1,055,964	42,167	703,369	0	281,667	11,628,955	353,406	40,546,664	6,753,298
Tuscarawas County	36,318,787	0	1,230,004	20,659	217,568	1,175,991	0	4,844,754	1,297,649	10,521,924	3,400,862
Union County	39,413,338	0	717,352	76,505	508,749	38,000	255,800	0	685,461	12,271,859	3,026,747
Van Wert County	9,373,357	336,028	300,293	6,057	296,375	147,703	0	3,896,576	46,156	4,823,831	672,923
Warren County	122,114,368	0	1,167,295	155,101	2,743,438	2,163,942	148,624	11,977,160	1,620,484	41,212,481	5,590,048
Washington County	26,748,778	26,058	588,248	0	69,599	25,678	0	7,148,022	295,845	9,628,129	3,542,429
Wayne County	38,581,756	133,409	223,294	0	384,950	0	35,680	0	473,714	14,851,051	2,983,870
Wood County	61,561,079	0	429,015	0	105,166	24,506	0	0	93,418	30,035,380	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under GAAP

Assets (Continued)							* Total Assets And Deferred Outflows Of Resources *
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	* Total Assets *	
Allen County	0	0	1,710,926	0	3,337,444	69,808,928	69,808,928
Ashland County	9,700	3,745,214	0	0	17,579	22,168,062	22,168,062
Ashtabula County	0	8,202,744	0	2,463,895	409,950	69,555,008	69,555,008
Athens County	0	0	0	316,383	680	41,283,149	41,283,149
Auglaize County	0	0	413,663	0	1,014,658	38,491,902	38,491,902
Belmont County	175,752	0	0	319,292	0	64,720,616	64,720,616
Butler County	7,363,052	39,890,589	0	898,871	10,470,878	273,531,924	273,531,924
Carroll County	0	2,657,058	0	28,737	0	24,514,275	24,514,275
Clark County	0	40,456,704	0	0	152,202	122,137,860	122,137,860
Clermont County	2,249,174	0	0	438,808	13,033,135	119,388,542	119,388,542
Clinton County	0	4,219,144	10,200,000	3,847,626	96,761	73,705,166	73,705,166
Columbiana County	0	13,403,921	0	158,466	0	77,899,770	77,899,770
Coshocton County	0	0	0	0	0	28,863,974	28,863,974
Crawford County	0	4,928,757	0	29,824	346,570	36,680,617	36,680,617
Cuyahoga County	0	0	0	400,667,858	0	1,904,875,275	1,904,875,275
Defiance County	0	0	0	671,715	1,445,555	40,840,734	40,840,734
Delaware County	784,320	10,789,834	0	0	244,932	165,199,238	165,199,238
Erie County	1,992,114	5,758,270	157,385	0	779,720	62,371,132	62,371,132
Fairfield County	0	0	0	303,857	1,191,927	109,660,970	109,660,970
Franklin County	0	113,754,000	7,025,000	3,156,000	3,677,000	1,418,050,000	1,418,050,000
Fulton County	0	3,270,901	0	124,448	568,643	42,818,967	42,818,967
Gallia County	0	0	0	746,238	0	17,482,797	17,482,797
Geauga County	0	0	0	2,702,649	1,113,403	85,374,473	85,374,473
Greene County	0	10,385,617	0	0	23	142,876,276	142,876,276
Hamilton County	0	0	0	0	5,768,996	750,630,699	750,630,699
Hancock County	283,979	5,531,714	0	682,789	1,760,032	76,116,109	76,116,109
Henry County	0	5,219,223	0	1,757,365	631,695	34,137,551	34,137,551
Hocking County	0	0	0	0	15,573	22,024,771	22,024,771
Holmes County	0	3,648,664	0	0	0	31,358,157	31,358,157
Huron County	0	3,013,057	0	207,741	277,803	28,967,693	28,967,693
Jefferson County	0	0	0	147,158	0	55,934,357	55,934,357
Knox County	0	0	0	80,985	1,001,784	49,231,042	49,231,042
Lake County	0	14,684,290	0	549,104	16,888,158	200,444,279	200,444,279
Licking County	0	0	0	3,106,413	225,869	93,535,250	93,535,250
Logan County	0	0	0	166,250	37,569	36,816,894	36,816,894
Lorain County	0	391,221	412,651	0	0	201,313,288	201,313,288
Lucas County	0	31,656,862	0	266,334	22,695,355	339,632,968	339,632,968
Mahoning County	0	0	0	0	455,367	150,707,997	150,707,997
Marion County	596,713	6,447,650	0	6,446	145,020	46,823,294	46,823,294
Medina County	0	0	0	184,602	4,708,168	101,080,192	101,080,192
Miami County	0	0	0	1,962,861	902,733	90,618,067	90,618,067
Monroe County	0	0	0	48,425	6,258	14,965,348	14,965,348
Montgomery County	0	29,579,382	0	0	2,391,676	495,660,430	495,660,430

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under GAAP

Assets (Continued)							* Total Assets And Deferred Outflows Of Resources *
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	* Total Assets *	
Morrow County	0	4,241,482	0	802,940	89,789	22,394,374	22,394,374
Muskingum County	234,688	0	0	208,229	252,763	89,572,160	89,572,160
Noble County	0	0	0	0	97,455	16,886,111	16,886,111
Pickaway County	480,930	0	0	476,821	59,010	37,924,164	37,924,164
Pike County	0	4,230,094	0	1,404,648	0	34,701,041	34,701,041
Portage County	0	0	0	5,727,345	973,488	108,560,609	108,560,609
Preble County	0	2,559,863	0	0	164,479	22,793,780	22,793,780
Richland County	0	0	0	28,648	2,670,333	92,967,312	92,967,312
Ross County	0	0	0	981,164	1,880,322	43,436,618	43,436,618
Sandusky County	0	4,100,744	0	54,739	207,899	48,802,107	48,802,107
Scioto County	227,895	6,323,319	0	155,555	322,256	40,724,983	40,724,983
Seneca County	0	0	0	39,054	20,648	43,621,477	43,621,477
Shelby County	0	0	818,144	0	321,539	42,697,874	42,697,874
Stark County	0	0	0	2,931,704	5,388,550	245,038,254	245,038,254
Summit County	0	36,502,300	0	10,713,107	543,412	434,467,589	434,467,589
Trumbull County	0	0	0	1,175,442	8,560,256	153,735,086	153,735,086
Tuscarawas County	0	0	0	2,604,048	0	61,632,246	61,632,246
Union County	40,968	4,250,957	0	865,000	142,562	62,293,298	62,293,298
Van Wert County	338,246	0	0	171,567	263,557	20,672,669	20,672,669
Warren County	5,135,966	0	0	1,363,669	10,368,927	205,761,503	205,761,503
Washington County	0	0	0	0	89,462	48,162,248	48,162,248
Wayne County	0	6,659,943	0	191,305	0	64,518,972	64,518,972
Wood County	0	7,713,840	554,915	0	551,195	101,068,514	101,068,514

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities													
County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable
Allen County	425,796	608,209	516,504	0	1,191,368	0	0	80,071	1,253,641	0	0	89,262	554,246
Ashland County	445,082	148,995	30,108	0	492,771	0	0	11,685	279,136	0	0	0	0
Ashtabula County	2,160,086	1,575,251	58,300	0	630,168	0	0	0	15,421	0	0	0	0
Athens County	480,818	282,591	912,759	521,261	0	10,561	17,000	0	642,237	0	0	0	0
Auglaize County	955,764	565,474	164,587	0	479,207	0	0	0	0	1,958,005	0	0	0
Belmont County	1,089,280	1,065,180	390,800	566,080	0	1,343	0	0	5,031	0	0	0	86,000
Butler County	1,106,813	5,428,225	10,313,225	0	759,219	5,543	13,250	0	0	257,544	0	0	14,826,000
Carroll County	418,590	180,230	21,300	0	263,245	0	0	0	93,222	2,292	0	0	0
Clark County	2,709,648	2,130,552	178,239	0	0	366	0	37,352	0	1,204,975	0	0	2,145,000
Clermont County	5,932,423	1,458,008	125,914	0	0	8,863	0	0	2,796,079	0	0	0	0
Clinton County	610,903	142,742	791,542	0	130,169	0	0	0	0	87,455	0	0	0
Columbiana County	2,529,773	1,116,761	93,442	0	698,194	0	0	0	0	218,794	0	0	0
Coshocton County	532,147	759,762	127,473	0	476,041	0	0	0	17,503	137,955	0	1,584	0
Crawford County	1,006,597	597,388	116,030	0	385,469	0	0	0	223,501	0	0	0	0
Cuyahoga County	41,005,317	17,905,631	14,595,486	8,456,744	0	0	0	3,150,955	10,625,841	0	0	0	0
Defiance County	365,377	102,632	0	0	283,771	0	0	0	3,358,794	63,628	0	0	60,148
Delaware County	1,060,429	1,372,219	1,165,743	0	2,164,574	0	0	28,268	1,145,699	0	0	0	0
Erie County	792,567	1,216,410	148,611	0	599,069	0	0	30,065	521,651	0	0	138,554	0
Fairfield County	2,700,282	1,623,258	392,745	2,074,423	0	665	0	87,954	2,834,211	0	0	0	0
Franklin County	53,407,000	18,922,000	0	0	0	0	908,000	0	3,006,000	1,007,000	0	6,814,000	0
Fulton County	372,473	533,553	13,733	0	432,853	0	0	0	0	69,897	0	0	0
Gallia County	604,638	454,920	13,629	382,939	0	0	0	0	99,881	0	0	75,814	0
Geauga County	424,237	901,549	1,358,451	1,252,424	0	0	0	0	99,699	0	0	0	3,000,000
Greene County	2,116,548	3,823,272	0	0	495,800	0	0	0	437,834	260,823	0	0	133,000
Hamilton County	25,518,049	7,482,427	0	2,022,648	0	0	0	1,059,747	3,625,163	3,722,110	0	28,892,902	0
Hancock County	1,431,055	1,229,343	128,995	0	1,056,459	0	0	155,674	180,296	290,878	0	0	2,925,415
Henry County	596,455	596,680	437,929	0	186,529	0	0	0	0	37,493	0	0	0
Hocking County	301,024	410,660	0	334,520	0	0	0	0	74,515	22,278	0	0	0
Holmes County	1,113,611	734,551	0	0	384,689	0	0	0	0	1,711	0	0	0
Huron County	1,260,001	680,753	190,065	0	268,504	0	0	48,414	0	0	0	0	0
Jefferson County	957,667	649,460	1,184,879	1,225,039	0	0	0	0	2,587,371	0	0	2,728	0
Knox County	1,214,375	480,277	69,629	457,407	0	0	48,379	0	236,053	103,406	0	0	0
Lake County	1,961,625	3,621,604	0	0	1,159,373	0	0	0	95,238	269,533	0	0	0
Licking County	4,861,902	1,639,005	0	979,432	0	0	0	297	0	1,390,710	0	0	0
Logan County	1,640,881	469,716	0	0	424,330	0	0	0	123,836	269,746	0	0	0
Lorain County	7,673,108	0	734,175	3,206,387	0	0	0	0	16,309,654	515,808	0	0	2,215,000
Lucas County	14,913,280	7,227,175	0	0	2,721,937	0	0	0	0	96,377	0	0	20,577,000
Mahoning County	3,984,130	3,397,991	0	658,193	0	0	0	0	1,336,609	0	0	0	6,208,388
Marion County	1,016,074	908,716	7,604	0	522,407	0	0	0	805,989	0	0	0	0
Medina County	1,536,080	1,242,375	532,678	4,864,687	0	0	0	0	833,837	0	0	0	0
Miami County	1,149,105	1,236,708	0	430,020	0	5,068	0	0	130,468	407,257	0	0	5,000,000
Monroe County	289,013	269,372	0	285,492	0	0	0	0	235,340	0	0	0	0
Montgomery County	22,418,751	7,209,145	0	0	4,266,400	0	0	0	2,895,644	3,196,598	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities													
County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable
Morrow County	587,410	375,166	0	0	186,523	0	0	0	694,917	373,415	0	0	0
Muskingum County	903,529	1,392,169	51,788	0	1,014,561	0	0	4,198	956,069	0	0	0	0
Noble County	156,823	179,881	581,492	176,882	0	0	0	19,926	246,545	0	0	20,099	0
Pickaway County	475,150	876,750	12,408	39,166	0	0	0	0	244,584	0	0	0	0
Pike County	212,996	114,916	69,357	0	388,903	14,696	0	0	0	544,403	0	0	388,350
Portage County	1,584,729	2,818,519	0	603,133	0	0	0	0	2,514,388	0	0	0	0
Preble County	849,440	601,372	274,061	0	416,428	0	0	0	324,061	0	0	0	8,607
Richland County	1,737,688	1,624,793	553,047	1,443,449	0	0	0	0	1,096,349	0	0	0	1,770,000
Ross County	536,878	175,038	704,087	413,254	0	44,835	0	0	1,069,848	4,517,000	0	0	0
Sandusky County	1,152,238	597,430	165,560	0	1,041,766	0	0	0	286,640	90,501	115,694	0	0
Scioto County	834,055	358,185	40,095	0	774,196	0	0	33,748	224,645	0	0	0	87,000
Seneca County	806,666	839,003	4,700	771,676	0	0	0	0	1,140,301	119,566	0	128,997	0
Shelby County	278,519	713,098	1,342,082	535,605	0	0	0	109,318	3,448,909	0	0	57,015	0
Stark County	3,430,699	3,137,784	1,563,364	2,114,510	0	0	0	1,077,512	77,856	0	0	0	0
Summit County	8,749,038	7,122,560	0	0	2,193,376	10,597	0	0	0	3,806,563	0	0	0
Trumbull County	3,283,977	2,765,622	13,613	0	2,459,367	0	0	0	0	1,505,505	0	0	450,000
Tuscarawas County	767,788	199,721	70,265	867,655	0	0	0	0	602,555	0	0	0	0
Union County	1,045,028	991,989	52,353	0	766,551	3,021	0	0	38,000	0	0	0	450,000
Van Wert County	299,378	444,689	205,955	326,199	0	0	0	72,021	145,515	0	0	0	0
Warren County	3,633,569	2,464,176	0	747,761	0	7,803	5,000	0	2,163,942	522,858	12,279	0	2,800,000
Washington County	640,179	591,714	566,242	848,020	0	0	0	13,471	25,130	0	0	0	0
Wayne County	1,004,712	1,253,584	356,762	0	1,442,413	0	0	0	0	101,744	0	0	0
Wood County	905,291	837,577	854,106	0	411,588	23,752	24,000	92,036	1,921,581	0	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)				Fund Balances						* Total Liabilities Deferred Inflows Of Resources And Fund Balances *
County	Other Liabilities	* Total Liabilities *	Total Deferred Inflows Of Resources	Nonspendable	Balances Restricted	Committed	Assigned	Unassigned	* Total Fund Balances *	
Allen County	254,890	4,973,987	26,651,309	1,205,949	29,726,916	0	1,554,795	5,695,972	38,183,632	69,808,928
Ashland County	45,551	1,453,328	8,227,610	938,266	11,401,923	162,853	0	(15,918)	12,487,124	22,168,062
Ashtabula County	51,453	4,490,679	25,055,096	3,333,085	30,658,848	1,245,347	1,666,129	3,105,824	40,009,233	69,555,008
Athens County	54,067	2,921,294	16,378,312	891,874	15,366,904	41,768	4,276,083	1,406,914	21,983,543	41,283,149
Auglaize County	0	4,123,037	10,153,014	3,070,987	14,789,969	788,479	82,641	5,483,775	24,215,851	38,491,902
Belmont County	12,484	3,216,198	20,678,786	1,015,772	30,050,359	0	5,215,814	4,543,687	40,825,632	64,720,616
Butler County	1,467,586	34,177,405	118,316,805	5,659,776	109,498,168	0	2,680,105	3,199,665	121,037,714	273,531,924
Carroll County	32,382	1,011,261	7,174,012	603,702	9,826,083	577,150	2,643,936	2,678,131	16,329,002	24,514,275
Clark County	4,715	8,410,847	59,002,911	993,186	40,366,518	0	7,397,756	5,966,642	54,724,102	122,137,860
Clermont County	5,408	10,326,695	46,594,375	1,623,391	33,234,864	0	11,367,563	16,241,654	62,467,472	119,388,542
Clinton County	3,974,793	5,737,604	19,997,891	6,992,983	18,517,082	6,523,655	5,547,318	10,388,633	47,969,671	73,705,166
Columbiana County	5,930	4,662,894	23,486,054	1,553,845	34,250,060	7,994,951	313,148	5,638,818	49,750,822	77,899,770
Coshocton County	3,161	2,055,626	11,600,022	526,814	9,103,421	1,855,335	2,552,998	1,169,758	15,208,326	28,863,974
Crawford County	37,584	2,366,569	11,794,112	579,948	16,315,594	86,652	3,717,069	1,820,673	22,519,936	36,680,617
Cuyahoga County	0	95,739,974	485,411,595	10,855,525	1,061,826,135	0	24,832,959	226,209,087	1,323,723,706	1,904,875,275
Defiance County	1,028	4,235,378	10,424,978	7,650,943	9,876,125	637,466	8,966,297	(950,453)	26,180,378	40,840,734
Delaware County	91,387	7,028,319	48,343,531	3,521,529	58,019,753	26,624,470	4,660,440	17,001,196	109,827,388	165,199,238
Erie County	38,709	3,485,636	19,651,716	2,147,519	21,300,812	994,600	6,346,854	8,443,995	39,233,780	62,371,132
Fairfield County	13,052	9,726,590	38,734,628	3,301,311	37,085,075	5,591,520	6,301,153	8,920,693	61,199,752	109,660,970
Franklin County	2,432,000	86,496,000	545,332,000	4,000,000	573,877,000	30,984,000	4,425,000	172,936,000	786,222,000	1,418,050,000
Fulton County	70,113	1,492,622	10,706,802	468,458	18,433,328	2,059,781	3,201,947	6,456,029	30,619,543	42,818,967
Gallia County	0	1,631,821	6,833,202	314,254	6,499,438	274,607	295,209	1,634,266	9,017,774	17,482,797
Geauga County	9,481	7,045,841	39,864,009	572,441	27,589,496	3,235,266	411,335	6,656,085	38,464,623	85,374,473
Greene County	0	7,267,277	45,395,940	1,114,997	57,378,999	4,102,119	4,851,532	22,765,412	90,213,059	142,876,276
Hamilton County	7,120,023	79,443,069	286,841,987	9,096,955	301,438,916	8,610,636	11,724,469	53,474,667	384,345,643	750,630,699
Hancock County	119,559	7,517,674	19,972,598	1,060,588	29,144,866	12,968,912	3,811,029	1,640,442	48,625,837	76,116,109
Henry County	311,835	2,166,921	11,084,208	364,833	14,265,670	183,384	196,170	5,876,365	20,886,422	34,137,551
Hocking County	0	1,142,997	7,572,313	546,705	8,967,344	20,133	1,230,865	2,544,414	13,309,461	22,024,771
Holmes County	12,723	2,247,285	9,928,671	886,264	11,825,135	1,017,005	2,566,230	2,887,567	19,182,201	31,358,157
Huron County	95,956	2,543,693	7,935,785	943,613	12,680,459	0	92,172	4,771,971	18,488,215	28,967,693
Jefferson County	15,328	6,622,472	19,914,987	1,271,623	26,269,601	0	37,899	1,817,775	29,396,898	55,934,357
Knox County	55,407	2,664,933	16,612,472	728,967	24,685,571	0	2,551,904	1,987,195	29,953,637	49,231,042
Lake County	137,325	7,244,698	67,425,406	1,882,624	94,046,421	14,837,124	729,252	14,278,754	125,774,175	200,444,279
Licking County	24,834	8,896,180	35,773,391	263,145	25,564,853	514,911	5,897,339	16,625,431	48,865,679	93,535,250
Logan County	20,346	2,948,855	12,154,562	1,679,676	13,822,554	1,209,899	2,381,593	2,619,755	21,713,477	36,816,894
Lorain County	0	30,654,132	69,226,882	20,667,476	87,934,356	917,079	654,421	(8,741,058)	101,432,274	201,313,288
Lucas County	86,454	45,622,223	166,185,858	1,881,867	76,491,706	16,464,691	4,214,493	28,772,130	127,824,887	339,632,968
Mahoning County	12,537	15,597,848	53,274,484	421,086	73,673,485	102,233	2,121,022	5,517,839	81,835,665	150,707,997
Marion County	30,254	3,291,044	14,774,921	528,089	23,246,968	0	2,192,165	2,790,107	28,757,329	46,823,294
Medina County	134,815	9,144,472	38,076,703	658,723	46,184,623	0	714,653	6,301,018	53,859,017	101,080,192
Miami County	136,306	8,494,932	26,319,016	1,223,415	36,690,421	766,033	5,343,137	11,781,113	55,804,119	90,618,067
Monroe County	17,010	1,096,227	4,326,832	434,152	5,148,569	0	212,535	3,747,033	9,542,289	14,965,348
Montgomery County	34,101	40,020,639	195,435,949	6,492,039	147,399,778	35,668,867	1,147,597	69,495,561	260,203,842	495,660,430

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under GAAP

<u>Liabilities (Continued)</u>			Total Deferred Inflows Of Resources	<u>Fund Balances</u>					* Total Fund Balances *	* Total Liabilities Deferred Inflows Of Resources And Fund Balances *
County	Other Liabilities	* Total Liabilities *		Nonspendable	Balances Restricted	Committed	Assigned	Unassigned		
Morrow County	8,814	2,226,245	7,626,355	560,020	6,668,670	2,036,760	2,227,250	1,049,074	12,541,774	22,394,374
Muskingum County	25,041	4,347,355	27,106,447	1,205,891	43,386,805	0	6,110,507	7,415,155	58,118,358	89,572,160
Noble County	0	1,381,648	5,224,628	371,683	5,398,612	18,539	2,364,575	2,126,426	10,279,835	16,886,111
Pickaway County	24,873	1,672,931	8,960,505	996,920	20,075,543	1,384,659	14,249	4,819,357	27,290,728	37,924,164
Pike County	28,361	1,761,982	7,122,608	242,814	16,745,421	0	808,005	8,020,211	25,816,451	34,701,041
Portage County	0	7,520,769	33,559,996	1,357,111	52,848,227	3,787	1,639,648	11,631,071	67,479,844	108,560,609
Preble County	66	2,474,035	5,744,815	323,059	9,752,099	0	1,883,914	2,615,858	14,574,930	22,793,780
Richland County	25,227	8,250,553	33,274,702	1,521,738	49,777,309	576,097	564,182	(997,269)	51,442,057	92,967,312
Ross County	54,564	7,515,504	19,328,299	3,273,082	10,310,445	1,309,014	469,932	1,230,342	16,592,815	43,436,618
Sandusky County	98,214	3,548,043	14,718,926	1,015,257	19,449,935	4,399,567	1,450,155	4,220,224	30,535,138	48,802,107
Scioto County	1,747	2,353,671	12,256,270	1,098,272	15,887,484	355,889	387,878	8,385,519	26,115,042	40,724,983
Seneca County	20,648	3,831,557	9,245,855	874,782	23,250,275	11,855	3,166,302	3,240,851	30,544,065	43,621,477
Shelby County	0	6,484,546	10,763,357	3,770,703	18,652,100	32,877	226,773	2,767,518	25,449,971	42,697,874
Stark County	71,623	11,473,348	103,903,369	3,993,986	107,138,021	5,015,124	2,681,124	10,833,282	129,661,537	245,038,254
Summit County	520,584	22,402,718	172,097,999	3,301,266	187,834,742	0	5,134,468	43,696,396	239,966,872	434,467,589
Trumbull County	1,741	10,479,825	64,167,875	1,813,184	66,623,708	4,675,622	3,512,081	2,462,791	79,087,386	153,735,086
Tuscarawas County	0	2,507,984	16,124,451	3,363,037	22,880,118	65,748	6,137,487	10,553,421	42,999,811	61,632,246
Union County	90,963	3,437,905	17,931,475	2,400,174	23,446,490	1,326,089	6,743,246	7,007,919	40,923,918	62,293,298
Van Wert County	0	1,493,757	9,272,602	518,016	7,578,636	180,134	109,665	1,519,859	9,906,310	20,672,669
Warren County	92,481	12,449,869	67,086,333	2,787,779	87,687,837	8,335,590	2,300,426	25,113,669	126,225,301	205,761,503
Washington County	81	2,684,837	15,875,963	973,555	15,708,088	1,191,740	1,680,940	10,047,125	29,601,448	48,162,248
Wayne County	71,375	4,230,590	20,489,558	843,819	24,455,162	2,113,886	8,734,664	3,651,293	39,798,824	64,518,972
Wood County	50,063	5,119,994	36,088,727	522,433	47,982,520	0	11,885,955	(531,115)	59,859,793	101,068,514

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Revenues												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Revenues	* Total Revenues *
Allen County	2,695,340	14,860,932	1,565,649	468,603	5,455	1,122	0	4,915,498	0	0	1,059,266	25,571,865
Ashland County	2,200,115	5,881,531	2,021,009	48,917	2,800	107,497	0	1,793,770	0	0	707,548	12,763,187
Ashtabula County	3,134,823	10,252,269	3,246,723	418,960	91,458	355,745	0	3,671,224	0	0	798,648	21,969,850
Athens County	1,965,635	6,380,319	1,996,101	143,731	3,365	146,925	0	2,184,554	0	0	680,636	13,501,266
Auglaize County	2,040,741	7,715,706	1,556,732	84,195	2,716	569,541	0	1,579,027	0	0	227,705	13,776,363
Belmont County	2,382,870	17,652,875	1,873,187	377,214	3,425	458,965	104,721	3,782,268	0	0	5,246,314	31,881,839
Butler County	12,464,050	37,289,664	10,335,240	1,162,250	2,914,328	1,147,817	0	18,567,360	0	0	350,008	84,230,717
Carroll County	1,751,612	3,944,885	1,058,406	18,880	43,353	66,014	4,800	1,619,268	0	0	612,325	9,119,543
Clark County	3,297,956	23,856,108	6,131,785	176,613	3,037	575,648	0	5,179,436	0	0	282,663	39,503,246
Clermont County	7,708,034	24,226,575	6,069,689	824,333	995,231	1,043,773	0	13,075,169	0	0	842,081	54,784,885
Clinton County	2,251,384	7,834,179	1,311,855	830,400	2,376	72,343	304,363	2,534,099	0	0	277,596	15,418,595
Columbiana County	0	16,378,209	2,531,352	202,476	4,835	137,203	154,251	2,620,458	300	0	2,218,026	24,247,110
Coshocton County	1,565,357	5,657,650	1,352,173	54,490	2,640	45,836	98,889	1,309,381	85,721	0	267,746	10,439,883
Crawford County	1,133,318	3,651,989	1,441,239	124,763	2,614	136,549	0	7,647,952	0	0	60,814	14,199,238
Cuyahoga County	13,996,437	249,521,238	40,431,195	2,526,066	88,881	11,775,750	0	71,921,409	0	0	21,571,169	411,832,145
Defiance County	1,876,937	5,446,308	1,304,023	249,465	256,461	258,451	305,129	1,189,817	0	0	506,697	11,393,288
Delaware County	9,934,560	50,186,640	5,351,427	1,424,770	0	0	0	15,350,811	0	0	905,811	83,154,019
Erie County	4,015,403	21,128,338	2,977,706	283,620	573,972	313,641	0	3,411,378	0	0	476,300	33,180,358
Fairfield County	7,705,447	19,522,179	4,901,420	327,987	26,336	115,962	180,221	6,972,242	9,824	0	1,963,833	41,725,451
Franklin County	39,284,000	260,193,000	35,859,000	8,494,000	496,000	999,000	0	57,069,000	0	0	2,600,000	404,994,000
Fulton County	1,548,245	7,215,851	795,699	228,546	2,754	302,785	130,778	1,957,685	4,092	0	820,116	13,006,551
Gallia County	2,265,661	3,752,634	1,103,795	45,665	0	228,122	60,769	1,412,219	1,185	0	218,112	9,088,162
Geauga County	7,674,086	13,513,982	3,473,143	384,092	9,722	206,958	172,868	3,892,683	0	0	611,320	29,938,854
Greene County	33,056,919	0	5,700,573	1,441,381	834,933	352,400	0	7,131,180	0	0	151,643	48,669,029
Hamilton County	36,509,015	73,080,895	18,116,359	4,230,049	2,300,110	7,796,992	0	40,258,452	0	0	22,128,599	204,420,471
Hancock County	2,167,702	13,147,137	2,617,287	150,823	3,497	151,616	224,097	4,640,699	0	0	35,435	23,138,293
Henry County	1,800,563	3,817,207	1,186,255	66,498	1,631	62,831	39,922	1,106,409	0	0	454,984	8,536,300
Hocking County	4,913,885	0	1,092,193	66,283	82,381	127,581	0	1,145,526	0	0	89,974	7,517,823
Holmes County	2,483,712	6,008,971	1,442,008	141,915	52,746	88,117	676	1,901,881	0	0	114,471	12,234,497
Huron County	2,086,262	9,396,408	1,654,500	71,788	3,418	207,857	0	1,467,193	0	0	237,510	15,124,936
Jefferson County	1,957,586	5,456,847	2,306,504	111,214	518,391	456,733	98,932	3,249,100	0	0	14,503	14,169,810
Knox County	9,177,845	0	1,918,217	(41,221)	4,136	58,236	0	2,354,716	0	0	663,490	14,135,419
Lake County	4,976,861	34,360,000	6,058,254	940,376	591,279	166,371	0	7,971,315	0	0	5,357,480	60,421,936
Licking County	7,147,523	29,796,212	5,375,314	203,074	11,512	156,380	0	8,519,646	0	0	1,338,702	52,548,363
Logan County	2,512,642	6,032,954	985,882	142,674	114,647	205,028	0	1,945,203	0	0	322,102	12,261,132
Lorain County	7,535,226	18,376,073	7,475,441	1,919,242	8,405,716	785,678	0	5,597,330	0	0	1,769,139	51,863,845
Lucas County	11,946,745	81,480,800	21,020,182	1,426,512	19,093	262,492	1,085,074	10,053,426	0	22,630	998,710	128,315,664
Mahoning County	3,369,694	33,131,827	6,832,010	1,304,966	6,192,684	1,718,911	2,186,139	1,142,853	0	0	2,332,619	58,211,703
Marion County	2,239,216	9,415,780	2,125,909	241,592	3,591	119,707	0	2,522,609	0	0	749,131	17,417,535
Medina County	9,460,521	11,689,193	5,310,972	492,974	8,950	528,251	6,441	7,763,672	2,128	0	3,699,813	38,962,915
Miami County	17,082,006	0	2,812,871	407,609	1,468,819	870,895	0	3,846,366	0	0	490,945	26,979,511
Monroe County	1,045,497	2,998,449	671,423	117,192	3,536	52,718	0	2,311,765	0	0	359,290	7,559,870

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Revenues												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Revenues	* Total Revenues *
Montgomery County	15,745,866	74,878,470	17,173,838	8,115,467	37,267	1,021,274	0	25,136,258	0	0	1,134,358	143,242,798
Morrow County	1,905,087	3,546,462	1,384,695	47,632	860,679	351,020	0	387,494	0	0	235,900	8,718,969
Muskingum County	3,060,062	17,946,552	3,071,443	598,505	553,913	368,066	371,405	3,714,688	0	0	412,236	30,096,870
Noble County	778,932	2,664,675	544,103	53,574	2,647	54,153	10,651	1,328,446	354	0	150,070	5,587,605
Pickaway County	3,205,434	6,959,814	1,567,731	201,490	51,605	115,439	77,423	3,073,465	0	0	215,877	15,468,278
Pike County	6,179,002	0	1,013,036	120,985	11,360	178,140	0	970,448	0	0	519,576	8,992,547
Portage County	4,162,679	19,824,719	4,644,834	627,798	7,114	1,065,335	302,044	8,242,229	2,525	0	643,998	39,523,275
Preble County	1,841,593	5,190,364	1,223,738	148,010	2,778	42,854	0	1,791,168	0	0	306,586	10,547,091
Richland County	2,337,154	18,357,435	3,778,847	293,900	435,810	158,605	116,125	5,696,534	73,769	0	173,792	31,421,971
Ross County	3,290,794	14,482,232	2,501,733	229,253	222,906	98,346	657,662	2,701,485	0	0	665,725	24,850,136
Sandusky County	2,666,213	8,812,836	1,884,816	163,710	2,120	487,307	163,723	2,140,227	5,575	0	1,442,803	17,769,330
Scioto County	2,184,818	12,095,122	2,194,700	8,540	4,786	173,737	570	2,946,250	2,050	0	281,924	19,892,497
Seneca County	1,623,769	8,365,817	1,968,174	17,611	3,156	193,003	97,515	3,996,572	3,020	0	632,676	16,901,313
Shelby County	1,961,994	8,331,056	1,755,770	188,122	50,757	152,576	0	2,960,548	0	0	245,702	15,646,525
Stark County	12,407,400	59,774	8,518,103	930,811	38,395	512,867	550,887	16,109,801	0	0	1,092,787	40,220,825
Summit County	16,106,257	0	15,547,348	2,296,705	31,575	814,498	0	34,456,412	0	0	50,796,694	120,049,489
Trumbull County	6,160,365	23,525,460	6,037,749	286,408	3,606,366	3,726,941	875,676	3,517,146	0	0	498,174	48,234,285
Tuscarawas County	3,952,324	12,475,888	2,848,751	113,009	7,395	258,514	94,916	3,309,690	3,712	0	582,394	23,646,593
Union County	3,673,152	10,683,152	2,276,257	432,490	7,550	10,726	409,774	3,244,540	0	0	333,659	21,071,300
Van Wert County	1,465,573	4,183,359	1,092,296	104,219	1,446	127,888	0	1,165,938	0	0	405,848	8,546,567
Warren County	16,536,001	35,006,529	6,413,219	2,066,459	11,866	285,813	0	8,426,327	0	0	2,550,876	71,297,090
Washington County	2,464,563	12,973,256	1,829,174	111,614	3,127	102,568	552,673	4,072,932	12,000	0	462,023	22,583,930
Wayne County	3,881,130	10,480,677	3,508,993	237,535	159,676	314,092	109,055	4,595,455	7,063	0	768,694	24,062,370
Wood County	5,828,803	19,896,720	4,359,316	1,313,629	1,356	249,605	0	7,168,360	0	0	512,511	39,330,300

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Expenditures									
County	General Government Legislative And Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental
Allen County	8,667,084	6,126,466	8,834,404	228,219	190,902	406,649	265,008	0	0
Ashland County	4,516,138	1,370,437	4,248,541	85,982	176,810	305,206	42,250	0	65,025
Ashtabula County	6,730,353	4,503,796	7,685,482	38,062	133,428	958,003	245,634	0	0
Athens County	5,479,588	2,288,922	3,740,240	0	340,388	487,531	5,505	0	0
Auglaize County	3,638,514	1,823,086	5,226,933	327,533	93,464	400,830	0	0	0
Belmont County	10,232,588	2,905,023	7,270,068	283,965	537,420	467,998	0	0	0
Butler County	18,560,740	11,554,626	34,266,554	177,752	743,093	1,688,013	436,578	0	0
Carroll County	3,458,115	1,075,389	2,207,101	116,186	114,691	244,893	0	281,122	0
Clark County	5,785,513	9,788,697	15,539,451	3,779,145	288,395	719,323	445,934	0	0
Clermont County	13,443,969	9,465,634	23,603,906	0	707,296	2,130,189	0	14,818	0
Clinton County	5,266,080	2,590,304	5,176,010	0	0	313,069	0	67,808	0
Columbiana County	5,585,573	5,036,721	6,290,856	49,796	1,771	1,653,985	76,444	8,591	0
Coshocton County	3,130,210	2,020,950	3,417,540	401,601	74,978	354,023	149,291	580,127	0
Crawford County	3,589,927	1,937,366	514,058	5,139,857	340,547	279,170	0	0	0
Cuyahoga County	75,831,903	241,685,657	0	0	334,098	10,002,676	0	75,545,977	0
Defiance County	4,621,752	1,400,030	3,813,152	218,859	70,615	432,280	0	0	0
Delaware County	15,140,485	8,578,545	30,799,664	11,142,868	35,945	417,334	0	0	1,035,722
Erie County	9,842,469	6,130,957	7,705,890	65,365	3,962	558,609	0	9,500	0
Fairfield County	11,475,094	5,024,952	14,977,672	0	669,571	891,853	0	0	1,675,531
Franklin County	88,084,000	71,651,000	135,965,000	592,000	0	5,370,000	0	5,059,000	2,906,000
Fulton County	4,453,142	1,640,277	3,255,005	31,571	93,724	691,236	0	126,979	895,361
Gallia County	4,347,987	1,011,865	2,580,490	56,381	73,375	332,601	0	0	0
Geauga County	9,263,650	4,100,816	11,619,865	1,103	622,624	327,206	0	0	0
Greene County	14,619,715	7,862,119	14,866,066	593,679	434,739	838,154	2,275,065	0	0
Hamilton County	34,175,671	66,806,767	78,229,725	2,808,387	0	1,459,136	0	0	0
Hancock County	5,382,931	3,485,162	7,327,626	120,544	537,786	860,138	396,133	0	0
Henry County	2,126,396	1,349,244	2,700,158	304,362	62,125	319,326	0	0	296,609
Hocking County	2,011,156	1,557,096	2,846,849	27,119	40,835	615,577	204,915	89,290	0
Holmes County	3,519,373	1,765,659	3,638,672	0	82,394	534,520	332,932	0	0
Huron County	5,497,611	1,868,524	4,755,351	0	119,059	424,313	321,600	127,047	0
Jefferson County	5,462,462	3,701,549	187,144	0	190,440	829,194	227,109	19,997	0
Knox County	5,543,836	2,122,114	4,208,419	65,927	171,136	596,676	0	119,202	0
Lake County	13,415,724	0	31,870,176	170,211	4,664	1,188,996	0	0	0
Licking County	20,755,455	0	21,077,708	0	434,288	3,342,287	352,357	0	0
Logan County	5,936,487	2,083,086	4,333,239	162,463	102,018	489,687	0	0	0
Lorain County	25,499,678	15,889,393	6,148,689	58,677	2,810	1,523,795	0	456,581	987
Lucas County	33,582,588	36,073,549	35,943,353	147,758	1,514,689	1,661,423	214,056	16,234	0
Mahoning County	15,443,898	17,864,792	21,108,926	0	0	1,698,053	0	0	0
Marion County	5,051,571	2,057,690	6,793,461	10,751	170,602	411,203	17,000	0	0
Medina County	9,565,113	7,967,939	16,452,323	652,285	36,667	2,619,480	0	0	282,105
Miami County	11,765,821	0	10,835,613	215,418	218,811	2,185,182	410,818	0	0
Monroe County	2,251,795	913,841	2,227,419	15,000	552,894	185,275	0	12,321	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Expenditures									
County	General Government Legislative And Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental
Montgomery County	21,118,401	0	89,241,334	688,769	0	2,595,702	0	0	5,830,588
Morrow County	3,601,714	1,154,377	1,965,608	0	83,018	392,337	0	7,449	34,181
Muskingum County	7,760,786	6,598,858	9,737,405	132,870	377,067	646,234	0	178,646	545,224
Noble County	1,932,748	496,290	1,305,162	0	54,655	164,287	0	0	0
Pickaway County	4,577,697	1,816,262	6,292,858	136,299	128,541	810,922	359,875	0	0
Pike County	3,525,277	1,162,607	2,393,224	90,303	38,759	196,607	56,196	240,707	0
Portage County	12,609,797	9,232,064	14,387,732	173,838	0	1,200,319	0	62,255	0
Preble County	3,063,663	1,862,163	4,186,340	0	80,260	438,625	0	0	79,846
Richland County	10,793,858	5,115,918	11,371,880	409,541	125,072	701,705	151,560	68,782	1,549,686
Ross County	6,277,165	3,447,670	9,241,354	335,963	947,484	624,983	0	0	212,969
Sandusky County	5,808,581	3,445,273	6,359,179	36,566	131,333	665,755	0	128,352	176,300
Scioto County	7,402,979	2,315,189	4,512,748	0	346,086	439,948	279,530	0	0
Seneca County	5,495,886	2,142,975	5,837,324	37,683	323,018	296,170	112,600	0	0
Shelby County	4,184,270	2,090,185	4,128,452	688,386	150,379	623,764	0	0	215,640
Stark County	20,439,278	12,964,954	3,965,812	169,643	0	1,667,459	0	0	0
Summit County	25,311,311	26,714,235	57,538,852	128,160	1,143,402	2,603,078	0	0	365,700
Trumbull County	17,365,943	11,885,378	16,104,065	0	0	1,166,318	0	0	0
Tuscarawas County	5,921,373	4,189,790	7,347,446	155,285	148,206	809,606	273,922	0	1,141,595
Union County	6,155,675	3,304,975	5,135,378	242,157	320,060	1,828,924	103,114	0	391,758
Van Wert County	3,323,810	1,270,389	2,985,316	29,308	56,276	213,669	0	0	101,443
Warren County	19,574,339	9,091,802	26,164,668	0	0	1,878,332	0	0	0
Washington County	6,364,573	2,187,012	9,130,800	2,305,073	110,252	584,800	147,565	0	0
Wayne County	6,425,455	4,865,670	8,568,757	100,293	309,827	791,598	0	0	0
Wood County	16,666,805	7,246,431	7,425,755	562,407	272,318	642,974	148,060	0	409,604

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

County	Expenditures (Continued)						Excess Of Revenues Over Under Expenditures	Other Financing Sources (Uses)			
	Debt Service				Other Expenditures	* Total Expenditures *		Sale Of Capital Assets	Inception Of Capital Lease	Other Debt Proceeds	Transfers In
	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other							
Allen County	48,583	8,480	0	0	39,311	24,815,106	756,759	0	0	0	0
Ashland County	0	0	0	0	0	10,810,389	1,952,798	0	0	0	0
Ashtabula County	0	0	0	0	0	20,294,758	1,675,092	0	0	0	0
Athens County	13,644	2,685	0	0	0	12,358,503	1,142,763	0	0	0	0
Auglaize County	0	0	0	0	1,877,693	13,388,053	388,310	11,086	0	0	105,120
Belmont County	136,120	8,093	0	0	7,892	21,849,167	10,032,672	28,401	0	0	0
Butler County	666	241	0	0	0	67,428,263	16,802,454	0	0	0	1,000,000
Carroll County	65,129	23,210	0	0	109,450	7,695,286	1,424,257	0	281,122	0	35
Clark County	0	0	0	0	0	36,346,458	3,156,788	1,241	0	0	1,290
Clermont County	0	0	0	0	558,570	49,924,382	4,860,503	57,940	0	0	0
Clinton County	29,540	3,043	0	0	0	13,445,854	1,972,741	40,426	67,808	0	98,590
Columbiana County	71,907	33,416	0	0	216,779	19,025,839	5,221,271	0	8,591	0	0
Coshocton County	224,090	39,137	0	0	335,234	10,727,181	(287,298)	34,265	119,740	407,600	0
Crawford County	0	0	0	0	0	11,800,925	2,398,313	0	0	0	0
Cuyahoga County	500,000	0	0	0	16,862,280	420,762,591	(8,930,446)	289	75,545,977	0	5,063,919
Defiance County	28,836	2,004	0	0	667,708	11,255,236	138,052	1,581	0	0	0
Delaware County	0	0	0	0	0	67,150,563	16,003,456	0	0	0	9,365
Erie County	522	232	0	0	0	24,317,506	8,862,852	59,732	25,437	0	0
Fairfield County	297,820	26,671	0	0	150,124	35,189,288	6,536,163	2,037	452,609	0	878
Franklin County	373,000	49,000	0	0	5,736,000	315,785,000	89,209,000	29,000	87,000	0	574,000
Fulton County	2,388	276	0	46,713	0	11,236,672	1,769,879	0	0	0	0
Gallia County	527	73	0	0	0	8,403,299	684,863	0	0	0	715
Geauga County	12,742	0	0	0	0	25,948,006	3,990,848	0	7,245	0	0
Greene County	0	0	0	0	226,517	41,716,054	6,952,975	21,096	0	0	1,308
Hamilton County	0	0	0	0	1,641,984	185,121,670	19,298,801	0	0	0	1,747,451
Hancock County	0	0	0	0	10,000	18,120,320	5,017,973	0	0	0	0
Henry County	0	0	0	0	209,270	7,367,490	1,168,810	0	0	0	14,362
Hocking County	66,706	8,338	0	0	61,605	7,529,486	(11,663)	0	67,229	0	0
Holmes County	1,749	151	0	0	0	9,875,450	2,359,047	52,018	0	0	0
Huron County	0	0	0	0	0	13,113,505	2,011,431	0	0	0	0
Jefferson County	10,219	2,687	0	0	611,331	11,242,132	2,927,678	0	19,997	0	0
Knox County	0	0	0	0	0	12,827,310	1,308,109	0	0	0	38,869
Lake County	0	0	0	0	0	46,649,771	13,772,165	1,829,717	0	0	1,144,758
Licking County	0	0	0	0	105,000	46,067,095	6,481,268	0	0	0	0
Logan County	0	0	0	0	0	13,106,980	(845,848)	0	0	0	0
Lorain County	0	0	0	0	0	49,580,610	2,283,235	0	0	0	39,894
Lucas County	7,489	1,078	0	0	732,009	109,894,226	18,421,438	0	16,234	0	0
Mahoning County	244,308	9,747	0	0	0	56,369,724	1,841,979	0	0	0	260,375
Marion County	0	0	0	0	278,509	14,790,787	2,626,748	0	0	0	3,669
Medina County	0	0	0	0	142,415	37,718,327	1,244,588	14,862	0	0	0
Miami County	0	0	0	0	0	25,631,663	1,347,848	0	0	0	0
Monroe County	907	264	0	0	94,454	6,254,170	1,305,700	2,950	12,321	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Expenditures (Continued)							Other Financing Sources (Uses)				
Debt Service											
	Interest And		Bond		Other	* Total	Excess Of	Sale Of	Inception	Other	
County	Principal	Fiscal	Issuance	Other	Expenditures	Expenditures *	Revenues	Capital	Of Capital	Debt	Transfers
	Retirement	Charges	Costs				Over Under	Assets	Lease	Proceeds	In
Montgomery County	40,452	2,497	0	0	1,499,950	121,017,693	22,225,105	42,086	0	0	3,347,577
Morrow County	23,796	4,563	0	0	73,605	7,340,648	1,378,321	0	0	0	0
Muskingum County	144,763	9,191	0	0	0	26,131,044	3,965,826	13,465	178,646	0	0
Noble County	0	0	0	0	0	3,953,142	1,634,463	4,550	0	0	0
Pickaway County	15,642	2,861	0	190	0	14,141,147	1,327,131	0	50,116	0	0
Pike County	21,303	3,070	0	0	0	7,728,053	1,264,494	23,032	29,875	0	0
Portage County	0	0	5,888	0	0	37,671,893	1,851,382	0	0	0	0
Preble County	0	0	0	0	98,000	9,808,897	738,194	0	0	0	0
Richland County	0	0	0	0	0	30,288,002	1,133,969	31,811	0	0	0
Ross County	67,847	8,719	0	0	354,484	21,518,638	3,331,498	23,221	91,484	0	0
Sandusky County	14,032	3,520	0	0	0	16,768,891	1,000,439	0	128,352	0	7,856
Scioto County	136,685	21,061	0	0	163,350	15,617,576	4,274,921	0	35,397	0	0
Seneca County	7,441	721	0	0	0	14,253,818	2,647,495	6,360	0	0	904
Shelby County	9,804	2	0	0	0	12,090,882	3,555,643	0	0	0	642,174
Stark County	0	0	0	0	238,734	39,445,880	774,945	7,259	0	0	0
Summit County	0	0	0	0	1,349,827	115,154,565	4,894,924	17,798	0	0	0
Trumbull County	15,613	288	0	0	0	46,537,605	1,696,680	144,370	0	0	0
Tuscarawas County	0	0	0	0	18,073	20,005,296	3,641,297	0	0	0	165,366
Union County	0	0	0	0	0	17,482,041	3,589,259	0	0	0	186,672
Van Wert County	0	0	0	0	26,000	8,006,211	540,356	0	0	0	0
Warren County	0	0	0	0	273,976	56,983,117	14,313,973	0	0	0	0
Washington County	132,730	21,146	0	0	0	20,983,951	1,599,979	39,168	0	0	0
Wayne County	0	0	0	0	523,482	21,585,082	2,477,288	4,957	0	0	0
Wood County	0	0	0	0	848,124	34,222,478	5,107,822	0	0	0	3,139,350

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Other Financing Sources (Uses) (Continued)					Special and Extraordinary Items		Fund Balance			
County	Transfers Out	Other Financing Sources	Other Financing Uses	* Total Other Financing Sources Uses *	Special Item	* Total Special And Extraordinary Items *	Net Change In Fund Balances	Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	End Of Year
Allen County	(451,063)	0	0	(451,063)	0	0	305,696	7,533,890	0	7,839,586
Ashland County	(1,125,784)	0	0	(1,125,784)	0	0	827,014	2,339,132	0	3,166,146
Ashtabula County	(1,208,989)	0	0	(1,208,989)	0	0	466,103	5,666,559	0	6,132,662
Athens County	(736,030)	0	0	(736,030)	0	0	406,733	3,036,311	0	3,443,044
Auglaize County	(173,246)	14,666	0	(42,374)	0	0	345,936	8,221,284	0	8,567,220
Belmont County	(6,619,473)	0	0	(6,591,072)	0	0	3,441,600	6,842,316	0	10,283,916
Butler County	(11,190,758)	0	0	(10,190,758)	0	0	6,611,696	16,732,293	0	23,343,989
Carroll County	(658,800)	0	0	(377,643)	0	0	1,046,614	4,551,350	0	5,597,964
Clark County	(3,250,658)	0	0	(3,248,127)	0	0	(91,339)	15,524,941	0	15,433,602
Clermont County	(1,332,551)	0	0	(1,274,611)	0	0	3,585,892	19,898,402	0	23,484,294
Clinton County	(4,462,858)	1,700,000	0	(2,556,034)	0	0	(583,293)	21,572,089	0	20,988,796
Columbiana County	(5,062,546)	0	0	(5,053,955)	0	0	167,316	8,166,394	0	8,333,710
Coshocton County	(235,659)	7,978	0	333,924	0	0	46,626	3,910,030	0	3,956,656
Crawford County	(2,637,195)	0	0	(2,637,195)	0	0	(238,882)	5,976,940	0	5,738,058
Cuyahoga County	(64,916,563)	0	0	15,693,622	0	0	6,763,176	260,652,516	0	267,415,692
Defiance County	(66,999)	0	0	(65,418)	0	0	72,634	12,375,813	0	12,448,447
Delaware County	(7,323,113)	0	0	(7,313,748)	0	0	8,689,708	36,566,599	0	45,256,307
Erie County	(2,501,527)	0	0	(2,416,358)	0	0	6,446,494	10,616,821	0	17,063,315
Fairfield County	(6,317,011)	0	0	(5,861,487)	0	0	674,676	18,424,861	0	19,099,537
Franklin County	(48,929,000)	0	0	(48,239,000)	0	0	40,970,000	167,600,000	0	208,570,000
Fulton County	(1,967,134)	0	0	(1,967,134)	1,610,282	1,610,282	1,413,027	8,511,857	0	9,924,884
Gallia County	(866,083)	81,472	0	(783,896)	0	0	(99,033)	2,209,667	0	2,110,634
Geauga County	(4,064,419)	0	0	(4,057,174)	0	0	(66,326)	10,806,957	0	10,740,631
Greene County	(6,058,419)	0	0	(6,036,015)	0	0	916,960	27,552,367	0	28,469,327
Hamilton County	(19,424,215)	0	0	(17,676,764)	0	0	1,622,037	78,153,885	0	79,775,922
Hancock County	(4,003,609)	0	0	(4,003,609)	0	0	1,014,364	5,513,386	0	6,527,750
Henry County	(1,770,726)	0	0	(1,756,364)	0	0	(587,554)	6,763,308	0	6,175,754
Hocking County	(48,301)	0	0	18,928	0	0	7,265	3,939,626	0	3,946,891
Holmes County	(534,662)	0	0	(482,644)	0	0	1,876,403	4,244,583	0	6,120,986
Huron County	(1,712,391)	0	0	(1,712,391)	0	0	299,040	4,845,205	0	5,144,245
Jefferson County	(3,143,118)	0	0	(3,123,121)	0	0	(195,443)	4,463,332	0	4,267,889
Knox County	(922,640)	0	0	(883,771)	0	0	424,338	3,764,660	931	4,189,929
Lake County	(13,333,321)	0	0	(10,358,846)	0	0	3,413,319	27,243,472	0	30,656,791
Licking County	(4,430,267)	0	0	(4,430,267)	0	0	2,051,001	20,433,029	15,108	22,499,138
Logan County	(926,261)	0	0	(926,261)	0	0	(1,772,109)	6,032,758	(25,538)	4,235,111
Lorain County	(4,441,772)	0	0	(4,401,878)	0	0	(2,118,643)	22,573,255	(38,312)	20,416,300
Lucas County	(18,637,361)	0	0	(18,621,127)	0	0	(199,689)	45,348,860	0	45,149,171
Mahoning County	(1,154,141)	0	0	(893,766)	0	0	948,213	12,386,165	0	13,334,378
Marion County	(2,318,356)	0	0	(2,314,687)	0	0	312,061	4,572,568	0	4,884,629
Medina County	(1,952,924)	0	0	(1,938,062)	0	0	(693,474)	8,257,254	0	7,563,780
Miami County	(548,641)	0	0	(548,641)	0	0	799,207	17,159,264	0	17,958,471
Monroe County	(209,672)	0	0	(194,401)	0	0	1,111,299	2,942,594	0	4,053,893

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under GAAP

Other Financing Sources (Uses) (Continued)					Special and Extraordinary Items		Fund Balance			
County	Transfers Out	Other Financing Sources	Other Financing Uses	* Total Other Financing Sources Uses *	Special Item	* Total Special And Extraordinary Items *	Net Change In Fund Balances	Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	End Of Year
Montgomery County	(21,143,161)	0	0	(17,753,498)	0	0	4,471,607	75,170,839	0	79,642,446
Morrow County	(536,021)	0	0	(536,021)	0	0	842,300	2,899,071	0	3,741,371
Muskingum County	(2,745,729)	0	0	(2,553,618)	0	0	1,412,208	12,597,183	0	14,009,391
Noble County	(321,940)	0	0	(317,390)	0	0	1,317,073	3,368,857	0	4,685,930
Pickaway County	(522,219)	0	0	(472,103)	0	0	855,028	4,214,299	0	5,069,327
Pike County	(422,961)	0	0	(370,054)	0	0	894,440	8,768,103	0	9,662,543
Portage County	(213,618)	0	0	(213,618)	0	0	1,637,764	12,491,447	0	14,129,211
Preble County	(601,861)	0	0	(601,861)	0	0	136,333	4,428,502	0	4,564,835
Richland County	(1,396,237)	0	0	(1,364,426)	0	0	(230,457)	2,548,072	0	2,317,615
Ross County	(2,774,768)	0	0	(2,660,063)	0	0	671,435	9,241,468	0	9,912,903
Sandusky County	(1,140,533)	0	0	(1,004,325)	0	0	(3,886)	6,861,586	0	6,857,700
Scioto County	(1,380,847)	0	0	(1,345,450)	0	0	2,929,471	6,330,208	0	9,259,679
Seneca County	(1,807,295)	0	0	(1,800,031)	0	0	847,464	5,384,174	0	6,231,638
Shelby County	(3,493,750)	0	0	(2,851,576)	0	0	704,067	2,471,496	0	3,175,563
Stark County	(2,000,000)	0	0	(1,992,741)	0	0	(1,217,796)	18,210,339	0	16,992,543
Summit County	(4,806,149)	0	0	(4,788,351)	0	0	106,573	51,046,747	0	51,153,320
Trumbull County	(2,638,288)	0	0	(2,493,918)	0	0	(797,238)	8,102,747	0	7,305,509
Tuscarawas County	(2,993,372)	0	0	(2,828,006)	0	0	813,291	13,793,767	0	14,607,058
Union County	(3,683,824)	0	0	(3,497,152)	0	0	92,107	8,535,285	(45,260)	8,582,132
Van Wert County	(305,545)	0	0	(305,545)	0	0	234,811	1,522,155	0	1,756,966
Warren County	(12,514,325)	0	0	(12,514,325)	0	0	1,799,648	28,476,939	(856)	30,275,731
Washington County	(1,629,013)	18,659	0	(1,571,186)	0	0	28,793	12,121,383	0	12,150,176
Wayne County	(1,886,564)	0	0	(1,881,607)	0	0	595,681	9,065,390	7,264	9,668,335
Wood County	(4,777,292)	0	0	(1,637,942)	0	0	3,469,880	22,122,613	0	25,592,493

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Revenues										
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments
Allen County	12,397,052	15,633,358	32,905,662	470,450	507,746	206,283	0	9,259,169	0	1,189,015
Ashland County	4,753,963	1,531,473	15,449,347	15,643	266,160	255,845	0	1,077,533	0	0
Ashtabula County	15,274,054	10,252,269	42,359,595	570,931	118,556	670,520	0	11,452,457	12,964	259,586
Athens County	12,191,171	7,975,117	27,655,374	147,396	180,861	338,686	0	5,297,497	0	0
Auglaize County	5,673,997	8,953,958	14,310,573	100,496	2,716	833,697	0	3,677,187	0	1,391,534
Belmont County	12,011,012	17,652,875	23,309,186	392,795	498,520	1,857,127	119,420	7,948,710	163,212	0
Butler County	59,986,895	37,289,664	82,872,890	1,560,226	3,799,895	2,001,844	0	40,443,544	0	2,616,659
Carroll County	5,009,741	3,944,885	11,095,013	25,026	62,173	136,838	4,800	4,500,019	8,510	0
Clark County	21,240,674	23,856,108	56,192,707	205,124	471,597	1,081,195	0	13,531,297	0	123,855
Clermont County	19,649,044	26,667,021	40,163,991	862,069	1,522,220	1,752,843	0	24,895,167	0	968,741
Clinton County	5,820,286	7,904,793	14,665,473	834,026	136,339	430,456	304,363	4,767,796	0	113,097
Columbiana County	8,423,074	16,378,209	36,715,239	208,990	4,835	407,593	659,324	6,628,675	10,137	0
Coshocton County	7,513,070	5,657,650	16,375,836	58,830	119,316	139,384	98,889	6,670,021	99,274	0
Crawford County	5,706,737	5,477,795	14,391,820	130,124	28,431	333,815	113,301	10,795,781	0	98,632
Cuyahoga County	334,693,751	249,521,238	481,152,518	22,625,177	1,602,660	14,755,229	0	108,884,670	917,254	0
Defiance County	5,570,431	5,446,308	11,179,471	263,135	265,152	412,472	440,297	2,503,288	157,852	587,517
Delaware County	28,661,689	50,186,640	30,577,968	1,624,463	1,443,603	898,577	0	21,209,675	0	1,084,954
Erie County	9,296,725	21,128,338	21,911,992	302,420	953,932	506,038	0	7,805,324	0	298,010
Fairfield County	23,393,470	19,522,179	36,561,891	406,596	538,959	415,104	684,470	16,445,614	110,284	179,540
Franklin County	409,467,000	260,193,000	334,031,000	8,570,000	2,910,000	5,534,000	0	94,731,000	0	0
Fulton County	7,403,527	7,748,140	12,654,855	228,930	210,097	559,911	130,778	4,752,291	49,736	256,688
Gallia County	3,273,405	4,691,461	18,323,258	50,770	0	489,279	180,352	4,837,814	50,686	0
Geauga County	26,066,927	14,189,574	29,611,077	385,041	295,920	450,322	223,260	8,663,787	272,882	340,680
Greene County	61,377,625	0	35,611,393	1,585,698	998,161	1,009,358	0	16,212,150	0	24,288
Hamilton County	235,796,019	81,240,826	222,840,692	3,755,402	7,257,595	12,617,410	0	68,556,878	0	0
Hancock County	10,907,591	13,147,137	26,495,413	172,573	308,482	319,743	440,860	4,688	7,236,057	735,150
Henry County	5,439,619	3,817,207	12,323,398	113,815	106,885	180,635	115,259	3,784,845	91,606	460,706
Hocking County	10,084,389	0	9,415,646	68,898	187,790	580,149	0	2,907,270	0	3,960
Holmes County	6,128,515	6,526,175	13,868,944	144,284	312,763	345,603	151,330	5,144,994	99,788	0
Huron County	5,835,955	9,396,408	21,155,136	74,171	3,418	400,101	0	4,158,682	0	82,663
Jefferson County	10,238,273	11,660,821	31,597,294	130,916	662,263	582,431	294,343	8,063,512	0	0
Knox County	17,501,042	0	21,030,530	(37,179)	223,640	191,549	0	4,223,287	566,049	10,905
Lake County	44,179,790	34,360,000	56,214,272	944,378	1,501,943	1,423,315	0	17,455,031	55,556	6,190,945
Licking County	23,670,607	29,796,212	42,027,853	204,702	638,099	752,218	0	15,018,344	0	130,051
Logan County	6,935,656	9,042,525	15,766,024	142,682	215,545	290,767	0	5,718,003	0	35,560
Lorain County	47,928,108	27,539,424	87,119,105	1,930,141	13,488,831	1,550,870	0	17,731,776	0	578,233
Lucas County	100,230,257	81,480,800	199,087,834	1,601,102	1,104,321	767,707	2,525,345	35,122,850	0	3,857,046
Mahoning County	29,496,715	33,971,827	73,380,200	1,436,809	14,740,318	2,813,224	2,441,270	4,950,697	2,000	299,096
Marion County	6,836,792	10,173,976	22,178,829	242,518	152,082	284,131	0	4,181,375	0	316,150
Medina County	28,003,392	23,374,495	40,683,547	524,188	8,950	600,058	175,793	14,504,196	234,764	724,542
Miami County	29,710,252	0	30,505,093	430,043	1,468,834	1,189,452	0	12,465,900	0	0
Monroe County	1,923,474	2,998,449	9,088,053	123,958	58,526	124,254	2,512	3,361,910	29,309	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Revenues										
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments
Montgomery County	130,464,910	74,878,470	191,453,768	8,324,023	3,034,624	2,123,456	0	47,553,630	0	240,262
Morrow County	4,048,962	3,546,462	14,018,112	56,010	1,669,813	403,253	317,710	2,659,972	0	0
Muskingum County	14,198,362	17,946,552	29,544,699	611,617	771,056	774,286	570,136	8,095,112	72,569	32,523
Noble County	2,179,335	2,664,675	6,773,699	58,880	2,667	83,178	10,701	2,307,955	354	0
Pickaway County	7,833,756	7,610,319	14,877,457	211,315	51,605	298,832	77,423	4,582,821	0	86,871
Pike County	8,628,526	0	21,148,088	123,281	11,530	265,229	0	3,864,068	0	0
Portage County	24,696,480	19,824,719	42,819,302	690,246	706,458	1,406,590	432,392	18,298,580	26,728	157,505
Preble County	4,041,567	5,190,364	14,274,913	148,541	113,450	235,045	0	3,657,042	0	208,099
Richland County	17,243,739	18,357,435	47,984,741	302,079	873,378	260,795	444,010	13,374,270	189,387	881,293
Ross County	10,377,434	14,482,232	16,920,961	232,669	222,906	323,771	657,662	4,660,631	0	13,540
Sandusky County	9,735,549	10,603,028	21,522,320	173,775	222,732	798,912	639,958	6,345,935	26,468	198,342
Scioto County	6,679,593	12,095,122	27,557,884	9,085	51,800	539,134	1,770	6,609,334	54,579	0
Seneca County	5,080,251	8,365,817	18,013,443	2,708	208,997	461,737	315,890	6,886,182	12,420	229,500
Shelby County	6,312,067	9,967,365	16,147,765	190,547	193,807	339,331	0	5,418,912	0	311,255
Stark County	54,129,365	31,979,828	122,703,405	931,834	233,296	1,148,721	550,887	27,182,526	0	600,451
Summit County	123,960,889	0	157,213,666	2,318,782	829,390	2,064,205	0	51,292,853	0	527,749
Trumbull County	34,392,517	25,204,116	68,201,151	342,816	9,060,503	4,587,898	888,386	13,307,902	0	396,760
Tuscarawas County	10,151,928	12,475,888	23,823,684	113,426	7,650	630,014	105,895	5,797,057	39,673	0
Union County	11,609,436	13,354,194	21,341,405	445,960	170,045	215,729	450,438	6,453,336	39,192	170,736
Van Wert County	4,195,135	4,183,359	10,173,543	136,599	70,171	249,158	0	2,142,075	0	255,976
Warren County	40,282,546	35,006,529	40,371,800	2,078,922	11,881	1,464,896	0	13,886,374	0	1,321,980
Washington County	8,880,383	12,973,256	23,913,763	122,514	268,585	597,653	1,427,180	6,489,968	53,471	0
Wayne County	14,516,377	11,725,908	28,498,886	247,073	737,632	995,991	305,355	10,822,534	65,018	1,707
Wood County	28,917,107	0	33,676,579	22,558	480,076	608,303	0	4,701,207	0	517,698

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Revenues (Continued)			Expenditures								
County	Other Revenues	* Total Revenues *	General Government	General Government	Public Safety	Public Works	Health	Human Services	Conservation	Capital	Intergovernmental
			Legislative And	Government	Public Safety	Public Works		Human Services	And Recreation	Outlay	
			Executive	Judicial							
Allen County	6,105,067	78,673,802	11,061,392	8,302,711	10,409,908	8,268,272	16,665,106	17,103,621	1,167,320	4,642,626	0
Ashland County	1,626,591	24,976,555	666,135	535,931	1,935,220	5,914,471	12,438,129	5,739,932	0	0	156,993
Ashtabula County	3,593,207	84,564,139	10,030,820	5,575,064	10,398,540	10,133,780	16,657,254	29,695,371	262,862	1,299,800	0
Athens County	2,412,740	56,198,842	6,482,015	2,572,206	6,523,846	6,711,058	4,111,710	30,020,727	28,091	1,276,483	0
Auglaize County	670,996	35,615,154	4,039,483	2,190,801	5,889,343	7,812,864	7,589,813	4,035,237	0	1,212,418	0
Belmont County	6,607,225	70,560,082	10,930,094	3,692,152	9,177,964	6,771,186	14,858,428	12,562,667	0	1,745,182	1,900,000
Butler County	13,828,828	244,400,445	24,725,581	13,932,405	45,194,689	24,231,779	42,509,194	62,192,995	475,591	1,337,215	8,220,239
Carroll County	846,809	25,633,814	3,890,460	1,239,681	2,790,581	4,559,467	4,338,233	5,350,976	0	938,367	0
Clark County	1,913,010	118,615,567	8,230,118	13,430,928	16,719,469	10,455,327	20,235,700	32,795,292	1,167,838	8,383,040	0
Clermont County	4,740,725	121,221,821	16,843,733	11,207,999	28,327,376	13,569,202	1,538,442	29,711,415	0	10,278,431	0
Clinton County	600,593	35,577,222	6,327,888	2,896,943	7,773,285	5,001,960	4,102,339	8,257,131	202,928	4,279,884	0
Columbiana County	3,612,876	73,048,952	6,658,157	5,751,180	7,638,718	7,905,422	3,535,577	31,762,342	76,444	1,592,989	0
Coshocton County	870,677	37,602,947	4,003,953	2,087,106	5,804,515	6,770,017	10,101,025	7,631,754	149,291	773,672	0
Crawford County	1,182,111	38,258,547	4,050,722	2,394,388	6,137,317	10,426,548	6,348,028	6,999,959	0	239,788	0
Cuyahoga County	42,526,257	1,256,678,754	97,978,574	332,961,570	0	31,227,458	116,519,490	473,749,771	0	228,198,583	0
Defiance County	812,781	27,638,704	5,099,736	1,757,347	4,770,542	4,761,109	5,318,016	2,548,409	0	2,676,564	0
Delaware County	1,884,432	137,572,001	18,147,702	9,026,523	36,018,451	23,760,737	18,150,624	9,044,891	0	2,956,695	1,378,993
Erie County	2,740,330	64,943,109	11,945,078	7,565,265	10,947,002	5,961,108	8,920,335	8,949,730	1,553,115	398,331	617,000
Fairfield County	4,316,321	102,574,428	13,240,033	6,504,111	17,395,930	8,679,217	22,129,257	24,335,468	0	3,482,161	2,233,431
Franklin County	29,756,000	1,145,192,000	116,846,000	77,080,000	159,073,000	46,930,000	317,958,000	299,140,000	18,242,000	48,826,000	7,954,000
Fulton County	1,503,574	35,498,527	5,132,611	1,826,268	7,245,003	5,252,594	6,536,534	4,586,902	1,473,330	1,354,162	967,635
Gallia County	610,182	32,507,207	4,755,020	1,861,850	5,495,331	5,963,459	3,231,167	9,687,984	924,094	0	0
Geauga County	2,010,985	82,510,455	11,878,254	4,986,444	13,297,503	6,141,683	6,453,502	32,424,319	0	7,954,087	0
Greene County	1,113,536	117,932,209	16,460,861	7,862,119	20,788,104	9,467,492	25,989,182	25,366,982	3,154,220	905,955	0
Hamilton County	57,220,204	689,285,026	54,299,317	94,216,600	104,197,341	32,997,311	185,250,597	145,870,337	7,687,288	5,362,974	0
Hancock County	2,039,419	61,807,113	6,497,999	3,796,706	8,637,558	5,759,222	17,195,941	9,580,163	522,175	6,850,777	0
Henry County	817,743	27,251,718	2,707,294	1,431,662	3,231,546	5,264,502	1,855,735	10,626,199	0	1,204,869	296,609
Hocking County	370,026	23,618,128	4,132,547	1,952,384	3,988,868	2,014,808	5,842,465	1,239,202	204,915	3,759,659	0
Holmes County	727,717	33,450,113	5,023,489	2,241,143	4,203,928	5,593,437	220,441	13,253,149	332,932	631,528	0
Huron County	784,815	41,891,349	6,407,151	1,953,538	5,814,362	7,994,778	9,539,303	8,521,794	321,600	1,369,805	0
Jefferson County	418,519	63,648,372	6,564,684	3,922,690	10,490,988	7,258,243	14,038,602	13,892,969	227,109	2,805,523	0
Knox County	1,457,385	45,167,208	6,310,503	2,254,467	7,397,790	5,004,207	510,162	16,195,812	0	3,910,802	1,984,844
Lake County	11,982,303	174,307,533	17,983,495	0	41,605,501	11,184,161	12,966,662	65,201,019	0	5,109,749	0
Licking County	2,829,649	115,067,735	28,138,022	0	23,959,474	9,860,452	4,722,023	43,881,645	352,357	1,238,487	0
Logan County	1,385,704	39,532,466	7,248,555	2,737,303	5,262,084	8,173,002	1,586,634	13,164,640	0	878,378	0
Lorain County	6,337,200	204,203,688	31,709,484	17,417,556	25,869,922	9,062,234	27,020,248	76,019,019	0	14,579,075	987
Lucas County	17,108,734	442,885,996	49,475,289	54,177,547	79,738,636	31,230,651	107,565,548	90,835,202	14,134,522	3,691,161	0
Mahoning County	6,229,739	169,761,895	25,600,909	21,116,351	23,457,577	10,078,380	36,637,137	37,146,725	0	10,209,144	0
Marion County	2,168,707	46,534,560	6,077,924	2,422,014	9,859,560	5,137,368	6,776,328	11,209,807	17,000	1,595,009	0
Medina County	4,758,598	113,592,523	28,461,033	11,205,734	20,219,878	9,861,052	25,740,292	15,615,537	0	2,687,712	282,105
Miami County	2,365,447	78,135,021	14,347,335	0	17,924,264	11,394,608	17,010,565	11,545,539	609,658	1,256,269	0
Monroe County	517,206	18,227,651	2,532,889	1,098,131	2,774,498	3,975,683	2,480,430	3,670,341	0	12,321	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Revenues (Continued)			Expenditures								
County	Other Revenues	* Total Revenues *	General Government	General Government	Public	Public	Health	Human	Conservation	Capital	Intergovernmental
			Legislative And Executive	Judicial	Safety	Works		Services	And Recreation	Outlay	
Montgomery County	3,406,080	461,479,223	30,831,641	0	151,126,438	17,007,937	0	195,215,717	0	16,808,724	38,917,500
Morrow County	1,222,428	27,942,722	4,442,443	1,453,352	3,686,479	4,219,565	2,593,705	7,536,750	0	530,072	34,181
Muskingum County	940,440	73,557,352	8,621,625	7,112,255	11,915,827	6,782,961	1,315,063	28,519,718	0	1,938,298	1,793,944
Noble County	360,244	14,441,688	2,200,836	553,173	1,689,113	3,341,991	1,082,006	2,695,137	256,162	2,401,894	280,404
Pickaway County	1,527,839	37,158,238	5,132,101	2,271,470	7,126,789	6,385,251	5,169,714	6,763,598	359,875	1,120,169	0
Pike County	814,162	34,854,884	4,106,009	1,431,284	3,675,728	3,963,811	4,952,535	5,793,701	56,196	8,032,837	0
Portage County	1,012,334	110,071,334	14,636,161	10,035,961	16,315,366	6,648,903	29,621,665	23,157,428	0	6,748,917	0
Preble County	488,818	28,357,839	3,550,866	2,123,106	5,129,351	4,020,784	1,280,087	9,961,826	0	1,208,770	79,846
Richland County	706,610	100,617,737	13,025,571	9,653,293	13,220,290	4,847,355	28,121,009	22,102,362	168,036	4,811,114	1,549,686
Ross County	1,079,017	48,970,823	6,960,811	4,295,089	10,578,453	5,159,551	947,484	13,682,045	0	6,916,299	212,969
Sandusky County	1,572,699	51,839,718	6,847,919	4,372,212	11,214,695	5,141,998	442,383	20,708,772	317,107	1,903,059	176,300
Scioto County	1,489,595	55,087,896	8,258,638	2,702,631	7,745,998	5,373,717	11,470,924	11,972,440	279,530	1,183,080	0
Seneca County	1,160,272	40,737,217	5,872,743	2,449,709	6,590,172	4,934,041	9,271,690	7,475,796	112,600	1,387,507	0
Shelby County	1,343,552	40,224,601	4,760,019	2,568,697	4,820,918	7,464,490	366,364	14,257,732	120,000	3,139,553	215,640
Stark County	4,300,640	243,760,953	30,002,334	17,034,234	28,706,948	17,767,151	82,613,279	54,167,000	0	7,296,981	0
Summit County	56,886,835	395,094,369	33,219,849	31,290,318	77,863,502	20,790,153	112,103,503	94,076,908	8,122,466	1,017,844	365,700
Trumbull County	2,582,217	158,964,266	27,534,612	13,073,655	20,979,143	17,170,083	31,460,455	42,136,144	0	2,746,784	0
Tuscarawas County	1,668,610	54,813,825	7,013,590	4,659,034	8,279,542	6,265,089	9,278,418	12,839,731	273,922	2,485,649	2,131,361
Union County	1,960,852	56,211,323	9,542,722	3,530,975	6,823,695	7,241,291	2,289,183	18,107,074	387,249	4,926,423	391,758
Van Wert County	1,163,547	22,569,563	5,022,924	1,446,841	3,281,482	3,504,620	110,984	7,503,521	138,000	1,566,930	101,443
Warren County	9,015,622	143,440,550	24,836,330	10,084,465	31,450,422	6,781,163	790,993	44,784,175	0	19,000,295	0
Washington County	778,784	55,505,557	7,245,698	2,759,737	10,131,321	8,368,252	14,527,685	9,875,632	860,736	66,383	465,215
Wayne County	2,460,213	70,376,694	8,393,137	5,614,818	10,666,385	7,416,598	602,619	33,227,014	0	3,447,344	0
Wood County	5,035,100	73,958,628	1,194,227	1,226,242	1,125,937	8,988,979	10,056,666	38,655,509	140,741	3,017,528	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Expenditures (Continued)							Excess Of Revenues Over Under Expenditures
Debt Service							
County	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other	Other Expenditures	* Total Expenditures *	
Allen County	4,565,915	355,063	0	0	39,311	82,581,245	(3,907,443)
Ashland County	340,000	35,520	0	0	0	27,762,331	(2,785,776)
Ashtabula County	953,502	673,388	0	0	0	85,680,381	(1,116,242)
Athens County	368,026	41,419	0	0	6,177	58,141,758	(1,942,916)
Auglaize County	276,069	36,970	0	0	1,967,102	35,050,100	565,054
Belmont County	1,473,031	368,164	0	86,000	557,729	64,122,597	6,437,485
Butler County	16,574,307	3,395,564	0	0	0	242,789,559	1,610,886
Carroll County	66,474	23,461	0	0	613,443	23,811,143	1,822,671
Clark County	1,110,000	509,407	0	0	0	113,037,119	5,578,448
Clermont County	776,454	329,044	0	0	7,090,345	119,672,441	1,549,380
Clinton County	535,479	177,787	0	0	5,789	39,561,413	(3,984,191)
Columbiana County	1,259,875	953,187	0	0	1,128,391	68,262,282	4,786,670
Coshocton County	505,001	124,643	0	0	335,234	38,286,211	(683,264)
Crawford County	931,949	472,779	0	0	98,936	38,100,414	158,133
Cuyahoga County	73,638,665	60,336,331	3,510,578	0	68,986,088	1,487,107,108	(230,428,354)
Defiance County	649,638	214,476	0	0	802,620	28,598,457	(959,753)
Delaware County	3,885,051	1,182,277	0	0	0	123,551,944	14,020,057
Erie County	1,484,891	584,984	0	0	0	58,926,839	6,016,270
Fairfield County	1,973,645	579,878	0	0	1,004,499	101,557,630	1,016,798
Franklin County	25,551,000	14,820,000	592,000	0	7,886,000	1,140,898,000	4,294,000
Fulton County	282,542	27,083	0	46,713	0	34,731,377	767,150
Gallia County	99,621	113,842	0	0	0	32,132,368	374,839
Geauga County	314,356	80,588	0	0	0	83,530,736	(1,020,281)
Greene County	4,630,000	1,083,082	0	0	1,751,522	117,459,519	472,690
Hamilton County	11,368,368	2,966,425	0	0	15,638,491	659,855,049	29,429,977
Hancock County	1,200,537	491,077	0	0	1,239,554	61,771,709	35,404
Henry County	33,841	24,468	0	0	1,418,825	28,095,550	(843,832)
Hocking County	424,180	30,757	0	0	631,693	24,221,478	(603,350)
Holmes County	300,481	177,422	0	0	0	31,977,950	1,472,163
Huron County	762,000	307,338	31,500	0	0	43,023,169	(1,131,820)
Jefferson County	3,117,716	769,729	14,750	0	3,728,985	66,831,988	(3,183,616)
Knox County	2,200,639	234,393	0	0	0	46,003,619	(836,411)
Lake County	3,906,257	935,288	0	0	2,530,487	161,422,619	12,884,914
Licking County	3,862,810	485,151	0	0	966,467	117,466,888	(2,399,153)
Logan County	735,000	180,669	0	0	512,598	40,478,863	(946,397)
Lorain County	1,721,621	1,249,312	0	0	1,939,132	206,588,590	(2,384,902)
Lucas County	5,357,539	4,686,748	33,987	45,927	1,445,157	442,417,914	468,082
Mahoning County	3,899,711	1,755,245	161,342	0	0	170,062,521	(300,626)
Marion County	490,811	468,176	0	0	278,509	44,332,506	2,202,054
Medina County	728,915	199,018	0	0	480,672	115,481,948	(1,889,425)
Miami County	592,850	405,508	0	0	0	75,086,596	3,048,425
Monroe County	176,736	20,855	0	0	464,929	17,206,813	1,020,838

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Expenditures (Continued)							Excess Of Revenues Over Under Expenditures
Debt Service							
County	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other	Other Expenditures	* Total Expenditures *	
Montgomery County	3,738,393	876,669	0	0	7,628,999	462,152,018	(672,795)
Morrow County	2,400,705	279,188	74,100	0	2,355,745	29,606,285	(1,663,563)
Muskingum County	1,668,771	343,248	0	0	0	70,011,710	3,545,642
Noble County	126,405	13,224	0	0	0	14,640,345	(198,657)
Pickaway County	505,045	144,861	0	0	160,091	35,138,964	2,019,274
Pike County	682,702	200,485	0	0	528,729	33,424,017	1,430,867
Portage County	1,776,068	875,164	5,888	0	0	109,821,521	249,813
Preble County	60,000	21,073	0	0	715,180	28,150,889	206,950
Richland County	2,569,954	1,598,208	202,233	0	218,568	102,087,679	(1,469,942)
Ross County	920,770	462,453	0	0	1,304,755	51,440,679	(2,469,856)
Sandusky County	593,319	137,573	0	0	0	51,855,337	(15,619)
Scioto County	1,038,102	430,045	0	0	1,650,301	52,105,406	2,982,490
Seneca County	760,507	111,633	0	0	620,501	39,586,899	1,150,318
Shelby County	76,549	3,195	0	0	422,161	38,215,318	2,009,283
Stark County	1,046,191	211,834	0	0	238,734	239,084,686	4,676,267
Summit County	5,763,000	2,419,842	0	0	8,545,430	395,578,515	(484,146)
Trumbull County	6,352,995	790,211	0	0	0	162,244,082	(3,279,816)
Tuscarawas County	122,918	100,031	0	0	18,073	53,467,358	1,346,467
Union County	870,000	224,512	0	0	0	54,334,882	1,876,441
Van Wert County	489,616	232,975	0	0	193,485	23,592,821	(1,023,258)
Warren County	3,473,159	1,025,137	0	829,873	0	143,056,012	384,538
Washington County	571,270	111,222	0	0	0	54,983,151	522,406
Wayne County	665,786	194,750	0	0	838,306	71,066,757	(690,063)
Wood County	314,478	318,173	0	0	948,298	65,986,778	7,971,850

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Other Financing Sources (Uses)											
County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	* Total Other Financing Sources Uses *
Allen County	0	0	0	0	1,262,838	0	636,654	(451,063)	0	0	1,448,429
Ashland County	0	0	0	0	11,085	0	1,125,784	0	0	0	1,136,869
Ashtabula County	9,382	0	0	0	0	0	1,926,864	(2,336,464)	0	(250,000)	(650,218)
Athens County	43,615	975,056	358,007	0	21,000	0	1,886,030	(1,886,030)	0	0	1,397,678
Auglaize County	23,086	0	0	0	527,172	0	628,654	(628,654)	14,666	0	564,924
Belmont County	28,401	0	0	0	0	0	4,214,002	(6,907,168)	0	0	(2,664,765)
Butler County	0	0	0	7,520,000	633,634	0	13,726,767	(13,730,182)	0	0	8,150,219
Carroll County	0	281,122	0	0	0	0	495,247	(658,835)	0	0	117,534
Clark County	1,241	0	0	0	0	0	3,500,658	(3,500,658)	0	0	1,241
Clermont County	85,619	0	0	0	240,000	0	1,412,005	(1,643,902)	0	0	93,722
Clinton County	100,749	72,928	0	0	0	0	4,698,448	(4,599,858)	3,641,370	(1,941,370)	1,972,267
Columbiana County	0	8,591	0	0	346,449	0	5,341,173	(5,641,173)	0	0	55,040
Coshocton County	42,521	119,740	0	0	407,600	0	363,071	(363,071)	7,978	0	577,839
Crawford County	0	0	0	0	0	0	2,601,324	(2,637,195)	0	0	(35,871)
Cuyahoga County	33,418	75,545,977	0	0	455,959,113	(59,420,509)	94,409,083	(92,079,415)	0	0	474,447,667
Defiance County	1,581	0	0	0	25,967	0	74,182	(74,182)	0	0	27,548
Delaware County	131,847	0	0	0	344,699	0	9,482,889	(9,525,388)	0	0	434,047
Erie County	77,849	25,437	0	0	59,164	0	3,203,655	(3,194,462)	0	0	171,643
Fairfield County	39,638	654,499	0	0	0	0	6,780,139	(6,780,139)	0	0	694,137
Franklin County	155,000	87,000	0	85,850,000	6,000,000	(95,537,000)	48,732,000	(51,292,000)	10,569,000	(259,000)	4,305,000
Fulton County	0	0	0	0	145,000	0	1,795,895	(2,063,552)	0	0	(122,657)
Gallia County	0	178,234	0	0	0	0	990,236	(990,366)	81,472	0	259,576
Geauga County	0	7,245	0	0	0	0	6,418,485	(6,496,804)	0	0	(71,074)
Greene County	62,329	0	0	0	0	0	6,874,337	(6,893,346)	0	0	43,320
Hamilton County	0	0	0	0	862,997	0	16,042,521	(21,353,175)	0	0	(4,447,657)
Hancock County	0	0	0	0	16,480	0	4,984,492	(4,984,492)	0	0	16,480
Henry County	0	0	0	0	0	0	1,801,726	(1,801,726)	0	0	0
Hocking County	0	67,229	0	0	449,639	0	128,301	(128,301)	0	0	516,868
Holmes County	92,205	102,051	0	0	0	0	1,350,525	(1,350,525)	0	0	194,256
Huron County	0	0	1,430,000	0	0	0	1,817,766	(1,817,766)	0	0	1,430,000
Jefferson County	0	98,959	2,775,000	0	0	0	5,045,053	(5,045,053)	0	0	2,873,959
Knox County	0	124,382	0	0	344,135	(738,289)	1,160,742	(1,283,290)	0	0	(392,320)
Lake County	1,881,316	408,784	0	0	82,408	0	25,609,525	(25,754,525)	0	0	2,227,508
Licking County	0	0	0	0	4,214,412	0	4,660,005	(4,660,005)	0	0	4,214,412
Logan County	0	0	0	0	0	0	938,755	(1,034,261)	0	0	(95,506)
Lorain County	0	0	0	0	200,000	0	5,327,811	(5,727,811)	40,940	0	(159,060)
Lucas County	0	41,410	715,000	0	276,612	0	18,597,361	(18,637,361)	0	0	993,022
Mahoning County	0	0	5,020,000	0	122,021	0	5,476,483	(5,264,483)	0	0	5,354,021
Marion County	0	0	0	0	0	0	3,563,668	(3,563,668)	0	0	0
Medina County	14,862	0	0	0	80,890	0	2,338,008	(2,338,008)	0	0	95,752
Miami County	0	0	0	0	0	0	1,976,516	(1,976,516)	0	0	0
Monroe County	2,950	12,321	0	0	0	0	337,640	(337,640)	0	0	15,271

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Other Financing Sources (Uses)											
County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	* Total Other Financing Sources Uses *
Montgomery County	85,582	0	0	0	3,043,992	0	121,580,277	(124,688,651)	0	0	21,200
Morrow County	0	19,985	2,085,000	0	0	0	566,021	(566,021)	0	(10,900)	2,094,085
Muskingum County	13,465	178,646	0	0	448,906	0	3,391,078	(3,372,720)	0	0	659,375
Noble County	6,681	72,000	1,700,000	0	0	0	321,940	(321,940)	0	0	1,778,681
Pickaway County	0	60,293	0	0	497,834	0	557,732	(557,732)	0	0	558,127
Pike County	27,404	0	0	0	1,589,562	0	725,014	(725,014)	0	0	1,616,966
Portage County	0	0	7,070,000	447,647	37,353	(485,000)	213,618	(213,618)	0	0	7,070,000
Preble County	0	0	0	0	0	0	1,276,142	(1,276,142)	0	0	0
Richland County	65,414	0	9,355,000	0	694,545	(9,422,312)	3,285,062	(3,236,081)	0	0	741,628
Ross County	23,221	91,484	0	0	0	0	3,879,826	(3,879,826)	0	0	114,705
Sandusky County	0	128,352	0	0	18,900	0	1,953,952	(1,953,952)	0	0	147,252
Scioto County	0	41,061	0	4,880,000	4,276	(4,748,754)	1,524,281	(1,524,281)	11,235	0	187,818
Seneca County	6,360	0	0	0	0	0	1,665,684	(1,860,260)	0	0	(188,216)
Shelby County	16,320	12,527	0	0	0	0	5,335,924	(5,470,874)	0	0	(106,103)
Stark County	286,491	0	0	0	600,000	0	2,350,000	(2,350,000)	0	0	886,491
Summit County	33,012	5,246	0	0	0	0	6,883,777	(7,261,351)	0	0	(339,316)
Trumbull County	216,057	0	2,060,000	0	4,404,686	0	4,504,517	(3,784,222)	0	0	7,401,038
Tuscarawas County	0	0	0	0	0	0	4,395,887	(4,469,059)	0	0	(73,172)
Union County	0	0	0	0	0	0	3,983,687	(4,464,117)	0	0	(480,430)
Van Wert County	0	0	0	0	1,825,000	0	613,838	(613,838)	0	0	1,825,000
Warren County	0	0	0	0	0	0	15,100,434	(15,900,434)	0	0	(800,000)
Washington County	61,778	0	0	0	0	0	1,629,013	(1,629,013)	18,659	0	80,437
Wayne County	4,957	0	0	0	0	0	2,088,552	(2,157,552)	0	0	(64,043)
Wood County	0	0	2,000,000	0	64,858	0	4,809,599	(8,049,161)	0	0	(1,174,704)

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Special and Extraordinary Items				Fund Balance			
County	Special Item	Items Extraordinary Item	* Total Special And Extraordinary Items *	Net Change In Fund Balances	Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	End Of Year
Allen County	0	0	0	(2,459,014)	40,642,646	0	38,183,632
Ashland County	0	0	0	(1,648,907)	14,136,031	0	12,487,124
Ashtabula County	0	0	0	(1,766,460)	41,775,693	0	40,009,233
Athens County	0	0	0	(545,238)	22,528,781	0	21,983,543
Auglaize County	0	0	0	1,129,978	23,085,873	0	24,215,851
Belmont County	0	0	0	3,772,720	37,052,912	0	40,825,632
Butler County	0	0	0	9,761,105	111,276,609	0	121,037,714
Carroll County	0	0	0	1,940,205	14,388,797	0	16,329,002
Clark County	0	0	0	5,579,689	49,144,413	0	54,724,102
Clermont County	0	0	0	1,643,102	60,824,370	0	62,467,472
Clinton County	3,013,659	0	3,013,659	1,001,735	46,967,936	0	47,969,671
Columbiana County	0	0	0	4,841,710	44,909,112	0	49,750,822
Coshocton County	0	0	0	(105,425)	15,313,751	0	15,208,326
Crawford County	0	0	0	122,262	22,397,674	0	22,519,936
Cuyahoga County	0	0	0	244,019,313	1,079,704,393	0	1,323,723,706
Defiance County	0	0	0	(932,205)	27,112,583	0	26,180,378
Delaware County	0	0	0	14,454,104	95,373,284	0	109,827,388
Erie County	0	0	0	6,187,913	33,045,867	0	39,233,780
Fairfield County	0	0	0	1,710,935	59,488,817	0	61,199,752
Franklin County	0	0	0	8,599,000	777,623,000	0	786,222,000
Fulton County	1,610,282	0	1,610,282	2,254,775	28,364,768	0	30,619,543
Gallia County	0	0	0	634,415	8,383,359	0	9,017,774
Geauga County	0	0	0	(1,091,355)	39,555,978	0	38,464,623
Greene County	0	0	0	516,010	89,697,049	0	90,213,059
Hamilton County	0	0	0	24,982,320	359,363,323	0	384,345,643
Hancock County	0	0	0	51,884	48,573,953	0	48,625,837
Henry County	0	0	0	(843,832)	21,730,254	0	20,886,422
Hocking County	0	0	0	(86,482)	13,395,943	0	13,309,461
Holmes County	0	0	0	1,666,419	17,515,782	0	19,182,201
Huron County	0	0	0	298,180	18,190,035	0	18,488,215
Jefferson County	0	0	0	(309,657)	29,706,555	0	29,396,898
Knox County	0	0	0	(1,228,731)	31,026,500	155,868	29,953,637
Lake County	0	0	0	15,112,422	110,661,753	0	125,774,175
Licking County	0	0	0	1,815,259	46,945,710	104,710	48,865,679
Logan County	0	0	0	(1,041,903)	22,403,553	351,827	21,713,477
Lorain County	0	0	0	(2,543,962)	103,602,371	373,865	101,432,274
Lucas County	0	0	0	1,461,104	126,363,783	0	127,824,887
Mahoning County	0	0	0	5,053,395	76,782,270	0	81,835,665
Marion County	0	0	0	2,202,054	26,555,275	0	28,757,329
Medina County	0	0	0	(1,793,673)	55,652,690	0	53,859,017
Miami County	0	0	0	3,048,425	52,570,303	185,391	55,804,119
Monroe County	0	0	0	1,036,109	8,506,180	0	9,542,289

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2014
All Counties Reporting Under GAAP

Special and Extraordinary Items				Fund Balance			
County	Special Item	Items Extraordinary Item	* Total Special And Extraordinary Items *	Net Change In Fund Balances	Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	End Of Year
Montgomery County	0	0	0	(651,595)	260,855,437	0	260,203,842
Morrow County	0	0	0	430,522	12,111,252	0	12,541,774
Muskingum County	0	0	0	4,205,017	53,913,341	0	58,118,358
Noble County	0	0	0	1,580,024	8,699,811	0	10,279,835
Pickaway County	0	0	0	2,577,401	24,713,327	0	27,290,728
Pike County	0	0	0	3,047,833	22,768,618	0	25,816,451
Portage County	0	0	0	7,319,813	60,160,031	0	67,479,844
Preble County	0	0	0	206,950	14,367,980	0	14,574,930
Richland County	0	0	0	(728,314)	52,170,371	0	51,442,057
Ross County	0	0	0	(2,355,151)	18,947,966	0	16,592,815
Sandusky County	0	0	0	131,633	30,403,505	0	30,535,138
Scioto County	0	0	0	3,170,308	22,944,734	0	26,115,042
Seneca County	0	0	0	962,102	29,581,963	0	30,544,065
Shelby County	0	0	0	1,903,180	23,546,791	0	25,449,971
Stark County	0	0	0	5,562,758	124,098,779	0	129,661,537
Summit County	0	0	0	(823,462)	240,790,334	0	239,966,872
Trumbull County	0	0	0	4,121,222	74,966,164	0	79,087,386
Tuscarawas County	0	0	0	1,273,295	41,726,516	0	42,999,811
Union County	0	0	0	1,396,011	39,354,829	173,078	40,923,918
Van Wert County	0	0	0	801,742	9,104,568	0	9,906,310
Warren County	0	0	0	(415,462)	126,226,761	414,002	126,225,301
Washington County	0	0	0	602,843	28,998,605	0	29,601,448
Wayne County	0	0	0	(754,106)	40,556,128	(3,198)	39,798,824
Wood County	0	0	0	6,797,146	53,062,647	0	59,859,793

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Assets									
Current Assets									
County	Cash And Cash Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Allen County	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	2,184,808	0	451,630	0	0	0	0	972,632	3,609,070
Athens County	319,646	0	69,515	0	13,252	8,777	148	0	411,338
Auglaize County	0	0	0	0	0	0	0	0	0
Belmont County	3,364,983	0	114,964	0	156,777	0	259,007	0	3,895,731
Butler County	10,147,201	0	1,358,737	0	57,425	63,810	0	328,741	11,955,914
Carroll County	0	0	0	0	0	0	0	0	0
Clark County	1,987,970	0	477,993	0	478	17,297	0	0	2,483,738
Clermont County	5,098,243	5,214,373	2,106,438	0	254,690	3,671	0	0	12,677,415
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	51,602	0	56,984	0	0	0	0	0	108,586
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0
Erie County	2,275,666	0	1,223,991	7,266	109,734	0	3,223	0	3,619,880
Fairfield County	3,941,488	0	525,314	11,068	12,441	1,963	4,870	5,268	4,502,412
Franklin County	2,142,000	0	2,055,000	0	161,000	0	0	0	4,358,000
Fulton County	1,785,621	0	276,418	0	4,196	1,891	0	18,161	2,086,287
Gallia County	0	0	0	0	0	0	0	0	0
Geauga County	1,135,335	0	51,652	0	0	0	0	0	1,186,987
Greene County	8,872,423	0	1,278,101	0	560,854	72,495	0	1,039,515	11,823,388
Hamilton County	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0
Jefferson County	1,542,667	58,560	527,223	0	3,625	11,271	0	64,208	2,207,554
Knox County	0	0	0	0	0	0	0	0	0
Lake County	22,334,440	0	2,719,107	0	1,455,347	25,167	0	1,808,533	28,342,594
Licking County	655,162	0	28,613	0	34,156	0	0	0	717,931
Logan County	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0
Lucas County	2,538,382	0	817,046	17,998	0	0	0	0	3,373,426
Mahoning County	342,617	0	233,486	0	0	0	0	0	576,103
Marion County	0	0	0	0	0	0	0	0	0
Medina County	0	0	1,213,874	0	183,849	0	0	0	1,397,723

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Assets									
Current Assets									
County	Cash And Cash Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Miami County	458,141	910,702	158,083	0	0	0	4,183	0	1,531,109
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	22,347,782	0	7,229,021	0	239,379	0	0	1,536,294	31,352,476
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	3,337,051	0	608,457	32,272	1,891	19,146	1,716	0	4,000,533
Noble County	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0
Portage County	5,702,905	0	427,100	0	16,770	0	0	0	6,146,775
Preble County	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0
Stark County	890,087	0	88,452	14,320	0	0	0	0	992,859
Summit County	513,836	0	0	0	0	0	0	0	513,836
Trumbull County	3,215,407	0	982,303	0	2,478	166	7,000	1,155	4,208,509
Tuscarawas County	609,143	0	191,379	595,379	22,363	1,063	0	0	1,419,327
Union County	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	9,277,490	0	1,957,938	294	724,334	1,038	7,947	0	11,969,041
Washington County	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Assets (Continued)											
Noncurrent Assets											
Restricted				Capital Assets							
County	Cash And Equivalents	Customer Deposits	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *	Total Deferred Outflows Of Resources
Allen County	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	0	978,957	27,376,916	(10,330,912)	0	18,024,961	21,634,031	0
Athens County	0	0	0	0	22,241	1,493,800	(1,103,086)	0	412,955	824,293	0
Auglaize County	0	0	0	0	0	0	0	0	0	0	0
Belmont County	2,910,291	0	0	0	20,226	19,231,661	0	0	22,162,178	26,057,909	127,892
Butler County	2,135,490	0	0	0	4,578,833	214,079,462	(93,657,004)	0	127,136,781	139,092,695	1,325,925
Carroll County	0	0	0	0	0	0	0	0	0	0	0
Clark County	0	0	0	0	552,288	10,395,857	(3,399,487)	0	7,548,658	10,032,396	0
Clermont County	148,084	0	5,092,967	123,833,448	0	0	0	44,842	129,119,341	141,796,756	0
Clinton County	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	1,799,187	(52,141)	0	1,747,046	1,855,632	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0	0
Erie County	0	0	0	0	85,016	77,596,154	(27,812,481)	0	49,868,689	53,488,569	55,812
Fairfield County	0	0	0	0	2,009,243	34,589,278	(12,557,010)	0	24,041,511	28,543,923	480,722
Franklin County	0	0	0	0	13,595,000	37,723,000	(8,894,000)	258,000	42,682,000	47,040,000	105,000
Fulton County	0	0	0	0	0	24,599,007	(7,874,241)	0	16,724,766	18,811,053	0
Gallia County	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	9,797,289	(3,930,850)	0	5,866,439	7,053,426	0
Greene County	4,712,912	0	0	75,120,518	0	0	0	0	79,833,430	91,656,818	2,067,572
Hamilton County	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	0	0	0	451,077	25,969,939	0	9,692	26,430,708	28,638,262	0
Knox County	0	0	0	0	0	0	0	0	0	0	0
Lake County	0	0	0	0	1,303,593	150,677,830	(89,156,188)	7,080,671	69,905,906	98,248,500	0
Licking County	0	0	0	0	6,328	2,123,124	(1,565,797)	0	563,655	1,281,586	0
Logan County	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	476,428	38,941,686	0	0	39,418,114	42,791,540	0
Mahoning County	0	0	0	0	1,046,572	11,310,408	0	35,599	12,392,579	12,968,682	0
Marion County	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	2,210,947	99,735,944	0	0	101,946,891	103,344,614	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Assets (Continued)											Total Deferred Outflows Of Resources
Noncurrent Assets											
Restricted				Capital Assets							
County	Cash And Cash Equivalents	Customer Deposits	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *	
Miami County	0	0	0	0	0	7,997,793	(3,003,648)	0	4,994,145	6,525,254	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	0	5,322,518	214,309,254	(115,934,540)	0	103,697,232	135,049,708	5,172
Morrow County	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	45,378	0	0	0	3,093,612	22,824,681	0	0	25,963,671	29,964,204	380,509
Noble County	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	1,848,087	27,783,589	(8,851,088)	0	20,780,588	26,927,363	0
Preble County	0	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	9,746,944	(3,314,463)	0	6,432,481	7,425,340	0
Summit County	0	0	0	0	0	0	0	0	0	513,836	0
Trumbull County	0	0	0	0	99,851	33,600,956	(14,160,316)	0	19,540,491	23,749,000	0
Tuscarawas County	0	0	0	0	53,160	10,768,223	0	0	10,821,383	12,240,710	0
Union County	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0
Warren County	59,911	0	0	0	9,414,972	156,216,970	(57,979,924)	1,946,155	109,658,084	121,627,125	0
Washington County	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities												
Current Liabilities												
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Other Current Liabilities	* Total Current Liabilities *
Allen County	0	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	376,801	15,929	46,305	0	7,343	0	0	0	0	0	672,566	1,118,944
Athens County	1,296	1,757	53,356	0	32,685	0	0	0	0	0	7,015	96,109
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	137,025	47,643	37,640	153,976	33,845	0	43,427	0	435,000	0	10,275	898,831
Butler County	76,962	126,204	0	2,112	89,529	0	0	0	714,751	1,005	4,195,101	5,205,664
Carroll County	0	0	0	0	0	0	0	0	0	0	0	0
Clark County	75,252	19,674	0	0	0	0	2,666	0	0	0	75,000	172,592
Clermont County	201,890	71,110	0	0	83,126	0	0	0	0	0	227,215	583,341
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	22,316	0	64	0	0	0	0	0	0	0	44,800	67,180
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	60,722	35,862	60,209	127,493	65,164	0	0	0	659,360	0	949,212	1,958,022
Fairfield County	124,493	23,173	12,864	3,811	16,722	0	0	0	645,000	3,494	28,149	857,706
Franklin County	1,549,000	48,000	0	8,000	45,000	0	0	0	0	0	1,169,000	2,819,000
Fulton County	27,083	4,954	2,071	989	14,334	0	93	0	0	0	82,871	132,395
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	456	2,791	6,579	0	0	0	0	0	0	0	3,905	13,731
Greene County	192,706	414,778	0	4,043	0	15,000	17,160	0	1,540,368	0	582,328	2,766,383
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	56,670	18,493	157,642	0	47,469	0	0	0	85,000	0	963,226	1,328,500
Knox County	0	0	0	0	0	0	0	0	0	0	0	0
Lake County	1,724,290	212,495	940,000	201,048	73,124	0	0	1,125,580	0	0	3,236,828	7,513,365
Licking County	10,819	0	0	0	0	0	0	0	0	0	0	10,819
Logan County	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	134,794	0	0	0	0	0	0	0	0	0	707,717	842,511
Mahoning County	13,669	0	0	0	0	0	0	0	40,000	0	428,845	482,514
Marion County	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	251,948	18,761	13,982	544,225	2,999	0	0	0	0	0	4,148,595	4,980,510

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities												
Current Liabilities												
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Other Current Liabilities	* Total Current Liabilities *
Miami County	1,100	6,425	75,978	1,078	9,126	0	0	0	174,085	0	58,295	326,087
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	1,914,594	258,631	1,932,791	43,589	159,025	0	0	0	163,361	0	491,839	4,963,830
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	42,848	28,928	85,649	73,720	68,316	598,781	0	0	0	0	163,367	1,061,609
Noble County	0	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0	0
Portage County	92,208	34,560	54,889	0	26,186	0	0	0	0	0	20,314	228,157
Preble County	0	0	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	45,112	5,814	3,241	0	1,526	0	0	0	75,000	0	0	130,693
Summit County	0	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	67,973	19,357	142,059	8,429	27,245	0	0	0	30,000	0	118,981	414,044
Tuscarawas County	24,652	2,977	8,604	27,408	19,044	0	0	0	29,100	0	203,804	315,589
Union County	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	0
Warren County	673,090	87,931	49,691	113,115	14,415	0	0	0	0	0	227,093	1,165,335
Washington County	0	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)										
Current Liabilities				Long Term Liabilities						
Payable From Restricted Assets				Payable Net Of Current Portion						
County	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases	Other Long Term Liabilities	* Total Long Term Liabilities *	* Total Liabilities *
Allen County	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	13,636	0	4,106,000	0	11,441,318	15,560,954	16,679,898
Athens County	0	351	351	8,263	0	0	0	69,178	77,441	173,901
Auglaize County	0	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	70,872	6,825,605	0	0	3,317,001	10,213,478	11,112,309
Butler County	1,625,000	0	1,625,000	198,673	3,183,834	15,810,621	1,249	32,435,659	51,630,036	58,460,700
Carroll County	0	0	0	0	0	0	0	0	0	0
Clark County	0	0	0	59,559	1,044,043	0	0	945,000	2,048,602	2,221,194
Clermont County	3,300,000	94,792	3,394,792	136,941	0	10,055,000	0	6,223,400	16,415,341	20,393,474
Clinton County	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	127,250	127,250	194,430
Coshocton County	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0
Erie County	0	0	0	0	2,312,939	0	0	19,288,432	21,601,371	23,559,393
Fairfield County	0	0	0	72,836	7,599,503	0	8,240	0	7,680,579	8,538,285
Franklin County	0	0	0	0	8,802,000	0	0	10,618,000	19,420,000	22,239,000
Fulton County	0	0	0	5,815	0	0	0	1,915,631	1,921,446	2,053,841
Gallia County	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	5,328	0	0	0	0	5,328	19,059
Greene County	1,015,902	0	1,015,902	0	20,537,582	10,831,784	0	5,607,021	36,976,387	40,758,672
Hamilton County	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	3,072	3,072	16,257	1,381,904	0	0	7,790,608	9,188,769	10,520,341
Knox County	0	0	0	0	0	0	0	0	0	0
Lake County	0	22,500	22,500	756,893	0	0	0	42,116	799,009	8,334,874
Licking County	0	0	0	0	0	0	0	0	0	10,819
Logan County	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	2,768,219	2,768,219	3,610,730
Mahoning County	39,800	99,025	138,825	0	1,197,428	3,030,500	0	574,740	4,802,668	5,424,007
Marion County	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	135,667	0	0	0	34,930,753	35,066,420	40,046,930

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)										
Current Liabilities				Long Term Liabilities						
Payable From Restricted Assets				Payable Net Of Current Portion						
County	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases	Other Long Term Liabilities	* Total Long Term Liabilities *	* Total Liabilities *
Miami County	0	6,204	6,204	11,015	1,737,139	0	0	538,351	2,286,505	2,618,796
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	281,788	527,873	0	0	5,397,762	6,207,423	11,171,253
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	30,877	4,665,489	6,473,439	0	45,378	11,215,183	12,276,792
Noble County	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0
Portage County	290,238	7,297	297,535	20,166	0	1,935,231	0	0	1,955,397	2,481,089
Preble County	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	11,042	80,000	0	0	0	91,042	221,735
Summit County	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	31,958	275,000	0	0	1,999,284	2,306,242	2,720,286
Tuscarawas County	0	0	0	11,678	392,300	0	0	5,946,577	6,350,555	6,666,144
Union County	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	0	0	0	257,961	0	0	0	3,702,962	3,960,923	5,126,258
Washington County	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Net Position					
County	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	* Total Net Position *
Allen County	0	0	0	0	0
Ashland County	0	0	0	0	0
Ashtabula County	0	1,819,118	0	3,135,015	4,954,133
Athens County	0	339,421	0	310,971	650,392
Auglaize County	0	0	0	0	0
Belmont County	0	11,723,863	0	3,349,629	15,073,492
Butler County	0	72,560,470	2,000,000	7,397,450	81,957,920
Carroll County	0	0	0	0	0
Clark County	0	5,484,415	0	2,326,787	7,811,202
Clermont County	308,478	104,060,075	3,919,432	13,115,297	121,094,804
Clinton County	0	0	0	0	0
Columbiana County	0	1,574,996	0	86,206	1,661,202
Coshocton County	0	0	0	0	0
Crawford County	0	0	0	0	0
Cuyahoga County	0	0	0	0	0
Defiance County	0	0	0	0	0
Delaware County	0	0	0	0	0
Erie County	0	26,746,396	3,238,592	0	29,984,988
Fairfield County	0	16,263,086	0	4,223,274	20,486,360
Franklin County	0	22,476,000	0	2,430,000	24,906,000
Fulton County	0	14,726,264	0	2,030,948	16,757,212
Gallia County	0	0	0	0	0
Geauga County	0	5,866,439	0	1,167,928	7,034,367
Greene County	0	37,289,879	522,020	15,153,819	52,965,718
Hamilton County	0	0	0	0	0
Hancock County	0	0	0	0	0
Henry County	0	0	0	0	0
Hocking County	0	0	0	0	0
Holmes County	0	0	0	0	0
Huron County	0	0	0	0	0
Jefferson County	0	16,224,758	0	1,893,163	18,117,921
Knox County	0	0	0	0	0
Lake County	0	66,861,312	0	23,052,314	89,913,626
Licking County	0	563,655	0	707,112	1,270,767
Logan County	0	0	0	0	0
Lorain County	0	0	0	0	0
Lucas County	0	35,944,516	0	3,236,294	39,180,810
Mahoning County	0	7,223,123	0	321,552	7,544,675
Marion County	0	0	0	0	0
Medina County	0	63,693,611	0	(395,927)	63,297,684

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Net Position					
County	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	* Total Net Position *
Miami County	0	2,486,275	0	1,420,183	3,906,458
Monroe County	0	0	0	0	0
Montgomery County	0	97,122,834	0	26,760,793	123,883,627
Morrow County	0	0	0	0	0
Muskingum County	0	14,408,092	0	3,659,829	18,067,921
Noble County	0	0	0	0	0
Pickaway County	0	0	0	0	0
Pike County	0	0	0	0	0
Portage County	0	18,555,119	0	5,891,155	24,446,274
Preble County	0	0	0	0	0
Richland County	0	0	0	0	0
Ross County	0	0	0	0	0
Sandusky County	0	0	0	0	0
Scioto County	0	0	0	0	0
Seneca County	0	0	0	0	0
Shelby County	0	0	0	0	0
Stark County	0	6,277,481	0	926,124	7,203,605
Summit County	0	0	0	513,836	513,836
Trumbull County	0	17,649,870	0	3,378,844	21,028,714
Tuscarawas County	0	4,491,256	0	1,083,310	5,574,566
Union County	0	0	0	0	0
Van Wert County	0	0	0	0	0
Warren County	0	103,721,963	0	12,778,904	116,500,867
Washington County	0	0	0	0	0
Wayne County	0	0	0	0	0
Wood County	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Assets										
Current Assets										
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Allen County	1,732,298	0	2,220,219	2,376,865	0	57,001	0	668,722	859,489	7,914,594
Ashland County	0	0	0	0	0	0	0	0	0	0
Ashtabula County	2,854,484	0	285,711	0	0	0	0	0	742,947	3,883,142
Athens County	1,077,485	0	47,270	0	0	0	0	77	264,352	1,389,184
Auglaize County	656,051	0	100,943	0	0	0	0	0	0	756,994
Belmont County	2,872,083	0	52,451	0	0	26,713	0	0	0	2,951,247
Butler County	26,143,448	0	1,371,071	0	0	54,797	48,978	0	652,147	28,270,441
Carroll County	574,207	0	62,859	0	0	0	0	0	0	637,066
Clark County	4,957,363	0	1,063,477	21,833	0	584	10,945	0	0	6,054,202
Clermont County	3,881,938	33,812,073	2,463,949	0	0	104,979	3,671	0	63,456	40,330,066
Clinton County	0	0	0	0	0	0	0	0	0	0
Columbiana County	1,805,661	0	192,433	0	0	5,825	257	4,667	448,516	2,457,359
Coshocton County	0	0	0	0	0	0	0	0	0	0
Crawford County	217,027	0	20,751	470	0	0	952	22	0	239,222
Cuyahoga County	35,654,446	0	8,700	460,590	0	0	0	0	39,893,859	76,017,595
Defiance County	2,375,298	0	130,557	0	0	1,559	1,281	0	0	2,508,695
Delaware County	33,089,965	0	888,652	0	0	147,607	0	0	0	34,126,224
Erie County	3,510,520	0	1,365,980	146,090	0	65,336	0	4,622	59,713	5,152,261
Fairfield County	5,523,709	0	636,566	9,682	0	7,095	7,694	6,651	14,719	6,206,116
Franklin County	0	0	0	0	0	0	0	0	0	0
Fulton County	544,749	0	34,643	0	0	0	568	0	382,024	961,984
Gallia County	1,764,933	0	134,772	0	0	0	0	0	0	1,899,705
Geauga County	4,905,978	0	1,391,761	499,858	0	59,234	0	0	4,768,900	11,625,731
Greene County	9,816,919	0	2,235,522	0	0	351,891	101,397	0	3,182,499	15,688,228
Hamilton County	53,364,000	0	75,634,000	0	0	0	1,483,000	0	0	130,481,000
Hancock County	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0
Hocking County	225,522	0	39,427	0	0	0	0	0	0	264,949
Holmes County	811,365	0	79,160	0	0	533	0	0	0	891,058
Huron County	0	0	0	0	0	0	0	0	0	0
Jefferson County	2,425,628	0	304,754	0	0	1,139	0	0	21,403	2,752,924
Knox County	2,700,918	0	402,020	0	0	88,751	7,517	0	17,602	3,216,808
Lake County	17,142,791	0	2,536,669	0	0	431,810	29,066	0	2,529,424	22,669,760
Licking County	3,586,206	0	534,021	0	0	34,156	0	0	0	4,154,383
Logan County	4,199,741	0	345,598	0	0	0	9,109	0	1,290,753	5,845,201
Lorain County	4,470,649	0	3,680,459	0	0	32,554	0	0	6,773	8,190,435
Lucas County	5,683,210	0	394,957	1,020	0	0	0	0	0	6,079,187
Mahoning County	9,509,352	0	2,157,123	1,689,124	0	0	0	0	0	13,355,599
Marion County	2,966,978	0	362,048	0	0	0	0	608	0	3,329,634
Medina County	14,015,976	0	2,273,940	7,765	0	193,246	0	21,683	0	16,512,610

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Assets										
Current Assets										
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Miami County	721,720	1,434,646	269,157	0	0	0	0	4,183	0	2,429,706
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	27,569,763	0	11,260,695	0	0	1,110,504	0	0	1,097,500	41,038,462
Morrow County	142,973	0	0	0	0	0	0	0	537	143,510
Muskingum County	4,012,846	0	3,006,181	542,031	0	1,891	4,381	4,576	0	7,571,906
Noble County	131,975	0	74,088	196,403	0	0	0	13	0	402,479
Pickaway County	283,743	0	68,571	0	0	0	0	31,435	0	383,749
Pike County	776,584	0	52,319	193,515	0	0	10,811	0	0	1,033,229
Portage County	4,859,893	0	2,572,084	0	0	28,976	0	0	0	7,460,953
Preble County	314,055	0	112,664	0	0	0	0	0	0	426,719
Richland County	4,836,686	0	1,195,707	0	0	8,430	0	0	0	6,040,823
Ross County	160,670	0	12,339	0	0	0	0	0	0	173,009
Sandusky County	1,228,554	0	130,243	0	0	0	1,199	0	42,004	1,402,000
Scioto County	1,801,567	0	2,251,624	3,299,542	0	6,501	32,457	0	97,868	7,489,559
Seneca County	722,796	0	141,099	0	0	0	50	0	13,663	877,608
Shelby County	118,252	0	81,394	1,522	0	0	812	0	113,313	315,293
Stark County	21,749,041	0	4,550,830	0	0	77,133	27,232	0	1,102,789	27,507,025
Summit County	21,807,233	0	8,743,336	9,055,482	0	415,852	42,042	0	6,828,917	46,892,862
Trumbull County	19,909,747	0	3,088,283	0	0	15,218	2,247	687	13,009	23,029,191
Tuscarawas County	557,475	0	301,865	0	0	27,332	624	0	0	887,296
Union County	1,244,052	0	2,721	0	0	0	861	0	0	1,247,634
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	14,076,253	0	1,777,761	3,925	0	121,897	1,860	2,673	0	15,984,369
Washington County	331,647	0	82,496	0	0	2,191	205	0	205,358	621,897
Wayne County	846,295	0	93,730	0	0	0	0	0	21,820	961,845
Wood County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Assets											
Noncurrent Assets											
	Restricted Assets Cash And Cash Equivalents	Restricted Assets Customer Deposits	Restricted Assets Investments	Capital Assets	Capital Assets Nondepreciable Capital Assets	Capital Assets Depreciable Capital Assets	Capital Assets Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *	
County											
Allen County	2,892,212	0	0	0	10,178,864	67,719,036	(30,963,115)	0	49,826,997	57,741,591	
Ashland County	0	0	0	0	0	0	0	0	0	0	
Ashtabula County	0	0	0	0	754,078	31,543,587	(22,486,986)	0	9,810,679	13,693,821	
Athens County	0	0	0	0	935,993	5,835,166	(1,877,918)	0	4,893,241	6,282,425	
Auglaize County	0	0	0	0	108,508	6,745,711	(3,079,364)	0	3,774,855	4,531,849	
Belmont County	37,546	0	0	0	54,090	11,867,894	0	0	11,959,530	14,910,777	
Butler County	4,000,000	0	0	0	51,007,176	289,731,359	(144,380,475)	0	200,358,060	228,628,501	
Carroll County	28,970	0	0	0	7,500	11,345,640	(5,933,953)	0	5,448,157	6,085,223	
Clark County	0	0	0	0	7,192,452	20,877,954	(11,513,222)	0	16,557,184	22,611,386	
Clermont County	356,657	0	5,067,551	159,932,344	0	0	0	526,499	165,883,051	206,213,117	
Clinton County	0	0	0	0	0	0	0	0	0	0	
Columbiana County	0	0	0	0	47,435	16,715,613	(10,348,596)	0	6,414,452	8,871,811	
Coshocton County	0	0	0	0	0	0	0	0	0	0	
Crawford County	0	0	0	0	0	5,652,894	0	0	5,652,894	5,892,116	
Cuyahoga County	0	0	0	0	447,617	75,276,040	(45,778,451)	0	29,945,206	105,962,801	
Defiance County	0	0	0	0	222,340	13,458,312	(2,897,684)	0	10,782,968	13,291,663	
Delaware County	0	0	0	0	11,552,027	281,032,963	(78,617,759)	0	213,967,231	248,093,455	
Erie County	0	0	0	0	1,089,076	106,177,338	(48,506,432)	414,575	59,174,557	64,326,818	
Fairfield County	207,426	0	0	0	779,042	41,590,527	(12,806,501)	0	29,770,494	35,976,610	
Franklin County	0	0	0	0	0	0	0	0	0	0	
Fulton County	0	0	0	0	0	8,234,289	(2,917,488)	0	5,316,801	6,278,785	
Gallia County	0	0	0	0	6,641,268	4,430,202	0	0	11,071,470	12,971,175	
Geauga County	0	0	0	0	2,063,317	53,535,547	(23,955,573)	0	31,643,291	43,269,022	
Greene County	4,818,101	0	0	186,286,075	0	0	0	0	191,104,176	206,792,404	
Hamilton County	41,504,000	0	404,431,000	0	325,870,000	1,925,088,000	(810,543,000)	157,000	1,886,507,000	2,016,988,000	
Hancock County	0	0	0	0	0	0	0	0	0	0	
Henry County	0	0	0	0	0	0	0	0	0	0	
Hocking County	0	0	0	0	29,000	1,060,970	0	0	1,089,970	1,354,919	
Holmes County	0	0	0	0	98,503	15,836,610	(4,736,290)	0	11,198,823	12,089,881	
Huron County	0	0	0	0	0	0	0	0	0	0	
Jefferson County	0	97,364	0	0	110,972	22,977,705	0	10,200	23,196,241	25,949,165	
Knox County	0	0	0	0	204,025	15,919,633	(3,205,743)	0	12,917,915	16,134,723	
Lake County	0	0	0	0	1,500,174	234,475,795	(126,983,971)	19,819,812	128,811,810	151,481,570	
Licking County	0	0	0	0	2,891,539	25,586,613	(10,077,564)	0	18,400,588	22,554,971	
Logan County	0	0	0	0	287,214	41,063,182	(16,083,509)	0	25,266,887	31,112,088	
Lorain County	0	0	0	0	51,684	15,397,914	0	0	15,449,598	23,640,033	
Lucas County	0	0	0	0	189,323	33,428,105	0	0	33,617,428	39,696,615	
Mahoning County	11,741,157	0	0	0	6,375,303	71,699,280	0	303,702	90,119,442	103,475,041	
Marion County	0	0	0	0	505,779	15,142,406	(8,688,312)	0	6,959,873	10,289,507	
Medina County	0	0	0	0	275,186	135,834,561	0	0	136,109,747	152,622,357	

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

County	Assets									
	Noncurrent Assets									
	Restricted Assets Cash And Cash Equivalents	Restricted Assets Customer Deposits	Restricted Assets Investments	Capital Assets Capital Assets	Capital Assets Nondepreciable Capital Assets	Capital Assets Depreciable Capital Assets	Capital Assets Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *
Miami County	0	0	0	0	10,000	34,357,593	(6,200,120)	0	28,167,473	30,597,179
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	0	7,823,943	415,102,789	(243,126,083)	0	179,800,649	220,839,111
Morrow County	0	0	0	0	0	1,907,779	(146,679)	0	1,761,100	1,904,610
Muskingum County	0	0	0	0	1,539,156	47,850,735	0	0	49,389,891	56,961,797
Noble County	0	0	0	0	17,500	7,385,002	0	0	7,402,502	7,804,981
Pickaway County	0	0	0	0	13,964	4,846,624	(856,332)	0	4,004,256	4,388,005
Pike County	0	0	0	0	818,400	1,419,100	0	0	2,237,500	3,270,729
Portage County	0	0	0	0	1,873,165	88,338,596	(26,678,760)	14,454	63,547,455	71,008,408
Preble County	0	0	0	0	0	1,620,551	0	0	1,620,551	2,047,270
Richland County	0	0	0	0	325,833	21,867,633	0	0	22,193,466	28,234,289
Ross County	0	0	0	0	14,434	56,981	0	0	71,415	244,424
Sandusky County	0	0	0	0	1,850,283	12,266,352	(6,939,707)	0	7,176,928	8,578,928
Scioto County	0	0	0	0	19,838,368	21,441,481	0	0	41,279,849	48,769,408
Seneca County	0	0	0	0	26,243	6,957,846	(965,179)	0	6,018,910	6,896,518
Shelby County	0	0	0	0	390,177	9,920,156	0	649,974	10,960,307	11,275,600
Stark County	0	0	0	0	2,824,396	220,519,358	(85,690,501)	0	137,653,253	165,160,278
Summit County	0	0	0	0	5,002,960	195,664,900	0	0	200,667,860	247,560,722
Trumbull County	0	0	0	0	10,768,550	91,525,519	(33,420,888)	0	68,873,181	91,902,372
Tuscarawas County	0	0	0	0	718,237	19,316,504	0	0	20,034,741	20,922,037
Union County	0	0	0	0	3,906,393	953,611	(691,773)	0	4,168,231	5,415,865
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	0	0	0	0	893,528	160,009,720	(60,871,436)	0	100,031,812	116,016,181
Washington County	0	0	0	0	379,120	10,776,910	(3,611,767)	0	7,544,263	8,166,160
Wayne County	0	0	0	0	697,192	15,224,199	(3,306,715)	489,187	13,103,863	14,065,708
Wood County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

		Liabilities								
		Current Liabilities								
County	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable
Allen County	0	20,949	30,783	43,064	0	111,038	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	146,113	22,810	48,443	0	9,851	0	0	0	0
Athens County	0	27,766	1,056	14,608	0	10,389	0	165	0	46,979
Auglaize County	0	16,496	0	0	0	0	0	0	0	0
Belmont County	0	36,309	16,954	58,704	100,000	12,045	0	32,642	0	260,000
Butler County	683,760	84,811	282,203	0	3,574	184,614	0	0	0	47,459
Carroll County	0	21,319	2,951	5,082	0	12,440	0	0	0	0
Clark County	0	159,781	29,379	0	0	0	0	18,357	0	0
Clermont County	36,346	253,580	87,759	0	0	97,068	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	114,244	28,136	22,282	1,291	3,073	144,450	50,151	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0
Crawford County	0	38,217	345	230	297	0	0	0	0	60,000
Cuyahoga County	0	944,340	303,613	757,665	0	20,776	0	0	0	210,000
Defiance County	0	56,590	1,243	2,865	1,529,981	6,340	0	0	0	0
Delaware County	1,675,343	1,830,836	116,141	43,081	0	83,592	0	0	1,189,561	0
Erie County	59,619	81,884	45,328	167,237	113,154	39,504	0	0	0	326,101
Fairfield County	671,237	83,492	29,680	47,497	3,812	38,245	0	0	0	784,279
Franklin County	0	0	0	0	0	0	0	0	0	0
Fulton County	0	22,708	4,954	2,071	989	14,334	0	927	0	0
Gallia County	0	25,431	3,920	12,233	125,934	3,889	0	109,128	0	33,700
Geauga County	0	28,090	51,643	117,105	0	67,270	0	0	0	0
Greene County	6,846,542	309,521	431,487	0	8,677	0	5,000	5,818	0	2,271,530
Hamilton County	18,663,000	6,257,000	2,633,000	0	0	3,786,000	17,466,000	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	3,674	1,366	0	1,653	0	0	0	0
Holmes County	0	65,030	4,086	2,100	0	3,497	0	61,252	0	75,000
Huron County	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	15,801	6,294	18,111	0	13,739	89,000	0	0	100,000
Knox County	0	51,677	13,072	12,977	560	12,520	0	0	0	0
Lake County	0	263,403	221,024	44,757	971	61,567	0	0	1,374,129	135,869
Licking County	0	230,795	17,874	12,794	0	0	0	43,105	0	0
Logan County	0	293,901	22,012	17,409	0	21,804	0	0	0	0
Lorain County	0	41,836	0	62,646	5,936	1,147	0	26,202	0	185,000
Lucas County	0	302,544	0	0	0	0	0	0	0	0
Mahoning County	30,314	568,018	306,768	344,019	0	221,165	0	0	0	0
Marion County	0	35,753	18,655	34,534	0	16,934	0	0	0	125,000
Medina County	0	460,859	156,241	97,497	0	163,217	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

		Liabilities								
		Current Liabilities								
County	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable
Miami County	0	15,646	8,756	82,811	0	7,129	0	0	0	364,981
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	200,727	1,154,938	418,447	3,049,389	0	291,487	0	0	0	2,189,197
Morrow County	0	2,055	330	192	25	0	0	0	0	0
Muskingum County	97,677	32,845	11,327	117,582	4,864,043	11,444	895,918	0	0	0
Noble County	0	1,755	1,097	7,635	9,175	132	0	0	0	0
Pickaway County	0	162	5,064	200	0	0	0	0	0	0
Pike County	0	14,821	1,374	5,995	297,697	6,809	0	0	0	0
Portage County	0	196,454	85,286	116,454	0	64,622	0	0	0	0
Preble County	0	22,830	0	0	0	0	0	0	0	0
Richland County	0	33,850	12,134	15,070	0	19,317	0	0	0	82,493
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	26,172	7,423	58,061	0	0	0	0	0	0
Scioto County	33,946	267,601	7,717	42,015	3,250	64,917	0	0	0	239,183
Seneca County	0	12,587	3,169	9,293	515	0	0	0	0	0
Shelby County	0	30,489	11,831	10,486	41	703	0	0	0	0
Stark County	0	89,163	129,041	598,565	0	101,450	0	0	0	1,622,817
Summit County	2,056,576	3,974,094	316,948	0	153,780	353,795	0	5,329	0	4,159,197
Trumbull County	0	190,551	118,910	290,928	58,781	167,361	0	0	0	111,432
Tuscarawas County	0	61,251	5,345	26,881	29,221	19,397	0	0	0	13,700
Union County	0	8,120	5,903	7,311	0	11,697	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	0	116,055	65,505	230,338	26,791	10,783	0	0	0	0
Washington County	0	9,401	2,982	31,615	0	0	0	0	0	0
Wayne County	0	16,106	5,973	0	0	9,495	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)										
Current Liabilities (Continued)				Current Liabilities Payable From Restricted Assets			Long Term Liabilities Payable Net of Current Portion			
County	Capital Leases Payable	Other Current Liabilities	* Total Current Liabilities *	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases
Allen County	121,261	4,054,080	4,381,175	0	0	0	25,022	0	1,700,395	181,242
Ashland County	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	255,432	482,649	0	0	0	18,296	0	279,000	0
Athens County	0	175,888	276,851	9,900	26,581	36,481	257	557,721	523,900	0
Auglaize County	0	2,715	19,211	0	0	0	0	0	0	0
Belmont County	0	35,006	551,660	0	0	0	25,227	4,144,791	0	0
Butler County	1,639	2,103,622	2,707,922	3,372,170	0	3,372,170	294,341	3,397,206	25,147,334	2,042
Carroll County	0	0	41,792	74,800	32,552	107,352	16,128	0	2,710,700	0
Clark County	0	1,665,000	1,872,517	0	0	0	72,795	1,061,337	0	0
Clermont County	0	1,424,333	1,862,740	2,455,000	192,933	2,647,933	117,901	0	15,040,000	0
Clinton County	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	61,840	425,467	0	0	0	72,345	0	6,245,203	0
Coshocton County	0	0	0	0	0	0	0	0	0	0
Crawford County	0	5,733	104,822	0	0	0	0	282,174	0	0
Cuyahoga County	0	624,699	2,861,093	0	0	0	451,129	0	0	0
Defiance County	0	11,083	1,608,102	30,200	0	30,200	42,255	0	1,945,800	0
Delaware County	0	401,774	3,664,985	2,470,000	116,264	2,586,264	191,993	0	32,740,000	0
Erie County	0	1,396,156	2,169,364	0	0	0	72,537	1,760,734	0	0
Fairfield County	3,494	32,647	1,023,146	0	0	0	39,189	9,639,086	0	8,240
Franklin County	0	0	0	0	0	0	0	0	0	0
Fulton County	0	54,086	100,069	0	0	0	5,815	0	0	0
Gallia County	0	35,348	349,583	0	0	0	0	3,429,400	0	0
Geauga County	0	1,247,088	1,511,196	70,500	50,248	120,748	99,868	0	4,033,801	0
Greene County	0	4,309,509	7,341,542	3,686,210	0	3,686,210	0	54,428,518	12,423,958	0
Hamilton County	620,000	9,552,000	40,314,000	34,110,000	2,908,000	37,018,000	4,746,000	0	701,905,000	11,515,000
Hancock County	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	6,693	12,400	0	12,400	8,255	0	407,700	0
Holmes County	0	99,576	310,541	0	0	0	472	2,107,786	0	0
Huron County	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	46,560	289,505	0	128,628	128,628	11,781	2,399,016	5,795,000	0
Knox County	0	423,777	514,583	0	0	0	8,485	0	0	0
Lake County	0	2,446,164	4,547,884	0	8,892	8,892	637,265	2,572,303	0	0
Licking County	0	547,047	851,615	0	10,664	10,664	45,819	0	0	0
Logan County	0	0	355,126	543,000	120,994	663,994	56,269	0	13,739,500	0
Lorain County	0	2,462,039	2,784,806	0	0	0	13,445	6,580,000	0	0
Lucas County	84,076	65,426	452,046	0	0	0	0	0	0	174,511
Mahoning County	0	1,762,893	3,202,863	1,041,000	176,105	1,217,105	702,937	0	16,766,017	0
Marion County	0	26,235	257,111	0	0	0	24,715	1,415,000	0	0
Medina County	0	4,169,983	5,047,797	0	0	0	755,449	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)										
Current Liabilities (Continued)				Current Liabilities Payable From Restricted Assets			Long Term Liabilities Payable Net of Current Portion			
County	Capital Leases Payable	Other Current Liabilities	* Total Current Liabilities *	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases
Miami County	0	250,405	729,728	0	12,085	12,085	8,430	3,232,915	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	5,716,264	12,819,722	0	0	0	466,435	2,827,636	0	0
Morrow County	0	126,400	129,002	9,172	9,499	18,671	0	0	582,729	0
Muskingum County	0	284,119	6,217,278	0	0	0	13,926	9,359,094	6,785,692	0
Noble County	0	12,217	32,011	0	0	0	539	0	0	0
Pickaway County	0	161,316	166,742	0	0	0	0	0	0	0
Pike County	0	138,935	465,631	0	0	0	5,302	0	0	0
Portage County	0	955,479	1,418,295	401,663	66,696	468,359	49,766	0	7,655,650	0
Preble County	0	66,289	89,119	0	0	0	0	0	0	0
Richland County	0	463,448	626,312	0	0	0	42,737	2,728,201	0	0
Ross County	0	2,850	2,850	0	0	0	0	0	0	0
Sandusky County	0	661,884	753,540	0	0	0	14,405	0	0	0
Scioto County	0	2,915,366	3,540,049	0	0	0	30,878	2,374,851	0	0
Seneca County	0	684	26,248	50,000	21,186	71,186	0	0	3,031,652	0
Shelby County	0	87,541	141,091	0	0	0	53,676	0	0	0
Stark County	0	3,325,156	5,866,192	0	0	0	464,513	7,491,313	0	0
Summit County	0	5,590,544	14,553,687	0	0	0	787,500	28,606,815	0	0
Trumbull County	8,883	7,029,360	7,976,206	0	0	0	196,318	125,047	2,997,800	10,476
Tuscarawas County	10,000	146,508	312,303	0	0	0	13,715	1,168,400	0	226,000
Union County	0	310,271	343,302	0	0	0	9,291	0	643,000	0
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	0	482,865	932,337	0	0	0	225,029	0	0	0
Washington County	0	438,394	482,392	0	5,508	5,508	665	0	0	0
Wayne County	0	149,504	181,078	13,000	57,327	70,327	22,657	0	776,000	0
Wood County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)				Net Position				
Long Term Liabilities (Continued)				Total Deferred Inflows Of Resources	Net Investment In Capital			
County	Other Long Term Liabilities	* Total Long Term Liabilities *	* Total Liabilities *		Assets	Restricted	Unrestricted	* Total Net Position *
Allen County	17,566,679	19,473,338	23,854,513	0	23,343,613	0	10,543,465	33,887,078
Ashland County	0	0	0	0	0	0	0	0
Ashtabula County	1,279,232	1,576,528	2,059,177	0	7,998,240	0	3,636,404	11,634,644
Athens County	346,545	1,428,423	1,741,755	0	3,394,238	0	1,146,432	4,540,670
Auglaize County	0	0	19,211	0	3,774,855	0	737,783	4,512,638
Belmont County	2,487,035	6,657,053	7,208,713	0	5,072,489	0	2,629,575	7,702,064
Butler County	19,057,898	47,898,821	53,978,913	0	145,345,171	4,000,000	25,988,177	175,333,348
Carroll County	0	2,726,828	2,875,972	0	2,633,687	28,970	546,594	3,209,251
Clark County	5,960,673	7,094,805	8,967,322	0	7,870,174	0	5,773,890	13,644,064
Clermont County	22,005,957	37,163,858	41,674,531	630,918	119,111,464	4,730,457	40,102,093	163,944,014
Clinton County	0	0	0	0	0	0	0	0
Columbiana County	1,655,816	7,973,364	8,398,831	0	(1,684,060)	0	2,157,040	472,980
Coshocton County	0	0	0	0	0	0	0	0
Crawford County	27,269	309,443	414,265	3,451	5,277,521	0	196,879	5,474,400
Cuyahoga County	11,847,733	12,298,862	15,159,955	0	17,517,561	0	73,285,285	90,802,846
Defiance County	38,000	2,026,055	3,664,357	0	8,762,968	0	864,338	9,627,306
Delaware County	177,444	33,109,437	39,360,686	0	192,625,800	4,866,423	12,915,889	210,408,112
Erie County	32,787,284	34,620,555	36,789,919	0	36,811,749	0	(9,215,231)	27,596,518
Fairfield County	207,426	9,893,941	10,917,087	0	19,796,296	0	5,934,464	25,730,760
Franklin County	0	0	0	0	0	0	0	0
Fulton County	352,542	358,357	458,426	0	5,065,795	0	754,564	5,820,359
Gallia County	1,944,467	5,373,867	5,723,450	0	5,628,555	0	1,619,170	7,247,725
Geauga County	9,895,698	14,029,367	15,661,311	0	16,529,424	0	11,078,287	27,607,711
Greene County	50,837,668	117,690,144	128,717,896	0	66,370,387	2,096,104	16,454,559	84,921,050
Hamilton County	333,019,000	1,051,185,000	1,128,517,000	0	161,465,000	8,454,000	737,215,000	907,134,000
Hancock County	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0
Hocking County	0	415,955	435,048	0	669,870	0	250,001	919,871
Holmes County	3,802,821	5,911,079	6,221,620	0	5,113,640	0	754,621	5,868,261
Huron County	0	0	0	0	0	0	0	0
Jefferson County	664,217	8,870,014	9,288,147	0	14,007,645	48,202	2,605,171	16,661,018
Knox County	7,505,046	7,513,531	8,028,114	0	5,032,605	0	3,074,004	8,106,609
Lake County	23,504,823	26,714,391	31,271,167	0	100,405,179	0	19,805,224	120,210,403
Licking County	9,150,742	9,196,561	10,058,840	0	8,702,799	0	3,793,332	12,496,131
Logan County	446,629	14,242,398	15,261,518	0	10,984,387	0	4,866,183	15,850,570
Lorain County	2,617,985	9,211,430	11,996,236	0	5,376,998	0	6,266,799	11,643,797
Lucas County	1,959,739	2,134,250	2,586,296	0	31,333,676	0	5,776,643	37,110,319
Mahoning County	5,062,361	22,531,315	26,951,283	0	53,775,333	11,741,157	11,037,582	76,554,072
Marion County	87,327	1,527,042	1,784,153	0	5,311,736	0	3,193,618	8,505,354
Medina County	27,407,237	28,162,686	33,210,483	0	105,088,321	0	14,323,553	119,411,874

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities (Continued)				Net Position				
Long Term Liabilities (Continued)				Total Deferred Inflows Of Resources	Net Investment In Capital			
County	Other Long Term Liabilities	* Total Long Term Liabilities *	* Total Liabilities *		Assets	Restricted	Unrestricted	* Total Net Position *
Miami County	5,835,717	9,077,062	9,818,875	0	18,483,455	0	2,294,849	20,778,304
Monroe County	0	0	0	0	0	0	0	0
Montgomery County	31,416,577	34,710,648	47,530,370	0	138,617,103	0	34,892,365	173,509,468
Morrow County	0	582,729	730,402	0	1,169,199	0	5,009	1,174,208
Muskingum County	0	16,158,712	22,375,990	0	32,205,131	0	2,478,353	34,683,484
Noble County	797,000	797,539	829,550	0	6,593,285	0	382,146	6,975,431
Pickaway County	2,996,021	2,996,021	3,162,763	0	762,939	0	462,303	1,225,242
Pike County	188,846	194,148	659,779	0	1,909,719	0	701,231	2,610,950
Portage County	5,474,925	13,180,341	15,066,995	0	49,358,112	14,454	6,568,847	55,941,413
Preble County	826,138	826,138	915,257	0	728,167	0	403,846	1,132,013
Richland County	3,910,878	6,681,816	7,308,128	0	14,901,752	0	6,024,409	20,926,161
Ross County	0	0	2,850	0	71,415	0	170,159	241,574
Sandusky County	2,723,539	2,737,944	3,491,484	0	3,819,685	0	1,267,759	5,087,444
Scioto County	11,591,498	13,997,227	17,537,276	0	24,392,380	0	6,873,698	31,266,078
Seneca County	6,504	3,038,156	3,135,590	0	2,930,070	232,662	598,196	3,760,928
Shelby County	2,509,946	2,563,622	2,704,713	0	8,559,928	0	10,959	8,570,887
Stark County	18,032,035	25,987,861	31,854,053	0	107,259,955	0	26,046,270	133,306,225
Summit County	14,764,244	44,158,559	58,712,246	0	153,334,911	0	37,570,141	190,905,052
Trumbull County	13,430,665	16,760,306	24,736,512	0	48,775,025	0	18,390,835	67,165,860
Tuscarawas County	3,956,315	5,364,430	5,676,733	0	14,843,484	0	401,820	15,245,304
Union County	0	652,291	995,593	0	3,234,268	0	1,186,004	4,420,272
Van Wert County	0	0	0	0	0	0	0	0
Warren County	10,145,036	10,370,065	11,302,402	0	89,403,911	0	15,309,868	104,713,779
Washington County	3,191,461	3,192,126	3,680,026	0	3,919,415	0	566,719	4,486,134
Wayne County	3,309,433	4,108,090	4,359,495	0	8,385,475	0	1,320,738	9,706,213
Wood County	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

Assets								
Current Assets								
County	Cash And Equivalents	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Allen County	0	0	0	0	0	0	0	0
Ashland County	345,565	28,504	0	0	0	9,205	0	383,274
Ashtabula County	0	0	0	0	0	0	0	0
Athens County	62	0	0	0	0	0	0	62
Auglaize County	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0
Carroll County	109,230	0	0	0	0	0	0	109,230
Clark County	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0
Defiance County	8,665,628	314,260	0	2,862	61,747	105	0	9,044,602
Delaware County	0	0	0	0	0	0	0	0
Erie County	10,324,434	554,835	0	12,127	0	0	0	10,891,396
Fairfield County	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0
Hancock County	2,263,334	483,313	0	22,348	0	0	9,576	2,778,571
Henry County	45,048	4,995	0	49	2,176	0	275	52,543
Hocking County	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0
Huron County	656,170	214,637	0	13,018	0	0	0	883,825
Jefferson County	0	0	0	0	0	0	0	0
Knox County	75,940	0	0	0	0	0	0	75,940
Lake County	14,228,809	750,959	0	3,818	4,173	0	63,837	15,051,596
Licking County	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

Assets								
Current Assets								
County	Cash And Equivalents	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Montgomery County	45,913,677	5,120,467	0	178,083	0	0	18,018	51,230,245
Morrow County	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0
Preble County	2,670,233	344,057	0	1,864	0	0	0	3,016,154
Richland County	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0
Van Wert County	67,098	272,389	0	0	249	0	0	339,736
Warren County	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0
Wood County	1,375,201	231,060	53,937	14,491	0	1,501	0	1,676,190

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

Assets									
Noncurrent Assets									
Restricted Assets			Capital Assets						
County	Cash And Equivalents	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *	Total Deferred Outflows Of Resources
Allen County	0	0	0	0	0	0	0	0	0
Ashland County	0	0	61,465	0	0	0	61,465	444,739	0
Ashtabula County	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	62	0
Auglaize County	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0
Carroll County	0	0	0	0	0	0	0	109,230	0
Clark County	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0
Defiance County	573,681	5,248,937	991,731	12,183,058	(3,249,326)	19,192	15,767,273	24,811,875	0
Delaware County	0	0	0	0	0	0	0	0	0
Erie County	0	0	1,308,052	10,767,166	(5,975,170)	0	6,100,048	16,991,444	1,053,632
Fairfield County	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0
Hancock County	3,054,196	5,133,244	1,623,652	8,996,717	(3,041,510)	0	15,766,299	18,544,870	0
Henry County	842,324	0	249,481	1,257,257	(597,144)	0	1,751,918	1,804,461	0
Hocking County	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0
Huron County	0	0	307,678	5,518,673	(3,540,289)	0	2,286,062	3,169,887	0
Jefferson County	0	0	0	0	0	0	0	0	0
Knox County	0	0	143,164	0	0	0	143,164	219,104	0
Lake County	0	0	1,558,229	22,858,122	(10,702,961)	722,716	14,436,106	29,487,702	0
Licking County	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

Assets									Total Deferred Outflows Of Resources
Noncurrent Assets									
Restricted Assets			Capital Assets			Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *	
County	Cash And Equivalents	Investments	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation				
Montgomery County	0	0	9,683,136	73,116,397	(36,556,334)	0	46,243,199	97,473,444	0
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0
Preble County	1,709,542	0	452,313	2,655,106	0	0	4,816,961	7,833,115	36,208
Richland County	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	469,208	0	0	0	469,208	808,944	0
Warren County	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0
Wood County	0	0	904,000	1,480,110	0	0	2,384,110	4,060,300	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities											
Current Liabilities											
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Interest Payable	General Obligation Bonds Payable	Capital Leases Payable	Other Current Liabilities	* Total Current Liabilities *	
Allen County	0	0	0	0	0	0	0	0	0	0	0
Ashland County	1,419	532	1,185	0	2,079	0	0	0	73,117	78,332	
Ashtabula County	0	0	0	0	0	0	0	0	0	0	
Athens County	0	0	0	0	0	0	0	0	0	0	
Auglaize County	0	0	0	0	0	0	0	0	0	0	
Belmont County	0	0	0	0	0	0	0	0	0	0	
Butler County	0	0	0	0	0	0	0	0	0	0	
Carroll County	864	0	0	0	0	0	0	0	52,000	52,864	
Clark County	0	0	0	0	0	0	0	0	0	0	
Clermont County	0	0	0	0	0	0	0	0	0	0	
Clinton County	0	0	0	0	0	0	0	0	0	0	
Columbiana County	0	0	0	0	0	0	0	0	0	0	
Coshocton County	0	0	0	0	0	0	0	0	0	0	
Crawford County	0	0	0	0	0	0	0	0	0	0	
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	
Defiance County	86,350	4,469	72,060	9,057	31,019	0	0	0	5,194	208,149	
Delaware County	0	0	0	0	0	0	0	0	0	0	
Erie County	466,172	23,995	37,481	100,804	37,820	0	1,318,291	68,274	89,860	2,142,697	
Fairfield County	0	0	0	0	0	0	0	0	0	0	
Franklin County	0	0	0	0	0	0	0	0	0	0	
Fulton County	0	0	0	0	0	0	0	0	0	0	
Gallia County	0	0	0	0	0	0	0	0	0	0	
Geauga County	0	0	0	0	0	0	0	0	0	0	
Greene County	0	0	0	0	0	0	0	0	0	0	
Hamilton County	0	0	0	0	0	0	0	0	0	0	
Hancock County	87,115	66,275	60,605	10,815	39,654	0	365,000	0	31,208	660,672	
Henry County	19,025	6,853	6,328	0	22,070	0	0	0	959	55,235	
Hocking County	0	0	0	0	0	0	0	0	0	0	
Holmes County	0	0	0	0	0	0	0	0	0	0	
Huron County	124,371	16,422	1,161	0	3,361	0	15,000	0	193,346	353,661	
Jefferson County	0	0	0	0	0	0	0	0	0	0	
Knox County	0	0	0	0	0	0	0	0	85,175	85,175	
Lake County	189,340	15,312	0	110	3,039	0	0	0	101,240	309,041	
Licking County	0	0	0	0	0	0	0	0	0	0	
Logan County	0	0	0	0	0	0	0	0	0	0	
Lorain County	0	0	0	0	0	0	0	0	0	0	
Lucas County	0	0	0	0	0	0	0	0	0	0	
Mahoning County	0	0	0	0	0	0	0	0	0	0	
Marion County	0	0	0	0	0	0	0	0	0	0	
Medina County	0	0	0	0	0	0	0	0	0	0	
Miami County	0	0	0	0	0	0	0	0	0	0	
Monroe County	0	0	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

Liabilities										
Current Liabilities										
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Interest Payable	General Obligation Bonds Payable	Capital Leases Payable	Other Current Liabilities	* Total Current Liabilities *
Montgomery County	1,636,330	209,515	93	0	230,072	0	0	0	246,791	2,322,801
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0
Preble County	308,819	26,155	0	0	435	0	365,000	0	652,531	1,352,940
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0
Van Wert County	2,735	13,740	8,436	2,188	6,574	67	0	0	5,000	38,740
Warren County	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0
Wood County	33,874	16,949	54,425	692,813	19,829	0	0	243,512	29,731	1,091,133

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill

As of December 31, 2014

All Counties Reporting Under GAAP

Liabilities (Continued)										
County	Current Liabilities Payable From Restricted Assets			Long Term Liabilities						
	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net Of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Other Long Term Liabilities	* Total Long Term Liabilities *	* Total Liabilities *
Allen County	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	1,807	0	0	0	1,407,739	1,409,546	1,487,878
Ashtabula County	0	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0	0
Carroll County	0	0	0	0	0	0	0	1,655,430	1,655,430	1,708,294
Clark County	0	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	60,152	0	0	0	4,228,674	4,288,826	4,496,975
Delaware County	0	0	0	0	0	0	0	0	0	0
Erie County	0	0	0	9,330	13,141,643	0	70,458	10,534,752	23,756,183	25,898,880
Fairfield County	0	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0	0
Hancock County	0	77,481	77,481	113,261	2,076,723	0	0	5,672,036	7,862,020	8,600,173
Henry County	0	0	0	25,125	0	0	0	2,370,663	2,395,788	2,451,023
Hocking County	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	76,337	285,000	0	0	3,523,376	3,884,713	4,238,374
Jefferson County	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	0	0	725,761	725,761	810,936
Lake County	0	0	0	31,461	0	0	0	22,947,456	22,978,917	23,287,958
Licking County	0	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill

As of December 31, 2014

All Counties Reporting Under GAAP

Liabilities (Continued)										
County	Current Liabilities Payable From Restricted Assets			Long Term Liabilities						
	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Compensated Absences Payable	General Obligation Bonds Payable	Revenue Bonds Payable	Capital Leases Payable	Other Long Term Liabilities	* Total Long Term Liabilities *	* Total
				Net Of Current Portion	Payable Net Of Current Portion	Net Of Current Portion	Payable Net Of Current Portion			Liabilities *
Montgomery County	275,000	0	275,000	246,533	0	3,207,721	0	566,139	4,020,393	6,618,194
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0
Preble County	0	0	0	0	381,265	0	0	6,619,585	7,000,850	8,353,790
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	8,273	0	0	0	40,000	48,273	87,013
Warren County	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	30,690	0	0	1,122,155	7,230,582	8,383,427	9,474,560

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

Net Position				
County	Net Investment		Unrestricted	* Total Net Position *
	In Capital Assets	Restricted		
Allen County	0	0	0	0
Ashland County	61,465	0	(1,104,604)	(1,043,139)
Ashtabula County	0	0	0	0
Athens County	0	0	62	62
Auglaize County	0	0	0	0
Belmont County	0	0	0	0
Butler County	0	0	0	0
Carroll County	0	0	(1,599,064)	(1,599,064)
Clark County	0	0	0	0
Clermont County	0	0	0	0
Clinton County	0	0	0	0
Columbiana County	0	0	0	0
Coshocton County	0	0	0	0
Crawford County	0	0	0	0
Cuyahoga County	0	0	0	0
Defiance County	9,920,269	1,613,136	8,781,495	20,314,900
Delaware County	0	0	0	0
Erie County	(7,444,986)	0	(408,818)	(7,853,804)
Fairfield County	0	0	0	0
Franklin County	0	0	0	0
Fulton County	0	0	0	0
Gallia County	0	0	0	0
Geauga County	0	0	0	0
Greene County	0	0	0	0
Hamilton County	0	0	0	0
Hancock County	4,848,335	2,796,793	2,299,569	9,944,697
Henry County	909,594	0	(1,556,156)	(646,562)
Hocking County	0	0	0	0
Holmes County	0	0	0	0
Huron County	1,986,062	0	(3,054,549)	(1,068,487)
Jefferson County	0	0	0	0
Knox County	143,164	0	(734,996)	(591,832)
Lake County	14,436,106	0	(8,236,362)	6,199,744
Licking County	0	0	0	0
Logan County	0	0	0	0
Lorain County	0	0	0	0
Lucas County	0	0	0	0
Mahoning County	0	0	0	0
Marion County	0	0	0	0
Medina County	0	0	0	0
Miami County	0	0	0	0
Monroe County	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

Net Position				
County	Net Investment		Unrestricted	* Total Net Position *
	In Capital Assets	Restricted		
Montgomery County	42,762,788	9,764,455	38,328,007	90,855,250
Morrow County	0	0	0	0
Muskingum County	0	0	0	0
Noble County	0	0	0	0
Pickaway County	0	0	0	0
Pike County	0	0	0	0
Portage County	0	0	0	0
Preble County	1,989,786	0	(2,474,253)	(484,467)
Richland County	0	0	0	0
Ross County	0	0	0	0
Sandusky County	0	0	0	0
Scioto County	0	0	0	0
Seneca County	0	0	0	0
Shelby County	0	0	0	0
Stark County	0	0	0	0
Summit County	0	0	0	0
Trumbull County	0	0	0	0
Tuscarawas County	0	0	0	0
Union County	0	0	0	0
Van Wert County	424,208	0	297,723	721,931
Warren County	0	0	0	0
Washington County	0	0	0	0
Wayne County	0	0	0	0
Wood County	1,018,443	0	(6,432,703)	(5,414,260)

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses							
County	Sales	Charges For Services	Other	* Total	Salaries	Fringe Benefits	Purchased Services	Materials	Depreciation	Claims	Other	* Total
			Operating Revenues	Operating Revenues *				And Supplies			Operating Expenses	Operating Expenses *
Allen County	0	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	4,007,060	8,418	4,015,478	330,928	120,753	1,780,793	123,017	956,640	0	0	3,312,131
Athens County	0	696,803	10,312	707,115	113,367	23,826	539,036	28,081	36,415	0	22,586	763,311
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	0	4,744,611	0	4,744,611	1,283,501	0	1,993,712	702,801	720,262	0	0	4,700,276
Butler County	0	20,317,487	35,623	20,353,110	2,748,421	0	13,863,478	551,219	6,621,458	0	393,663	24,178,239
Carroll County	0	0	0	0	0	0	0	0	0	0	0	0
Clark County	0	2,511,546	45,427	2,556,973	622,050	0	902,140	48,368	199,532	0	131,358	1,903,448
Clermont County	0	12,317,009	309,392	12,626,401	2,969,176	0	591,280	2,069,874	4,388,811	0	1,773,477	11,792,618
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	312,666	711	313,377	8,274	0	292,276	0	35,983	0	17,038	353,571
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	0	8,061,171	65	8,061,236	957,340	0	4,063,239	415,212	1,649,535	0	131,445	7,216,771
Fairfield County	0	2,798,186	0	2,798,186	429,706	155,183	729,623	328,302	895,408	0	187	2,538,409
Franklin County	0	7,295,000	240,000	7,535,000	1,136,000	0	4,572,000	0	641,000	0	0	6,349,000
Fulton County	0	3,462,925	42,331	3,505,256	126,210	0	3,060,688	11,570	487,245	0	144,664	3,830,377
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	1,080,732	0	1,080,732	134,544	0	394,946	114,513	313,149	0	874	958,026
Greene County	0	9,929,260	162,734	10,091,994	2,079,120	0	546,681	2,054,076	2,383,507	0	45,871	7,109,255
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	4,716,923	22,445	4,739,368	758,094	0	2,524,145	245,555	1,436,267	0	104,642	5,068,703
Knox County	0	0	0	0	0	0	0	0	0	0	0	0
Lake County	16,079,468	365,112	90,376	16,534,956	6,252,690	0	2,550,782	1,554,613	2,300,806	0	289,143	12,948,034
Licking County	0	244,493	315	244,808	59,974	0	127,118	15,826	37,676	0	720	241,314
Logan County	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	2,068,808	535,101	2,603,909	0	0	866,916	129,204	1,852,462	0	17,760	2,866,342
Mahoning County	0	601,470	50,263	651,733	179	0	650,930	54,305	394,138	0	4,261	1,103,813
Marion County	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	7,617,602	176,956	7,794,558	849,997	0	2,699,896	454,193	2,590,157	0	92,894	6,687,137
Miami County	0	1,713,420	6,455	1,719,875	164,355	0	81,825	858,592	167,023	0	6,268	1,278,063
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	33,977,046	456,292	34,433,338	6,105,801	0	2,851,863	906,668	4,677,405	982	24,870,619	39,413,338

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses							
County	Sales	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Depreciation	Claims	Other Operating Expenses	* Total Operating Expenses *
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	4,141,441	25,147	4,166,588	853,560	0	1,414,242	424,728	1,018,616	0	8,232	3,719,378
Noble County	0	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	4,342,557	0	4,342,557	653,426	0	1,324,345	453,247	620,119	0	5,900	3,057,037
Preble County	0	0	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	666,661	0	666,661	212,248	0	412,939	14,140	194,254	0	515	834,096
Summit County	0	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	6,028,423	1,301,149	7,329,572	648,987	0	2,916,024	157,671	918,990	0	1,121,373	5,763,045
Tuscarawas County	0	1,353,823	3,069	1,356,892	495,069	0	674,103	106,239	233,220	0	1,580	1,510,211
Union County	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	0
Warren County	0	9,767,014	238,906	10,005,920	2,615,689	0	4,690,171	878,260	4,594,497	0	81,834	12,860,451
Washington County	0	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0	0	0
	16,079,468	155,139,249	3,761,487	174,980,204	0 32,608,706	299,762	57,115,191	12,700,274	40,364,575	982	29,266,904	172,356,394

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income (Loss)	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Allen County	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	703,347	(639,713)	0	0	0	0	97,677	0	(542,036)
Athens County	(56,196)	(2,244)	0	0	17	0	0	0	(2,227)
Auglaize County	0	0	0	0	0	0	0	0	0
Belmont County	44,335	(209,613)	0	0	23,370	0	0	(113,709)	(299,952)
Butler County	(3,825,129)	(2,391,363)	0	0	0	0	79,498	0	(2,311,865)
Carroll County	0	0	0	0	0	0	0	0	0
Clark County	653,525	(43,143)	0	0	0	0	0	0	(43,143)
Clermont County	833,783	(333,575)	56,628	0	97,747	0	0	0	(179,200)
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	(40,194)	0	0	0	0	37,500	0	0	37,500
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0
Erie County	844,465	(1,082,937)	5,608	0	0	135,150	0	0	(942,179)
Fairfield County	259,777	(356,604)	0	0	10,527	0	5,432	0	(340,645)
Franklin County	1,186,000	(377,000)	7,000	0	0	0	0	0	(370,000)
Fulton County	(325,121)	(8,326)	0	0	0	0	0	0	(8,326)
Gallia County	0	0	0	0	0	0	0	0	0
Geauga County	122,706	0	0	0	0	0	0	0	0
Greene County	2,982,739	(1,571,324)	0	0	59,688	0	35,654	0	(1,475,982)
Hamilton County	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0
Jefferson County	(329,335)	(366,005)	0	0	0	0	237,857	0	(128,148)
Knox County	0	0	0	0	0	0	0	0	0
Lake County	3,586,922	0	0	0	0	0	21,986	0	21,986
Licking County	3,494	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0
Lucas County	(262,433)	(167,786)	0	0	0	97,495	0	(1,086)	(71,377)
Mahoning County	(452,080)	(209,823)	0	0	2,871	0	3,153	(18,442)	(222,241)
Marion County	0	0	0	0	0	0	0	0	0
Medina County	1,107,421	(1,716,223)	0	(135,766)	0	0	0	0	(1,851,989)
Miami County	441,812	(83,624)	0	0	0	0	0	0	(83,624)
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	(4,980,000)	(159,587)	0	0	0	0	300,685	0	141,098

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							
County	Operating Income (Loss)	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	* Total Non Operating Revenues Expenses *
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	447,210	(230,584)	0	(146,627)	0	0	34,566	0	(342,645)
Noble County	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0
Portage County	1,285,520	(142,555)	0	(7,651)	18	0	0	0	(150,188)
Preble County	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0
Stark County	(167,435)	(6,150)	0	0	0	0	14,320	0	8,170
Summit County	0	0	0	0	0	0	0	0	0
Trumbull County	1,566,527	(43,791)	1,770	0	9,882	0	0	0	(32,139)
Tuscarawas County	(153,319)	(200,095)	0	0	0	0	840,434	0	640,339
Union County	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	(2,854,531)	(81,946)	0	(268,994)	0	0	0	0	(350,940)
Washington County	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0
	2,623,810	0 (10,424,011)	71,006	(559,038)	204,120	270,145	1,671,262	(133,237)	(8,899,753) 0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Transfers In	Transfers Out	Net Position		
					Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Allen County	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0
Ashtabula County	161,311	42,417	0	0	203,728	4,750,405	4,954,133
Athens County	(58,423)	0	0	0	(58,423)	708,815	650,392
Auglaize County	0	0	0	0	0	0	0
Belmont County	(255,617)	324,941	2,071,060	0	2,140,384	12,933,108	15,073,492
Butler County	(6,136,994)	4,328,575	3,415	0	(1,805,004)	83,762,924	81,957,920
Carroll County	0	0	0	0	0	0	0
Clark County	610,382	10,706	0	0	621,088	7,190,114	7,811,202
Clermont County	654,583	1,534,965	83,046	0	2,272,594	118,822,210	121,094,804
Clinton County	0	0	0	0	0	0	0
Columbiana County	(2,694)	420,375	570,929	0	988,610	672,592	1,661,202
Coshocton County	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0
Erie County	(97,714)	11,500,000	0	(10,309)	11,391,977	18,593,011	29,984,988
Fairfield County	(80,868)	535,436	0	0	454,568	20,031,792	20,486,360
Franklin County	816,000	147,000	2,563,000	(3,000)	3,523,000	21,383,000	24,906,000
Fulton County	(333,447)	0	0	0	(333,447)	17,090,659	16,757,212
Gallia County	0	0	0	0	0	0	0
Geauga County	122,706	0	0	(280,031)	(157,325)	7,191,692	7,034,367
Greene County	1,506,757	0	10,394	0	1,517,151	51,448,567	52,965,718
Hamilton County	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0
Jefferson County	(457,483)	122,925	0	0	(334,558)	18,452,479	18,117,921
Knox County	0	0	0	0	0	0	0
Lake County	3,608,908	557,584	0	(100,000)	4,066,492	85,847,134	89,913,626
Licking County	3,494	0	0	0	3,494	1,267,273	1,270,767
Logan County	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0
Lucas County	(333,810)	1,138,635	0	0	804,825	38,375,985	39,180,810
Mahoning County	(674,321)	411,184	662,700	0	399,563	7,145,112	7,544,675
Marion County	0	0	0	0	0	0	0
Medina County	(744,568)	1,355,270	0	0	610,702	62,686,982	63,297,684
Miami County	358,188	126,146	0	0	484,334	3,422,124	3,906,458
Monroe County	0	0	0	0	0	0	0
Montgomery County	(4,838,902)	0	0	0	(4,838,902)	128,722,529	123,883,627

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2014
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Transfers In	Transfers Out	Net Position		
					Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Morrow County	0	0	0	0	0	0	0
Muskingum County	104,565	643,578	7,208	(3,066)	752,285	17,315,636	18,067,921
Noble County	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0
Portage County	1,135,332	7,841	0	0	1,143,173	23,303,101	24,446,274
Preble County	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0
Stark County	(159,265)	0	0	0	(159,265)	7,362,870	7,203,605
Summit County	0	0	0	0	0	513,836	513,836
Trumbull County	1,534,388	0	503,094	(1,965,900)	71,582	20,957,132	21,028,714
Tuscarawas County	487,020	0	0	0	487,020	5,087,546	5,574,566
Union County	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0
Warren County	(3,205,471)	4,912,569	0	0	1,707,098	114,793,769	116,500,867
Washington County	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0
	(6,275,943)	28,120,147	6,474,846	(2,362,306)	25,956,744	899,832,397	925,789,141

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses						
County	Sales	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Depreciation	Other Operating Expenses	* Total Operating Expenses *
Allen County	0	8,297,573	40,689	8,338,262	2,109,754	0	1,371,005	395,381	1,831,707	0	5,707,847
Ashland County	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	2,496,538	12,743	2,509,281	508,694	163,671	964,577	175,971	427,592	0	2,240,505
Athens County	0	482,280	7,526	489,806	107,195	57,271	221,793	19,892	122,247	21,740	550,138
Auglaize County	0	375,325	13,482	388,807	0	0	252,614	5,808	136,509	0	394,931
Belmont County	0	1,868,656	0	1,868,656	507,397	0	928,396	212,431	396,618	0	2,044,842
Butler County	0	18,697,303	294,074	18,991,377	5,475,052	0	4,764,056	1,325,886	9,650,559	479,131	21,694,684
Carroll County	0	804,534	45,185	849,719	361,261	0	203,535	84,108	250,861	19,959	919,724
Clark County	0	3,871,864	100,395	3,972,259	937,419	0	3,604,063	99,992	521,394	195,041	5,357,909
Clermont County	0	14,024,386	379,487	14,403,873	3,658,203	0	1,444,739	1,658,400	7,493,494	2,176,230	16,431,066
Clinton County	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	1,878,712	0	200,192	2,078,904	662,804	0	716,941	30,338	400,190	220,077	2,030,350
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	236,943	179	237,122	9,348	0	0	53,964	170,683	119,173	353,168
Cuyahoga County	0	26,432,472	30,454	26,462,926	9,221,490	0	8,623,959	1,719,661	2,045,817	245,038	21,855,965
Defiance County	0	696,712	10,910	707,622	163,885	0	115,147	31,843	268,813	290,212	869,900
Delaware County	0	13,719,103	34,802	13,753,905	2,963,825	1,339,660	2,821,674	1,095,375	5,119,730	0	13,340,264
Erie County	0	6,579,196	4,855	6,584,051	1,238,844	0	2,172,299	319,958	2,485,889	110,081	6,327,071
Fairfield County	0	3,742,711	0	3,742,711	598,969	237,395	1,001,608	127,676	920,483	1,720	2,887,851
Franklin County	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	300,594	62,430	363,024	126,210	0	229,499	7,479	166,659	21,162	551,009
Gallia County	0	558,562	8,861	567,423	86,701	21,246	219,197	26,940	187,430	33,565	575,079
Geauga County	0	5,899,702	148,217	6,047,919	2,322,695	0	1,985,437	468,344	1,347,747	72,800	6,197,023
Greene County	0	19,926,907	547,447	20,474,354	2,487,793	0	1,461,974	2,362,118	5,340,018	82,255	11,734,158
Hamilton County	0	257,465,000	7,746,000	265,211,000	55,487,000	0	35,707,000	19,668,000	57,492,000	9,156,000	177,510,000
Hancock County	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	179,080	0	179,080	64,310	21,771	65,012	11,265	57,624	0	219,982
Holmes County	0	1,071,491	1,579	1,073,070	89,403	0	798,232	48,551	378,126	1,654	1,315,966
Huron County	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	1,710,529	0	1,710,529	259,849	0	531,450	34,684	946,936	0	1,772,919
Knox County	0	1,998,771	24,708	2,023,479	631,872	0	555,281	263,295	350,166	45,669	1,846,283
Lake County	15,914,199	1,415,579	473,145	17,802,923	6,373,157	0	3,162,804	1,249,360	4,162,142	430,783	15,378,246
Licking County	0	2,648,310	18,056	2,666,366	854,065	0	626,149	173,543	624,758	45,380	2,323,895
Logan County	0	2,424,725	1,410,323	3,835,048	869,683	0	1,385,576	187,276	808,653	14,976	3,266,164
Lorain County	0	1,995,974	78,030	2,074,004	237,563	88,668	1,068,183	28,010	442,209	70,461	1,935,094
Lucas County	0	2,055,663	277,835	2,333,498	0	0	1,454,450	52,340	1,877,606	951	3,385,347
Mahoning County	0	21,933,880	1,128,728	23,062,608	7,998,365	0	7,179,666	1,128,395	3,427,349	677,296	20,411,071
Marion County	0	1,116,394	12,233	1,128,627	418,210	85,622	237,998	64,202	353,509	53,656	1,213,197
Medina County	0	14,472,042	138,567	14,610,609	7,014,743	0	3,934,107	1,212,904	4,793,712	245,822	17,201,288
Miami County	0	2,030,351	27,935	2,058,286	332,745	0	1,199,871	42,307	645,489	41,090	2,261,502
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	42,239,094	14,977	42,254,071	9,709,116	0	1,543,256	1,674,198	8,374,689	21,861,335	43,162,594

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses						
County	Sales	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Depreciation	Other Operating Expenses	* Total Operating Expenses *
Morrow County	0	3,578	67,007	70,585	10,416	0	110,068	0	48,893	0	169,377
Muskingum County	0	4,339,411	4,782	4,344,193	386,481	0	1,596,465	91,052	1,261,299	165,850	3,501,147
Noble County	0	125,788	148	125,936	24,938	0	0	8,411	115,616	0	148,965
Pickaway County	0	486,021	8,936	494,957	76,466	12,851	157,932	50,990	64,423	0	362,662
Pike County	0	609,827	0	609,827	126,508	62,000	425,062	14,248	65,113	21,021	713,952
Portage County	0	7,775,311	0	7,775,311	1,774,388	0	4,025,787	851,055	1,852,435	44,175	8,547,840
Preble County	0	147,895	16	147,911	6,582	0	0	28,487	19,732	60,552	115,353
Richland County	0	2,469,035	1,264	2,470,299	472,244	0	760,794	24,613	1,387,303	5,434	2,650,388
Ross County	0	55,005	2,048	57,053	0	0	31,314	0	5,000	5,967	42,281
Sandusky County	0	1,756,862	1,136	1,757,998	372,815	0	938,016	17,527	253,194	111,370	1,692,922
Scioto County	0	3,743,479	323	3,743,802	704,352	429,909	1,957,987	205,051	439,308	1,069	3,737,676
Seneca County	13,641	450,284	2,675	466,600	73,424	0	228,612	12,059	182,034	635	496,764
Shelby County	0	874,138	4,719	878,857	342,641	0	470,542	80,179	330,784	799	1,224,945
Stark County	0	24,698,405	33,045	24,731,450	5,025,159	0	7,576,081	1,457,539	4,989,462	105,001	19,153,242
Summit County	0	44,457,692	42,771	44,500,463	8,921,654	0	23,295,260	978,020	6,671,253	3,221,151	43,087,338
Trumbull County	0	10,749,141	2,137,408	12,886,549	3,986,645	0	3,657,445	602,891	2,268,803	428,864	10,944,648
Tuscarawas County	0	2,088,980	9,803	2,098,783	703,417	0	518,266	75,004	626,846	4,129	1,927,662
Union County	0	243,179	41,014	284,193	183,025	0	132,468	12,273	24,085	0	351,851
Van Wert County	0	0	0	0	0	0	0	0	0	0	0
Warren County	0	8,674,281	90,310	8,764,591	1,937,035	0	3,432,642	1,023,399	4,575,297	38,580	11,006,953
Washington County	0	965,751	677	966,428	97,295	50,942	0	20,436	231,488	401,175	801,336
Wayne County	0	718,748	0	718,748	133,986	0	282,093	66,189	369,266	30,125	881,659
Wood County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income Loss	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Allen County	2,630,415	(288,984)	0	(19,681)	1,567	0	0	0	(307,098)
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	268,776	(63,259)	0	0	5,537	0	539,125	0	481,403
Athens County	(60,332)	(57,565)	0	0	0	0	0	0	(57,565)
Auglaize County	(6,124)	0	0	0	0	0	0	0	0
Belmont County	(176,186)	(224,465)	0	0	12,630	0	0	0	(211,835)
Butler County	(2,703,307)	(2,491,623)	0	0	3,183	0	155,301	0	(2,333,139)
Carroll County	(70,005)	(128,039)	0	0	2,012	0	0	0	(126,027)
Clark County	(1,385,650)	(68,652)	0	0	0	0	0	0	(68,652)
Clermont County	(2,027,193)	(929,622)	10,718	0	246,928	0	0	0	(671,976)
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	48,554	170	0	0	(325,618)	3,200	0	0	(322,248)
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	(116,046)	(15,278)	0	0	0	0	0	0	(15,278)
Cuyahoga County	4,606,961	(544,495)	0	0	48	0	0	0	(544,447)
Defiance County	(162,278)	(58,327)	0	0	0	0	0	0	(58,327)
Delaware County	413,641	(1,341,193)	0	(18,623)	1,102	0	0	0	(1,358,714)
Erie County	256,980	(1,521,854)	765	(241)	0	0	0	0	(1,521,330)
Fairfield County	854,860	(428,536)	0	0	12,737	0	16,942	0	(398,857)
Franklin County	0	0	0	0	0	0	0	0	0
Fulton County	(187,985)	(14,194)	0	0	0	0	19,003	0	4,809
Gallia County	(7,656)	(76,785)	0	0	6,364	0	0	0	(70,421)
Geauga County	(149,104)	(436,963)	0	0	945	0	29,647	0	(406,371)
Greene County	8,740,196	(4,139,699)	0	0	0	0	45,765	0	(4,093,934)
Hamilton County	87,701,000	(43,427,000)	0	0	42,904,000	0	0	0	(523,000)
Hancock County	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0
Hocking County	(40,902)	(21,697)	0	0	0	0	0	0	(21,697)
Holmes County	(242,896)	(146,854)	0	0	297	85,383	0	0	(61,174)
Huron County	0	0	0	0	0	0	0	0	0
Jefferson County	(62,390)	(311,022)	0	0	0	0	76,386	0	(234,636)
Knox County	177,196	(348,990)	0	0	36,215	128,493	0	0	(184,282)
Lake County	2,424,677	(947,569)	0	0	0	0	35,718	0	(911,851)
Licking County	342,471	(84,514)	0	0	0	188,248	0	0	103,734
Logan County	568,884	(598,360)	0	0	67	0	0	0	(598,293)
Lorain County	138,910	(442,102)	0	0	0	97,449	21,456	0	(323,197)
Lucas County	(1,051,849)	(42,178)	0	0	0	5,779	0	0	(36,399)
Mahoning County	2,651,537	(787,274)	0	(135,623)	36,480	0	202,256	(25,096)	(709,257)
Marion County	(84,570)	(69,505)	0	(544,617)	914	0	0	0	(613,208)
Medina County	(2,590,679)	(1,126,744)	0	(22,718)	0	47,900	0	0	(1,101,562)
Miami County	(203,216)	(154,362)	0	0	0	0	0	0	(154,362)
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	(908,523)	(1,390,157)	0	0	246	388,461	3,017,048	0	2,015,598

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income Loss	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Morrow County	(98,792)	(16,383)	0	0	2,357	0	0	0	(14,026)
Muskingum County	843,046	(772,254)	0	(216,004)	0	0	0	0	(988,258)
Noble County	(23,029)	0	0	0	0	0	0	0	0
Pickaway County	132,295	0	0	0	0	0	22,387	(75,180)	(52,793)
Pike County	(104,125)	(5,986)	0	0	0	0	10,943	0	4,957
Portage County	(772,529)	(607,211)	0	(100,048)	16	0	0	0	(707,243)
Preble County	32,558	0	0	0	0	0	30,743	0	30,743
Richland County	(180,089)	(186,807)	0	0	0	0	0	0	(186,807)
Ross County	14,772	0	0	0	0	0	0	0	0
Sandusky County	65,076	(53,391)	0	0	2,476	320,336	0	0	269,421
Scioto County	6,126	(307,069)	0	0	0	0	37,439	0	(269,630)
Seneca County	(30,164)	(85,756)	0	0	957	0	0	0	(84,799)
Shelby County	(346,088)	(37,016)	0	0	0	0	5,066	0	(31,950)
Stark County	5,578,208	(1,034,228)	0	(77,261)	0	0	0	0	(1,111,489)
Summit County	1,413,125	(2,502,879)	0	0	158,964	0	29,744	0	(2,314,171)
Trumbull County	1,941,901	(570,661)	3,729	0	87,252	0	0	0	(479,680)
Tuscarawas County	171,121	(137,376)	0	0	0	0	0	0	(137,376)
Union County	(67,658)	(1,755)	0	0	6,953	0	0	0	5,198
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	(2,242,362)	(341,476)	0	0	0	0	0	0	(341,476)
Washington County	165,092	(90,458)	0	0	0	0	108,153	0	17,695
Wayne County	(162,911)	(150,903)	0	0	22,666	0	0	0	(128,237)
Wood County	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers					Net Position		
		Capital Contributions	Special Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Allen County	2,323,317	0	0	888,549	(185,591)	3,026,275	30,860,803	33,887,078
Ashland County	0	0	0	0	0	0	0	0
Ashtabula County	750,179	157,593	0	0	0	907,772	10,726,872	11,634,644
Athens County	(117,897)	0	0	0	0	(117,897)	4,658,567	4,540,670
Auglaize County	(6,124)	1,002,265	0	0	0	996,141	3,516,497	4,512,638
Belmont County	(388,021)	13,353	0	622,106	0	247,438	7,454,626	7,702,064
Butler County	(5,036,446)	4,795,801	0	0	0	(240,645)	175,573,993	175,333,348
Carroll County	(196,032)	0	0	0	0	(196,032)	3,405,283	3,209,251
Clark County	(1,454,302)	660,741	0	0	0	(793,561)	14,437,625	13,644,064
Clermont County	(2,699,169)	1,765,021	0	148,851	0	(785,297)	164,729,311	163,944,014
Clinton County	0	0	0	0	0	0	0	0
Columbiana County	(273,694)	227,701	0	0	(570,929)	(616,922)	1,089,902	472,980
Coshocton County	0	0	0	0	0	0	0	0
Crawford County	(131,324)	0	0	7,000	0	(124,324)	5,598,724	5,474,400
Cuyahoga County	4,062,514	3,485,479	0	0	0	7,547,993	83,254,853	90,802,846
Defiance County	(220,605)	0	0	0	0	(220,605)	9,847,911	9,627,306
Delaware County	(945,073)	5,662,091	0	0	0	4,717,018	205,691,094	210,408,112
Erie County	(1,264,350)	91,659	0	0	0	(1,172,691)	28,769,209	27,596,518
Fairfield County	456,003	1,317,969	0	0	0	1,773,972	23,956,788	25,730,760
Franklin County	0	0	0	0	0	0	0	0
Fulton County	(183,176)	0	0	0	0	(183,176)	6,003,535	5,820,359
Gallia County	(78,077)	59,183	0	130	0	(18,764)	7,266,489	7,247,725
Geauga County	(555,475)	834,673	0	339,762	0	618,960	26,988,751	27,607,711
Greene County	4,646,262	0	0	10,510	(2,415)	4,654,357	80,266,693	84,921,050
Hamilton County	87,178,000	3,957,000	0	0	0	91,135,000	815,999,000	907,134,000
Hancock County	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0
Hocking County	(62,599)	12,272	0	0	0	(50,327)	970,198	919,871
Holmes County	(304,070)	0	0	0	0	(304,070)	6,172,331	5,868,261
Huron County	0	0	0	0	0	0	0	0
Jefferson County	(297,026)	563,522	0	0	0	266,496	16,394,522	16,661,018
Knox County	(7,086)	39,713	0	65,000	(36,215)	61,412	8,045,197	8,106,609
Lake County	1,512,826	1,080,893	0	0	0	2,593,719	117,616,684	120,210,403
Licking County	446,205	0	0	0	0	446,205	12,049,926	12,496,131
Logan County	(29,409)	0	0	95,506	0	66,097	15,784,473	15,850,570
Lorain County	(184,287)	0	0	300,000	0	115,713	11,528,084	11,643,797
Lucas County	(1,088,248)	897,788	0	0	0	(190,460)	37,300,779	37,110,319
Mahoning County	1,942,280	405,038	0	0	(874,700)	1,472,618	75,081,454	76,554,072
Marion County	(697,778)	0	0	0	0	(697,778)	9,203,132	8,505,354
Medina County	(3,692,241)	5,669,269	0	0	0	1,977,028	117,434,846	119,411,874
Miami County	(357,578)	352,541	0	0	0	(5,037)	20,783,341	20,778,304
Monroe County	0	0	0	0	0	0	0	0
Montgomery County	1,107,075	0	0	0	(34,496)	1,072,579	172,436,889	173,509,468

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2014
All Counties Reporting Under GAAP

						Net Position		
Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers		Capital Contributions	Special Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
County								
Morrow County	(112,818)	94,000	0	0	0	(18,818)	1,193,026	1,174,208
Muskingum County	(145,212)	726,052	0	17,041	(39,541)	558,340	34,125,144	34,683,484
Noble County	(23,029)	26,163	0	0	0	3,134	6,972,297	6,975,431
Pickaway County	79,502	248,711	0	0	0	328,213	897,029	1,225,242
Pike County	(99,168)	917,913	0	0	0	818,745	1,792,205	2,610,950
Portage County	(1,479,772)	38,260	0	0	0	(1,441,512)	57,382,925	55,941,413
Preble County	63,301	0	0	0	0	63,301	1,068,712	1,132,013
Richland County	(366,896)	0	0	0	(48,981)	(415,877)	21,342,038	20,926,161
Ross County	14,772	0	0	0	0	14,772	226,802	241,574
Sandusky County	334,497	0	0	0	0	334,497	4,752,947	5,087,444
Scioto County	(263,504)	14,616,103	1,412,285	0	0	15,764,884	15,501,194	31,266,078
Seneca County	(114,963)	0	0	0	0	(114,963)	3,875,891	3,760,928
Shelby County	(378,038)	26,222	0	134,950	0	(216,866)	8,787,753	8,570,887
Stark County	4,466,719	626,545	0	0	0	5,093,264	128,212,961	133,306,225
Summit County	(901,046)	1,403,981	0	4,909	0	507,844	190,397,208	190,905,052
Trumbull County	1,462,221	3,882,609	0	1,897,752	(1,155,241)	6,087,341	61,078,519	67,165,860
Tuscarawas County	33,745	0	0	73,170	0	106,915	15,138,389	15,245,304
Union County	(62,460)	2,444,783	0	480,430	0	2,862,753	1,557,519	4,420,272
Van Wert County	0	0	0	0	0	0	0	0
Warren County	(2,583,838)	2,517,849	0	0	0	(65,989)	104,779,768	104,713,779
Washington County	182,787	0	0	0	0	182,787	4,303,347	4,486,134
Wayne County	(291,148)	0	0	69,000	0	(222,148)	9,928,361	9,706,213
Wood County	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill

As of December 31, 2014

All Counties Reporting Under GAAP

County	Operating Revenues			Operating Expenses							Operating Income Loss
	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Purchased Services	Materials And Supplies	Depreciation	Claims	Other Operating Expenses	* Total Operating Expenses *	
Allen County	0	0	0	0	0	0	0	0	0	0	0
Ashland County	302,239	293	302,532	53,133	21,199	716	0	0	181,444	256,492	46,040
Ashtabula County	0	0	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0	0	0
Carroll County	0	0	0	0	0	0	0	0	(2,250,087)	(2,250,087)	2,250,087
Clark County	0	0	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0
Defiance County	3,501,359	14,052	3,515,411	484,156	1,498,103	68,866	339,959	0	611,644	3,002,728	512,683
Delaware County	0	0	0	0	0	0	0	0	0	0	0
Erie County	5,610,170	118,912	5,729,082	696,967	1,838,713	330,941	466,595	0	1,025,607	4,358,823	1,370,259
Fairfield County	0	0	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0	0	0
Hancock County	4,509,707	402,272	4,911,979	1,293,880	1,745,792	452,148	396,646	0	365,299	4,253,765	658,214
Henry County	251,401	0	251,401	140,774	160,611	433	51,635	0	49,631	403,084	(151,683)
Hocking County	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0
Huron County	2,272,218	47,242	2,319,460	402,652	1,505,631	19	127,744	0	0	2,036,046	283,414
Jefferson County	0	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	0	0	0	0	0	0
Lake County	6,696,034	12,773	6,708,807	445,582	4,072,448	72,521	776,713	0	121,049	5,488,313	1,220,494
Licking County	0	0	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	22,059,803	871,789	22,931,592	4,919,406	3,992,376	691,189	2,700,080	11,251,279	0	23,554,330	(622,738)

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill

As of December 31, 2014

All Counties Reporting Under GAAP

County	Operating Revenues			Operating Expenses							Operating Income Loss
	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Purchased Services	Materials And Supplies	Depreciation	Claims	Other Operating Expenses	* Total Operating Expenses *	
Morrow County	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0	0
Preble County	3,208,974	164,370	3,373,344	402,984	0	458,643	139,819	0	1,795,987	2,797,433	575,911
Richland County	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	573,417	3,069	576,486	377,359	124,978	57,563	71,579	0	0	631,479	(54,993)
Warren County	0	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0
Wood County	1,966,639	33,413	2,000,052	497,738	658,260	326,134	454,481	0	1,561,762	3,498,375	(1,498,323)

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

County	Non Operating Revenues (Expenses)					Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Transfers In
	Interest And Fiscal Charges	Loss On Sale Of Capital Assets	Expenses Interest	Other Non Operating Revenues	* Total Non Operating Revenues Expenses *			
Allen County	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	46,040	0	0
Ashtabula County	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0
Carroll County	0	0	0	563,688	563,688	2,813,775	0	163,588
Clark County	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0
Defiance County	0	0	41,079	0	41,079	553,762	9,905	0
Delaware County	0	0	0	0	0	0	0	0
Erie County	(585,760)	0	0	0	(585,760)	784,499	0	0
Fairfield County	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0
Hancock County	(147,427)	(36,256)	40,247	0	(143,436)	514,778	0	0
Henry County	0	0	1,732	0	1,732	(149,951)	0	0
Hocking County	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0
Huron County	(14,679)	0	0	0	(14,679)	268,735	0	0
Jefferson County	0	0	0	0	0	0	0	0
Knox County	0	0	0	7,694	7,694	7,694	0	93,763
Lake County	0	0	0	34,735	34,735	1,255,229	0	0
Licking County	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0
Montgomery County	(110,473)	0	(23,559)	75,760	(58,272)	(681,010)	0	398,148

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

County	Non Operating Revenues (Expenses)					Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Transfers In
	Interest And Fiscal Charges	Loss On Sale Of Capital Assets	Expenses Interest	Other Non Operating Revenues	* Total Non Operating Revenues Expenses *			
Morrow County	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0
Preble County	(59,354)	0	148	14,310	(44,896)	531,015	0	0
Richland County	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0
Van Wert County	(896)	0	0	0	(896)	(55,889)	0	0
Warren County	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0
Wood County	(47,759)	(12,824)	0	0	(60,583)	(1,558,906)	42,765	151,038

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

County	Net Position		
	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Allen County	0	0	0
Ashland County	46,040	(1,089,179)	(1,043,139)
Ashtabula County	0	0	0
Athens County	0	62	62
Auglaize County	0	0	0
Belmont County	0	0	0
Butler County	0	0	0
Carroll County	2,977,363	(4,576,427)	(1,599,064)
Clark County	0	0	0
Clermont County	0	0	0
Clinton County	0	0	0
Columbiana County	0	0	0
Coshocton County	0	0	0
Crawford County	0	0	0
Cuyahoga County	0	0	0
Defiance County	563,667	19,751,233	20,314,900
Delaware County	0	0	0
Erie County	784,499	(8,638,303)	(7,853,804)
Fairfield County	0	0	0
Franklin County	0	0	0
Fulton County	0	0	0
Gallia County	0	0	0
Geauga County	0	0	0
Greene County	0	0	0
Hamilton County	0	0	0
Hancock County	514,778	9,429,919	9,944,697
Henry County	(149,951)	(496,611)	(646,562)
Hocking County	0	0	0
Holmes County	0	0	0
Huron County	268,735	(1,337,222)	(1,068,487)
Jefferson County	0	0	0
Knox County	101,457	(693,289)	(591,832)
Lake County	1,255,229	4,944,515	6,199,744
Licking County	0	0	0
Logan County	0	0	0
Lorain County	0	0	0
Lucas County	0	0	0
Mahoning County	0	0	0
Marion County	0	0	0
Medina County	0	0	0
Miami County	0	0	0
Monroe County	0	0	0
Montgomery County	(282,862)	91,138,112	90,855,250

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2014
All Counties Reporting Under GAAP

County	Net Position		
	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Morrow County	0	0	0
Muskingum County	0	0	0
Noble County	0	0	0
Pickaway County	0	0	0
Pike County	0	0	0
Portage County	0	0	0
Preble County	531,015	(1,015,482)	(484,467)
Richland County	0	0	0
Ross County	0	0	0
Sandusky County	0	0	0
Scioto County	0	0	0
Seneca County	0	0	0
Shelby County	0	0	0
Stark County	0	0	0
Summit County	0	0	0
Trumbull County	0	0	0
Tuscarawas County	0	0	0
Union County	0	0	0
Van Wert County	(55,889)	777,820	721,931
Warren County	0	0	0
Washington County	0	0	0
Wayne County	0	0	0
Wood County	(1,365,103)	(4,049,157)	(5,414,260)

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2014
All Counties Reporting Under GAAP

Governmental							
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Allen County	6,549,000	2,793,186	887,257	6,278,303	17,646	0	0
Ashland County	1,260,000	0	0	94,434	0	0	0
Ashtabula County	18,107,198	0	0	106,750	125,335	0	68,810
Athens County	358,007	0	616,000	156,310	799,668	0	2,165,616
Auglaize County	125,000	0	968,629	217,630	0	0	0
Belmont County	5,451,940	0	0	0	2,819,991	0	0
Butler County	52,160,000	7,574,670	14,826,000	1,701,478	30,911	0	4,800,029
Carroll County	362,800	0	0	68,176	337,192	0	0
Clark County	10,660,000	0	2,145,000	0	0	0	0
Clermont County	640,000	8,111,000	0	908,726	0	0	0
Clinton County	4,260,000	9,851	0	38,758	78,477	0	0
Columbiana County	21,773,000	0	1,063,743	454,323	34,597	0	0
Coshocton County	2,570,000	0	507,600	485,016	1,031,200	0	0
Crawford County	10,591,556	280,978	0	0	0	0	0
Cuyahoga County	282,490,306	0	0	4,859,876	425,742,974	576,029,491	256,864,058
Defiance County	3,285,000	670,000	25,967	696,759	17,285	0	0
Delaware County	26,026,811	4,317,110	0	0	0	0	0
Erie County	12,498,306	177,560	0	0	24,915	0	0
Fairfield County	13,480,000	940,000	0	0	779,768	0	0
Franklin County	290,158,000	23,980,000	14,009,000	4,188,000	23,409,000	0	0
Fulton County	315,000	125,000	90,415	735,688	2,141	0	0
Gallia County	2,667,636	0	0	170,035	184,458	0	0
Geauga County	325,000	683,074	0	0	37,645	0	3,017,308
Greene County	25,573,427	0	133,000	0	0	0	0
Hamilton County	54,477,908	4,304,220	0	1,613,092	0	0	0
Hancock County	8,095,000	1,379,999	0	1,137,480	0	0	0
Henry County	16,000	59,343	0	23,676	0	0	0
Hocking County	0	0	1,049,539	0	99,353	0	11,300
Holmes County	4,350,000	0	0	0	84,247	0	0
Huron County	6,553,000	0	0	0	0	0	0
Jefferson County	18,882,222	0	1,089,189	1,192,131	118,804	0	0
Knox County	6,280,000	0	0	959,649	164,919	0	0
Lake County	12,405,000	9,181,828	0	0	312,461	0	722,911
Licking County	11,747,671	282,327	4,175,000	0	0	0	0
Logan County	7,100,000	0	0	0	0	0	0
Lorain County	17,620,000	2,305,000	2,215,000	861,214	0	0	0
Lucas County	77,035,000	11,479,700	20,577,000	604,520	113,529	668,400	3,515,000
Mahoning County	45,340,818	0	142,480	377,890	175,830	0	0
Marion County	11,223,733	0	0	0	0	0	95,879
Medina County	4,484,918	485,000	0	107,486	0	0	0
Miami County	11,533,100	0	0	0	0	0	0
Monroe County	369,302	0	0	0	70,207	0	0
Montgomery County	24,837,686	656,000	914,520	0	346,911	0	0

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2014
All Counties Reporting Under GAAP

Governmental							
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Morrow County	6,570,000	0	0	176,000	152,775	0	31,875
Muskingum County	8,290,627	409,828	0	338,939	350,234	0	0
Noble County	1,800,000	0	0	0	53,913	0	0
Pickaway County	2,599,016	57,000	1,198,281	0	75,581	0	0
Pike County	1,602,299	0	388,350	2,680,987	125,266	2,632,800	0
Portage County	24,995,918	472,866	0	273,627	0	0	0
Preble County	390,056	0	0	0	0	0	0
Richland County	27,735,049	1,095,000	195,000	1,073,596	1,659,017	0	0
Ross County	3,960,000	0	0	0	168,386	4,025,000	0
Sandusky County	4,305,000	22,363	0	113,698	245,881	0	0
Scioto County	7,940,000	0	87,000	216,650	1,066,294	0	0
Seneca County	2,650,000	0	0	45,172	7,049	0	0
Shelby County	58,547	0	0	0	37,453	0	0
Stark County	0	3,728,519	0	0	0	0	4,118,247
Summit County	64,827,754	0	0	0	0	0	0
Trumbull County	14,658,000	493,816	2,300,000	1,407,431	639,941	2,375,000	0
Tuscarawas County	1,166,445	0	659,000	0	1,740	0	0
Union County	4,300,000	0	0	0	0	1,575,000	0
Van Wert County	3,828,536	0	2,768,386	526,184	41,328	0	0
Warren County	11,056,090	8,405,097	2,800,000	2,731,024	0	2,155,000	0
Washington County	3,352,170	0	0	148,320	481,959	0	0
Wayne County	6,024,100	0	0	146,797	0	0	0
Wood County	5,596,170	2,000	0	259,823	0	0	0

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2014
All Counties Reporting Under GAAP

Proprietary							
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Allen County	0	0	0	16,571,247	302,503	2,210,395	1,905,356
Ashland County	0	0	0	0	0	0	0
Ashtabula County	0	0	0	13,480,282	0	9,983,000	0
Athens County	604,700	0	0	433,837	0	533,800	0
Auglaize County	0	0	0	0	0	0	0
Belmont County	11,665,396	0	4,644,000	1,102,495	0	0	0
Butler County	7,257,110	0	0	29,783,130	5,935	43,061,020	23,705,000
Carroll County	0	0	0	0	0	2,785,500	0
Clark County	2,080,500	0	1,740,000	6,905,673	0	0	0
Clermont County	0	0	21,052,003	8,692,250	0	30,850,000	0
Clinton County	0	0	0	0	0	0	0
Columbiana County	0	0	16,700	1,864,209	0	6,389,653	0
Coshocton County	0	0	0	0	0	0	0
Crawford County	342,174	0	0	29,748	0	0	0
Cuyahoga County	0	0	0	12,217,645	0	210,000	0
Defiance County	0	0	0	0	0	1,976,000	0
Delaware County	0	0	0	0	0	35,789,218	0
Erie County	19,519,068	619,925	0	53,552,666	146,042	0	0
Fairfield County	8,700,000	0	0	40,648	23,468	0	2,995,000
Franklin County	8,862,000	0	0	11,438,000	0	0	0
Fulton County	0	242,905	0	2,162,225	0	0	0
Gallia County	0	0	0	1,970,433	0	3,463,100	0
Geauga County	0	0	0	11,009,566	0	4,104,301	172,466
Greene County	78,280,000	2,085,700	1,148,000	0	0	26,935,000	0
Hamilton County	25,875,169	0	0	13,310,000	12,135,000	1,368,690,393	0
Hancock County	4,665,000	0	0	288,801	0	0	0
Henry County	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	420,100	0
Holmes County	2,185,000	0	1,562,000	3,902,397	213,770	0	0
Huron County	300,000	0	0	0	0	0	0
Jefferson County	3,965,920	0	0	9,095,140	0	5,884,000	0
Knox County	0	0	0	1,745,310	0	0	6,140,000
Lake County	2,708,172	0	0	25,255,212	0	0	487,841
Licking County	0	0	0	9,697,789	0	0	0
Logan County	26,687,500	0	0	415,764	0	0	0
Lorain County	6,765,000	0	2,400,000	907,600	0	0	0
Lucas County	0	0	505,000	18,837,013	592,003	0	0
Mahoning County	1,237,428	38,322	0	6,562,695	0	20,877,393	0
Marion County	1,540,000	0	0	0	0	0	108,137
Medina County	0	0	0	69,954,297	0	0	0
Miami County	6,551,899	0	0	6,682,768	0	0	0
Monroe County	1,777,242	0	0	0	0	0	0
Montgomery County	14,117,314	0	42,274,741	0	0	3,455,000	0

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2014
All Counties Reporting Under GAAP

Proprietary							
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Morrow County	0	0	0	0	90,753	1,731,107	0
Muskingum County	15,124,183	0	0	13,654,230	0	0	0
Noble County	0	0	0	809,217	0	0	0
Pickaway County	0	0	71,179	3,241,457	0	0	0
Pike County	0	0	0	194,482	0	0	0
Portage County	0	0	0	10,401,456	0	10,489,943	0
Preble County	746,265	0	0	2,242,384	0	0	0
Richland County	2,810,694	0	3,432,000	503,418	0	0	0
Ross County	0	0	0	0	0	0	0
Sandusky County	0	0	0	2,899,801	0	0	0
Scioto County	2,614,034	0	0	9,189,131	0	0	2,627,538
Seneca County	0	0	0	7,188	0	3,081,652	0
Shelby County	0	0	0	2,582,088	0	0	0
Stark County	9,269,130	0	0	13,893,672	0	0	6,943,048
Summit County	31,447,247	0	0	15,675,707	0	0	0
Trumbull County	538,184	0	0	15,925,430	19,359	3,047,700	0
Tuscarawas County	1,603,500	0	0	9,803,084	236,000	0	0
Union County	14,800,000	0	477,264	0	720,847	12,759,194	0
Van Wert County	0	0	45,000	0	0	0	0
Warren County	0	0	0	14,557,956	0	0	0
Washington County	0	0	0	3,624,848	0	0	0
Wayne County	0	0	0	1,621,501	0	789,000	1,818,700
Wood County	0	0	0	0	1,365,667	0	0

Summary of Unaudited Data from the Other Information - Demographics
As of December 31, 2014
All Counties Reporting Under GAAP

County	Population	Total Annual Final Appropriations For All Funds For The Reporting Year	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Cash Balance At Year End
Allen County	105,040	178,497,349	8,932	10	1,849,799,670	6,600,075
Ashland County	53,139	105,669,343	0	9	1,020,799,360	165,905
Ashtabula County	99,175	113,170,285	5,400	11	1,814,290,450	4,509,942
Athens County	64,713	78,879,882	1,471	20	950,424,090	1,194,508
Auglaize County	47,242	56,339,168	456	9	1,060,690,360	5,000,697
Belmont County	69,461	109,407,400	13,668	16	1,221,069,780	2,127,347
Butler County	374,158	382,009,488	82,501	10	7,437,121,140	106,231,282
Carroll County	28,187	31,813,091	13,698	12	617,238,300	3,116,196
Clark County	136,554	162,321,312	15,060	14	2,269,088,850	8,269,933
Clermont County	201,560	243,913,927	79,775	5	4,127,883,560	13,124,901
Clinton County	41,835	55,717,723	0	9	964,047,780	9,689,192
Columbiana County	105,686	94,345,492	2,100	9	1,719,035,560	2,694,519
Coshocton County	36,760	51,745,903	0	13	741,667,640	2,754,522
Crawford County	42,480	40,555,543	120	12	632,141,110	4,967,204
Cuyahoga County	1,280,122	1,889,499,639	160,000	14	27,694,841,450	205,055,812
Defiance County	39,037	73,777,361	891	9	764,593,930	5,648,747
Delaware County	189,113	204,697,558	31,551	5	160,427,420	32,173,709
Erie County	75,828	135,669,487	20,712	9	1,967,225,570	13,110,372
Fairfield County	150,381	136,905,831	11,474	9	3,352,998,970	13,988,461
Franklin County	1,192,653	1,503,861,765	5,902	101	26,358,683	154,781,000
Fulton County	42,698	57,497,649	485	10	1,005,635,440	4,947,009
Gallia County	30,397	38,703,562	864	8	730,282,670	1,292,042
Geauga County	94,295	137,712,075	8,549	11	3,003,612,910	7,925,771
Greene County	163,204	203,612,459	23,222	12	3,833,550,750	22,768,440
Hamilton County	806,631	1,117,501,648	211,631	19	18,267,540,070	41,357,579
Hancock County	75,337	93,030,090	0	8	1,721,733,480	3,180,580
Henry County	27,937	112,872,418	0	13	753,628,690	5,256,601
Hocking County	28,725	23,495,048	875	11	575,155,720	2,879,528
Holmes County	42,366	52,574,172	869	13	851,218,130	4,786,381
Huron County	58,714	60,564,732	18	8	1,031,114,670	2,518,028
Jefferson County	67,694	224,045,933	7,721	12	1,208,661,710	2,473,087
Knox County	60,921	77,402,367	3,000	13	1,188,298,990	3,169,055
Lake County	229,857	299,213,918	41,333	15	5,674,239,290	4,944,408
Licking County	167,537	171,099,172	3,827	8	3,902,859,190	11,969,645
Logan County	45,481	73,606,650	0	3	1,143,648,230	2,174,988
Lorain County	303,285	284,815,241	0	14	6,196,990,410	6,216,723
Lucas County	435,286	591,756,929	0	17	7,009,816,370	25,327,533
Mahoning County	233,823	271,159,711	41,950	14	3,961,069,810	5,804,491
Marion County	65,720	65,795,127	0	11	1,120,237,120	3,444,226
Medina County	176,029	215,513,410	36,813	7	4,427,239,670	4,830,166
Miami County	102,506	104,474,868	4,525	9	2,113,675,850	13,957,510
Monroe County	14,642	28,284,946	0	8	323,021,150	2,945,673
Montgomery County	533,116	922,123,030	81,754	0	9,382,934,040	34,880,735
Morrow County	34,938	23,560,513	103	12	772,717,070	1,448,999

Summary of Unaudited Data from the Other Information - Demographics
As of December 31, 2014
All Counties Reporting Under GAAP

County	Population	Total Annual Final Appropriations For All Funds For The Reporting Year	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Cash Balance At Year End
Muskingum County	86,704	131,111,888	12,902	12	1,622,560,680	7,519,137
Noble County	14,645	22,742,683	350	10	276,740,430	4,138,231
Pickaway County	56,304	45,202,766	701	3	1,366,881,990	3,351,131
Pike County	28,256	50,244,462	736	13	418,131,890	6,906,756
Portage County	161,419	200,967,073	5,087	14	3,275,861,150	6,861,266
Preble County	42,050	38,337,685	127	9	795,479,000	3,257,290
Richland County	121,942	121,642,711	4,667	13	1,938,659,320	1,108,562
Ross County	77,910	75,146,546	146	13	1,214,861,680	2,603,177
Sandusky County	60,098	84,276,064	770	10	1,153,780,980	2,080,729
Scioto County	79,499	97,593,686	6,105	9	1,002,080,780	5,162,449
Seneca County	55,914	65,686,061	427	8	976,848,330	2,723,293
Shelby County	49,423	70,846,810	0	9	1,001,844,370	1,134,133
Stark County	375,736	859,450,228	0	12	6,484,131,070	7,659,944
Summit County	541,824	669,761,104	44,938	13	11,430,580,490	12,558,998
Trumbull County	210,312	671,107,999	11,634	12	3,238,399,640	3,841,521
Tuscarawas County	92,672	130,590,033	4,482	8	1,708,602,270	8,197,800
Union County	53,776	93,280,784	470	11	1,446,664,780	3,149,971
Van Wert County	28,744	39,905,394	0	4	733,661,920	115,178,566
Warren County	221,659	220,162,464	30,372	3	285,162,200	21,127,570
Washington County	61,213	68,057,156	1,015	10	1,230,421,030	9,393,540
Wayne County	115,071	103,231,283	930	9	2,356,632,130	5,056,167
Wood County	129,590	176,879,015	0	18	102,360,700	641,353

ALL COUNTIES REPORTING UNDER
CASH

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Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under Cash

Assets					Net Position		
County	Cash And Cash		Restricted		Net Position	Net Position	
	Equivalents	Investments	Assets	Total Assets		Unrestricted	Total Net
					Restricted	Deficit	Position
Adams County	12,679,250	0	0	12,679,250	11,209,797	1,469,453	12,679,250
Brown County	17,502,459	0	0	17,502,459	14,343,954	3,158,505	17,502,459
Champaign County	14,127,544	0	0	14,127,544	10,325,875	3,801,669	14,127,544
Fayette County	17,360,332	0	110,846	17,471,178	10,972,558	6,498,620	17,471,178
Guernsey County	31,698,302	0	0	31,698,302	22,571,818	9,126,484	31,698,302
Hardin County	15,546,819	0	0	15,546,819	11,771,810	3,775,009	15,546,819
Harrison County	15,233,406	1,813,261	0	17,046,667	13,037,488	4,009,179	17,046,667
Highland County	16,889,725	0	249,720	17,139,445	12,545,317	4,594,128	17,139,445
Lawrence County	16,733,207	0	0	16,733,207	13,335,304	3,397,903	16,733,207
Madison County	16,145,474	0	0	16,145,474	12,622,824	3,522,650	16,145,474
Meigs County	6,129,712	0	0	6,129,712	5,679,327	450,385	6,129,712
Mercer County	12,409,872	0	0	12,409,872	10,259,091	2,150,781	12,409,872
Morgan County	4,723,877	0	0	4,723,877	3,795,681	928,196	4,723,877
Paulding County	9,981,988	0	0	9,981,988	7,602,111	2,379,877	9,981,988
Putnam County	14,379,874	0	0	14,379,874	11,562,536	2,817,338	14,379,874
Vinton County	3,991,133	0	0	3,991,133	3,172,072	819,061	3,991,133
Williams County	14,733,984	0	0	14,733,984	9,871,622	4,862,362	14,733,984

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Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under Cash

County	Program Revenues				General Revenues						
	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Sales Taxes	Other Taxes	Grants And Entitlements Not Restricted To Specific Programs	Proceeds From Sale Of Capital Asset	Payment In Lieu Of Taxes	Unrestricted Contributions
Adams County	3,636,015	12,407,937	1,502,946	17,546,898	5,542,625	2,568,493	0	1,172,454	0	0	0
Brown County	4,519,295	11,524,448	420,844	16,464,587	3,573,795	4,809,030	0	1,724,975	4,273	0	0
Champaign County	3,158,451	10,241,549	131,433	13,531,433	4,839,746	5,315,220	0	1,273,247	0	0	0
Fayette County	4,067,510	6,392,782	834,911	11,295,203	4,137,010	8,434,915	3,446,461	654,312	0	0	277,800
Guernsey County	5,634,120	16,189,598	576,927	22,400,645	7,083,087	9,986,883	0	1,259,683	0	0	0
Hardin County	4,501,419	10,347,116	1,730,813	16,579,348	4,000,237	4,049,044	0	1,137,244	264,583	0	0
Harrison County	5,806,979	0	186,264	5,993,243	3,704,937	4,668,492	0	0	0	0	0
Highland County	4,457,275	13,380,170	686,844	18,524,289	4,591,555	6,208,239	0	754,354	0	18,384	0
Lawrence County	7,192,936	19,234,480	4,145,091	30,572,507	4,311,459	8,724,967	0	2,103,872	0	164,101	0
Madison County	6,404,300	11,633,726	394,900	18,432,926	5,906,662	5,921,134	0	1,721,613	0	0	0
Meigs County	3,442,510	9,866,335	784,589	14,093,434	3,070,020	2,447,789	0	1,135,740	0	0	0
Mercer County	4,834,996	17,606,185	0	22,441,181	5,874,263	7,025,068	0	1,234,804	0	0	0
Morgan County	1,411,640	10,250,271	1,088,087	12,749,998	2,148,085	1,615,504	0	515,010	0	9,076	0
Paulding County	3,363,358	4,957,282	307,459	8,628,099	2,999,497	1,802,025	0	793,885	0	1,564,425	0
Putnam County	3,648,858	9,143,631	317,434	13,109,923	4,009,561	4,408,248	0	818,106	0	24,236	0
Vinton County	2,145,013	5,474,970	72,312	7,692,295	1,678,113	1,256,789	0	663,012	0	224,591	0
Williams County	6,293,751	10,429,541	264,938	16,988,230	4,532,043	5,718,311	0	1,080,768	221,619	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under Cash

General Revenues (Continued)							Governmental Activities Disbursements				
County	Investment Earnings	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Other Revenues	Total General Revenues	Special Item	Extraordinary Item	Advances	Transfers	Total Revenues And Other Items
Adams County	60,127	812,669	0	0	433,561	10,589,929	0	0	0	0	28,136,827
Brown County	116,021	0	0	750,000	208,421	11,186,515	0	0	0	(10,000)	27,641,102
Champaign County	387,244	0	0	0	2,591,664	14,407,121	0	0	0	0	27,938,554
Fayette County	61,984	0	0	96,000	1,480,770	18,589,252	0	0	0	0	29,884,455
Guernsey County	255,527	185,000	0	0	1,215,578	19,985,758	0	0	206,870	90,362	42,683,635
Hardin County	115,986	0	0	0	652,638	10,219,732	0	0	0	0	26,799,080
Harrison County	37,847	0	0	0	41,580,028	49,991,304	15,237	0	0	0	55,999,784
Highland County	527,444	0	0	2,979,305	1,304,863	16,384,144	0	0	0	(50,000)	34,858,433
Lawrence County	186,648	2,381,500	0	16,074	682,620	18,571,241	0	0	0	9,997	49,153,745
Madison County	53,312	0	0	0	406,627	14,009,348	0	0	(107,910)	(55,000)	32,279,364
Meigs County	32,152	0	0	0	464,331	7,150,032	0	0	0	0	21,243,466
Mercer County	199,846	0	0	90,704	3,907,793	18,332,478	0	0	0	0	40,773,659
Morgan County	39,464	0	0	125,000	577,078	5,029,217	0	0	0	0	17,779,215
Paulding County	60,371	0	68,126	645,178	577,227	8,510,734	0	0	0	0	17,138,833
Putnam County	123,365	0	0	0	1,984,394	11,367,910	0	0	0	(19,477)	24,458,356
Vinton County	31,194	0	0	213,685	574,105	4,641,489	0	0	0	0	12,333,784
Williams County	96,515	0	0	3,000,000	895,465	15,544,721	0	0	(40,000)	0	32,492,951

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under Cash

Governmental Activities Disbursements (Continued)												
General Government										Debt Service		
County	Legislative And		Public Safety	Public Works	Health	Human Services	Conservation And		Intergovernmental	Principal Retirement	Bond Issuance	
	Executive	Judicial					Recreation				Costs	Other
Adams County	3,225,608	1,707,339	3,482,691	4,933,418	4,056,473	7,349,044		0	0	275,542	0	0
Brown County	4,653,142	2,692,412	3,813,547	5,908,730	3,308,588	4,530,773		0	0	1,152,221	142,540	0
Champaign County	4,130,253	2,317,363	4,079,562	5,689,142	4,598,057	4,505,577	265,839		0	328,119	0	0
Fayette County	3,946,134	2,209,028	3,166,118	5,432,604	4,356,453	5,876,666	868,168		0	585,086	0	0
Guernsey County	6,219,736	3,440,603	3,832,666	4,496,723	7,595,331	9,982,155		0	0	771,534	168,440	0
Hardin County	3,514,560	2,195,980	3,536,408	7,986,893	339,161	8,201,752	88,808	844,089		145,448	0	0
Harrison County	3,352,730	1,493,683	1,450,222	5,922,749	1,478,866	5,840,886		0	0	349,298	0	0
Highland County	3,158,845	1,237,984	4,884,941	5,661,371	4,656,086	8,760,619		0	0	3,967,971	0	467,244
Lawrence County	4,344,471	3,757,714	6,140,591	4,595,865	10,696,281	8,187,861	219,179		0	3,736,050	0	0
Madison County	6,232,078	3,120,756	3,619,861	5,264,152	5,305,846	5,307,334	662,104		0	324,715	0	0
Meigs County	2,367,845	1,181,899	2,112,534	4,429,314	1,853,220	6,912,034		0	0	405,532	0	0
Mercer County	5,344,889	2,197,199	4,975,243	10,618,746	313,363	12,078,585	931,995		0	1,199,574	0	0
Morgan County	1,356,419	559,940	2,916,000	4,314,684	2,112,702	3,885,453	1,737,169		0	296,677	0	0
Paulding County	2,632,010	983,230	2,247,655	4,058,730	114,302	2,501,683	75,000		0	911,548	0	0
Putnam County	3,772,195	1,415,599	4,313,380	4,790,040	4,591,829	2,684,027		0	0	250,000	0	0
Vinton County	2,188,606	720,369	1,593,584	3,136,685	2,341,613	225,379		0	0	547,526	0	0
Williams County	2,613,639	1,957,591	3,571,801	4,901,409	1,560,385	10,630,084	6,000		0	3,886,308	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under Cash

Governmental Activities Disbursements (Continued)					Net Position		
County	Interest And Fiscal Charges	Capital Outlay	Other Disbursements	Total Governmental Activities Disbursements	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Adams County	56,647	1,408,028	591,607	27,086,397	1,050,430	11,628,820	12,679,250
Brown County	0	683,739	444,517	27,330,209	310,893	17,191,566	17,502,459
Champaign County	45,600	1,508,432	458,481	27,926,425	12,129	14,115,415	14,127,544
Fayette County	104,833	1,217,819	892,193	28,655,102	1,229,353	16,241,825	17,471,178
Guernsey County	0	771,745	555,413	37,834,346	4,849,289	26,849,013	31,698,302
Hardin County	21,178	0	0	26,874,277	(75,197)	15,622,016	15,546,819
Harrison County	57,749	913,982	30,883,659	51,743,824	4,255,960	12,790,707	17,046,667
Highland County	0	805,051	0	33,600,112	1,258,321	15,881,124	17,139,445
Lawrence County	141,760	6,012,799	282,607	48,115,178	1,038,567	15,694,640	16,733,207
Madison County	131,149	4,048,021	138,124	34,154,140	(1,874,776)	18,020,250	16,145,474
Meigs County	5,111	971,802	1,064,161	21,303,452	(59,986)	6,189,698	6,129,712
Mercer County	501,686	1,119,118	1,592,022	40,872,420	(98,761)	12,508,633	12,409,872
Morgan County	85,545	0	635,125	17,899,714	(120,499)	4,844,376	4,723,877
Paulding County	63,465	513,575	2,037,990	16,139,188	999,645	8,982,343	9,981,988
Putnam County	13,125	1,132,563	1,090,646	24,053,404	404,952	13,974,922	14,379,874
Vinton County	78,772	1,255,386	829,064	12,916,984	(583,200)	4,574,333	3,991,133
Williams County	191,066	1,658,274	1,473,911	32,450,468	42,483	14,691,501	14,733,984

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Cash

Assets					Fund Balances					
County	Cash And Equivalents	Investments	Restricted Assets	Total Assets	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances
Adams County	1,469,453	0	0	1,469,453	38,486	0	0	844,316	586,651	1,469,453
Brown County	3,158,505	0	0	3,158,505	115,890	0	0	1,493,648	1,548,967	3,158,505
Champaign County	3,956,627	0	57,288	4,013,915	57,288	154,958	342,595	2,205,984	1,253,090	4,013,915
Fayette County	6,488,150	0	10,470	6,498,620	10,470	0	0	0	6,488,150	6,498,620
Guernsey County	7,333,753	0	0	7,333,753	77,462	0	35,000	4,178,913	3,042,378	7,333,753
Hardin County	3,845,863	0	0	3,845,863	59,854	11,000	0	97,724	3,677,285	3,845,863
Harrison County	4,209,111	0	0	4,209,111	0	0	0	0	4,209,111	4,209,111
Highland County	1,324,551	0	0	1,324,551	249,720	346,792	0	0	728,039	1,324,551
Lawrence County	3,397,903	0	0	3,397,903	165,557	0	0	937,947	2,294,399	3,397,903
Madison County	3,395,076	0	0	3,395,076	154,810	0	0	20,100	3,220,166	3,395,076
Meigs County	464,703	0	0	464,703	17,141	0	0	364,099	83,463	464,703
Mercer County	1,982,220	0	0	1,982,220	138,863	154	0	1,473,263	369,940	1,982,220
Morgan County	806,712	0	5,233	811,945	5,233	0	0	650,168	156,544	811,945
Paulding County	1,887,301	0	0	1,887,301	62,645	0	0	211,175	1,613,481	1,887,301
Putnam County	2,817,338	0	0	2,817,338	6,874	0	0	174,742	2,635,722	2,817,338
Vinton County	819,061	0	0	819,061	86,539	0	0	64,829	667,693	819,061
Williams County	5,489,047	0	0	5,489,047	65,858	0	0	133,385	5,289,804	5,489,047

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Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental Funds

As of December 31, 2014

All Counties Reporting Under Cash

Assets					Fund Balance					
County	Cash And Equivalents	Investments	Restricted Assets	Total Assets	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances
Adams County	12,679,250	0	0	12,679,250	38,486	11,209,797	0	844,316	586,651	12,679,250
Brown County	17,502,459	0	0	17,502,459	115,890	14,343,954	0	1,493,648	1,548,967	17,502,459
Champaign County	14,010,256	0	117,288	14,127,544	117,288	10,208,587	342,595	2,205,984	1,253,090	14,127,544
Fayette County	17,460,708	0	10,470	17,471,178	10,470	10,968,567	1,491	2,500	6,488,150	17,471,178
Guernsey County	29,830,918	0	0	29,830,918	77,462	22,494,356	37,809	4,178,913	3,042,378	29,830,918
Hardin County	15,546,819	0	0	15,546,819	59,854	11,479,284	232,672	97,724	3,677,285	15,546,819
Harrison County	11,075,152	0	0	11,075,152	0	11,253,973	24,537	0	(203,358)	11,075,152
Highland County	16,889,725	0	249,720	17,139,445	249,720	12,545,317	1,099	3,634,038	709,271	17,139,445
Lawrence County	16,733,207	0	0	16,733,207	165,557	13,335,304	0	937,947	2,294,399	16,733,207
Madison County	16,145,474	0	0	16,145,474	194,810	12,582,824	127,574	20,100	3,220,166	16,145,474
Meigs County	6,129,712	0	0	6,129,712	17,141	5,679,327	0	364,099	69,145	6,129,712
Mercer County	12,409,872	0	0	12,409,872	138,863	10,120,382	117,083	1,663,604	369,940	12,409,872
Morgan County	4,542,459	0	87,164	4,629,623	87,164	3,708,517	27,230	650,168	156,544	4,629,623
Paulding County	9,653,746	0	0	9,653,746	62,645	7,602,111	164,334	211,175	1,613,481	9,653,746
Putnam County	14,379,874	0	0	14,379,874	6,874	10,401,743	1,160,793	174,742	2,635,722	14,379,874
Vinton County	3,991,133	0	0	3,991,133	86,539	3,172,072	0	64,829	667,693	3,991,133
Williams County	14,733,984	0	0	14,733,984	65,858	8,384,654	643,088	350,580	5,289,804	14,733,984

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Cash

Receipts												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Receipts	Total Receipts
Adams County	4,972,740	0	1,172,454	45,956	1,533	152,568	0	1,401,630	0	0	348,268	8,095,149
Brown County	2,341,356	4,007,108	1,358,229	102,004	0	314,131	0	1,936,951	0	0	196,407	10,256,186
Champaign County	1,878,672	5,315,220	1,728,125	386,027	172,162	79,720	0	1,854,316	0	0	771,974	12,186,216
Fayette County	1,663,586	8,107,432	929,544	54,652	2,285	127,862	0	2,103,259	0	0	318,621	13,307,241
Guernsey County	1,597,956	8,637,883	1,259,682	255,527	11,356	81,868	163,625	2,703,483	7,200	0	1,033,451	15,752,031
Hardin County	1,297,674	4,049,044	1,137,244	113,973	1,730	20,443	0	1,208,781	0	0	91,372	7,920,261
Harrison County	786,131	4,668,493	616,429	0	995	145,860	0	673,316	0	0	42,180	6,933,404
Highland County	1,680,009	6,208,239	867,980	526,676	2,825	87,740	24,159	1,302,264	0	0	232,373	10,932,265
Lawrence County	2,518,946	8,724,967	1,855,199	136,984	3,479	376,321	0	1,878,066	0	0	201,419	15,695,381
Madison County	2,860,877	5,921,134	1,721,613	53,098	1,654	483,447	350,530	1,354,086	0	0	329,696	13,076,135
Meigs County	3,800,981	0	937,260	26,338	1,098	144,445	0	727,621	0	0	236,220	5,873,963
Mercer County	1,969,535	4,684,268	1,399,003	199,519	2,983	32,307	0	1,841,927	0	0	793,679	10,923,221
Morgan County	796,555	1,615,504	608,003	39,464	575	73,911	22,885	660,645	0	0	28,701	3,846,243
Paulding County	1,246,125	1,802,025	793,885	58,033	970	56,583	0	955,855	0	0	377,625	5,291,101
Putnam County	1,697,812	4,240,338	865,434	123,365	915	23,113	165,381	1,713,266	0	0	534,185	9,363,809
Vinton County	2,057,920	0	698,439	29,779	1,818	95,569	0	546,576	0	0	438,148	3,868,249
Williams County	1,685,141	5,718,311	1,209,364	84,927	4,545	109,815	26,911	1,571,797	0	57,913	110,352	10,579,076

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Cash

Disbursements											
General Government									Debt Service		
County	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Principal Retirement	Interest And Fiscal Charges	Other
Adams County	2,670,568	1,596,250	2,565,501	279,253	130,830	379,822	0	0	3,505	256	0
Brown County	4,084,531	1,747,993	2,801,914	65,445	96,444	375,179	0	0	40,000	45,210	0
Champaign County	3,487,165	1,992,910	3,904,211	775,416	73,204	304,738	265,839	1,027,893	0	0	0
Fayette County	3,353,097	1,757,095	2,892,743	693,758	735,428	323,930	841,019	267,974	0	0	0
Guernsey County	5,401,465	2,768,728	3,049,073	154,610	66,012	368,167	0	72,158	0	0	0
Hardin County	3,191,242	1,419,549	2,222,357	29,074	0	217,941	68,671	0	0	0	0
Harrison County	2,471,808	703,872	817,897	29,983	0	138,023	0	0	4,200	0	0
Highland County	2,036,405	1,135,043	3,721,638	602,965	82,986	752,697	0	0	0	0	0
Lawrence County	3,625,466	3,250,645	3,891,260	754,386	194,360	232,009	0	1,410	0	0	0
Madison County	5,533,016	2,621,149	1,991,236	139,834	65,354	515,848	662,104	238,476	94,050	9,871	0
Meigs County	1,952,949	782,233	1,298,520	80,141	156,309	190,150	0	0	1,950	0	0
Mercer County	4,610,873	1,716,029	2,294,376	9,050	242,897	380,429	218,581	0	0	0	0
Morgan County	1,015,030	474,608	1,117,055	0	27,684	147,581	0	0	17,924	2,117	635,125
Paulding County	2,197,403	689,968	1,628,809	20,557	36,526	201,905	75,000	86,559	0	0	0
Putnam County	3,217,170	1,136,155	3,324,200	63,855	80,381	350,270	0	0	0	0	0
Vinton County	1,838,502	420,745	1,104,505	0	75,231	199,747	0	1,910	0	0	0
Williams County	2,283,843	1,123,187	3,350,919	364,015	88,537	831,197	6,000	0	13,298	7,095	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Cash

Disbursements (Continued)				Other Financing Sources (Uses)							
County	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements	Sale Of	General	Advances Out	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses
				Capital Assets	Obligation Bonds Issued						
Adams County	572,327	8,198,312	(103,163)	0	22,669	(92,125)	15,000	(13,433)	0	0	41,783
Brown County	0	9,256,716	999,470	0	0	(1,900)	0	(717,001)	0	0	(708,874)
Champaign County	24,900	11,856,276	329,940	0	0	(93,858)	0	(620,472)	0	0	(620,472)
Fayette County	398,654	11,263,698	2,043,543	0	0	(116,582)	214,360	(1,485,040)	0	0	(1,291,262)
Guernsey County	293,494	12,173,707	3,578,324	0	0	0	3,500	(869,708)	0	0	(659,338)
Hardin County	0	7,148,834	771,427	230,164	0	(1,204,127)	0	(391,076)	0	0	(539,045)
Harrison County	0	4,165,783	2,767,621	0	0	(446,811)	0	(3,890,324)	1,847,791	(107,000)	(2,509,344)
Highland County	0	8,331,734	2,600,531	0	0	(121,348)	0	(2,332,970)	0	0	(2,422,318)
Lawrence County	132,288	12,081,824	3,613,557	2,078	0	0	26,602	(2,790,193)	0	0	(2,761,513)
Madison County	138,124	12,009,062	1,067,073	0	0	(145,000)	0	(697,538)	0	0	(669,438)
Meigs County	549,928	5,012,180	861,783	0	0	(1,105,004)	0	(84,281)	0	0	(1,090,808)
Mercer County	223,300	9,695,535	1,227,686	0	0	(4,749,125)	0	(1,227,647)	0	0	1,215,943
Morgan County	0	3,437,124	409,119	0	0	(184,586)	0	(46,799)	0	0	(179,722)
Paulding County	238,271	5,174,998	116,103	0	0	(71,702)	111,444	(103,459)	0	0	(36,955)
Putnam County	535,732	8,707,763	656,046	0	0	(552,276)	0	(420,852)	88,905	(169,431)	(482,324)
Vinton County	0	3,640,640	227,609	0	0	(1,342)	0	(297,535)	0	0	(289,827)
Williams County	1,192,670	9,260,761	1,318,315	151	0	(45,000)	99,288	(1,068,508)	0	0	(952,411)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Cash

Fund Balances			
County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Fund Balances End Of Year
Adams County	(61,380)	1,530,833	1,469,453
Brown County	290,596	2,867,909	3,158,505
Champaign County	(290,532)	4,304,447	4,013,915
Fayette County	752,281	5,746,339	6,498,620
Guernsey County	2,918,986	4,414,767	7,333,753
Hardin County	232,382	3,613,481	3,845,863
Harrison County	258,277	3,950,834	4,209,111
Highland County	178,213	1,146,338	1,324,551
Lawrence County	852,044	2,545,859	3,397,903
Madison County	397,635	2,997,441	3,395,076
Meigs County	(229,025)	693,728	464,703
Mercer County	2,443,629	(461,409)	1,982,220
Morgan County	229,397	582,548	811,945
Paulding County	79,148	1,808,153	1,887,301
Putnam County	173,722	2,643,616	2,817,338
Vinton County	(62,218)	881,279	819,061
Williams County	365,904	5,123,143	5,489,047

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2014
All Counties Reporting Under Cash

Receipts												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Receipts	Total Receipts
Adams County	8,111,118	0	15,049,574	60,127	1,533	311,738	0	3,314,587	0	17,175	458,306	27,324,158
Brown County	3,573,795	4,809,030	13,662,649	116,021	66,520	465,888	0	3,978,151	16,354	0	208,421	26,896,829
Champaign County	4,839,746	5,466,862	11,616,327	417,072	202,528	187,786	0	2,591,041	0	25,454	2,591,738	27,938,554
Fayette County	3,810,325	8,434,915	11,606,265	61,984	2,285	365,906	0	3,699,321	96,702	326,685	1,384,067	29,788,455
Guernsey County	7,083,087	9,986,883	17,950,447	257,873	142,508	383,974	224,411	4,883,227	15,307	58,108	1,215,578	42,201,403
Hardin County	4,000,237	4,049,044	13,215,173	115,986	154,357	352,947	0	3,037,149	0	956,966	652,638	26,534,497
Harrison County	2,918,807	0	8,812,754	0	0	185,201	0	3,885,494	0	15,237	590,965	16,408,458
Highland County	4,591,555	6,208,239	14,221,981	534,060	138,458	241,432	24,159	4,053,226	134,347	458,424	1,323,247	31,929,128
Lawrence County	4,311,459	8,724,967	25,483,443	186,648	4,366	396,737	0	6,791,833	0	0	846,721	46,746,174
Madison County	5,906,662	5,921,134	13,750,239	53,312	267,150	1,249,537	580,153	3,063,882	0	1,243,578	406,627	32,442,274
Meigs County	5,517,809	0	11,786,664	32,152	15,222	168,481	0	3,258,807	0	0	464,331	21,243,466
Mercer County	5,874,263	7,025,068	18,702,011	320,706	164,562	122,871	0	3,853,282	5,829	694,281	3,907,261	40,670,134
Morgan County	2,148,085	1,615,504	11,849,455	43,377	62,607	181,375	231,312	1,262,638	0	0	259,862	17,654,215
Paulding County	2,999,497	1,802,025	6,058,626	60,371	69,233	315,284	0	2,449,571	0	213,586	2,209,778	16,177,971
Putnam County	4,177,471	4,375,433	10,144,078	123,365	106,218	158,226	165,381	2,773,184	0	611,228	1,461,345	24,095,929
Vinton County	2,934,902	0	6,210,294	31,194	1,818	130,781	0	2,012,414	0	0	798,696	12,120,099
Williams County	4,532,043	5,718,311	11,721,665	96,515	116,055	297,309	106,316	5,118,624	0	655,447	923,727	29,286,012

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2014
All Counties Reporting Under Cash

Disbursements											
Current									Debt Service		
General Government											
County	Legislative And		Public	Public	Health	Human	Conservation		Capital	Interest	
	Executive	Judicial					And	Outlay		Principal	And Fiscal
			Safety	Works		Services	Recreation		Retirement	Charges	Other
Adams County	3,225,608	1,707,339	3,482,691	4,933,418	4,056,473	7,349,044	0	1,408,028	275,542	56,647	0
Brown County	4,653,142	2,692,412	3,813,547	5,908,730	3,308,588	4,530,773	0	683,739	1,152,221	142,540	0
Champaign County	4,130,253	2,317,363	4,079,562	5,689,142	4,598,057	4,505,577	265,839	1,508,432	328,119	45,600	0
Fayette County	3,946,134	2,209,028	3,166,118	5,432,604	4,356,453	5,876,666	868,168	1,178,386	585,086	104,833	39,433
Guernsey County	6,404,915	3,446,276	3,922,685	4,618,032	7,631,024	10,116,891	0	771,745	771,534	168,440	0
Hardin County	3,514,560	2,195,980	3,536,408	7,986,893	339,161	8,201,752	88,808	0	145,448	21,178	0
Harrison County	880,922	789,812	712,325	5,892,766	1,478,866	5,702,863	0	662,836	345,098	57,749	0
Highland County	3,158,845	1,237,984	4,884,941	5,661,371	4,656,086	8,760,619	0	805,051	3,967,971	467,244	0
Lawrence County	4,344,471	3,757,714	6,140,591	4,595,865	10,696,281	8,187,861	0	6,012,799	3,736,050	141,760	0
Madison County	6,232,078	3,120,756	3,619,861	5,264,152	5,305,846	5,307,334	662,104	4,048,021	324,715	131,149	0
Meigs County	2,367,845	1,181,899	2,112,534	4,429,314	1,853,220	6,912,034	0	971,802	405,532	5,111	0
Mercer County	5,344,889	2,184,910	4,975,243	10,618,746	313,363	12,078,585	931,995	1,119,118	1,199,574	501,686	0
Morgan County	1,358,269	560,739	2,916,425	4,315,194	2,112,702	3,887,150	1,782,990	0	296,677	85,545	635,125
Paulding County	2,633,564	983,230	2,247,656	4,058,731	114,302	2,501,683	75,000	513,575	911,548	63,465	0
Putnam County	3,772,192	1,415,599	4,313,380	4,790,040	4,591,829	2,684,027	0	1,132,563	250,000	13,125	0
Vinton County	2,188,606	720,369	1,593,584	3,136,685	2,341,613	225,379	0	1,255,386	547,526	78,772	0
Williams County	2,613,639	1,957,591	3,571,801	4,901,409	1,560,385	10,630,084	6,000	1,658,274	3,886,308	191,066	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2014
All Counties Reporting Under Cash

Disbursements (Continued)				Other Financing Sources (Uses)						
County	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements	Sale Of Capital Assets	General Obligation Bonds Issued	Other Debt Proceeds	Advances In	Advances Out	Transfers In	Transfers Out
Adams County	591,607	27,086,397	237,761	0	812,669	0	201,797	(201,797)	124,939	(124,939)
Brown County	444,517	27,330,209	(433,380)	4,273	0	750,000	11,927	(11,927)	1,768,045	(1,778,045)
Champaign County	458,481	27,926,425	12,129	0	0	0	187,716	(187,716)	678,591	(678,591)
Fayette County	892,193	28,655,102	1,133,353	0	0	96,000	234,582	(234,582)	1,827,978	(1,827,978)
Guernsey County	555,413	38,406,955	3,794,448	0	185,000	0	235,832	(28,962)	963,570	(873,208)
Hardin County	844,089	26,874,277	(339,780)	264,583	0	0	2,081,121	(2,081,121)	533,792	(533,792)
Harrison County	25,326	16,548,563	(140,105)	0	0	0	273,171	0	3,970,324	0
Highland County	0	33,600,112	(1,670,984)	0	0	2,979,305	229,348	(229,348)	2,743,254	(2,793,254)
Lawrence County	501,786	48,115,178	(1,369,004)	2,078	2,381,500	13,996	0	0	3,747,137	(3,737,140)
Madison County	138,124	34,154,140	(1,711,866)	0	0	0	193,490	(301,400)	721,538	(776,538)
Meigs County	1,064,161	21,303,452	(59,986)	0	0	0	1,203,481	(1,203,481)	281,845	(281,845)
Mercer County	1,558,498	40,826,607	(156,473)	0	0	90,704	11,899,422	(11,932,946)	5,369,639	(5,369,107)
Morgan County	0	17,950,816	(296,601)	0	0	125,000	236,249	(234,088)	46,799	(46,799)
Paulding County	1,752,330	15,855,084	322,887	0	0	645,178	98,464	(98,464)	358,850	(358,850)
Putnam County	907,258	23,870,013	225,916	0	0	0	903,358	(925,929)	767,883	(764,790)
Vinton County	829,064	12,916,984	(796,885)	0	0	213,685	19,443	(19,443)	467,220	(467,220)
Williams County	1,473,911	32,450,468	(3,164,456)	221,619	0	3,000,000	66,658	(106,658)	1,167,796	(1,167,796)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2014
All Counties Reporting Under Cash

<u>Other Financing Sources (Uses) (Continued)</u>				<u>Fund Balances</u>		
County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Net Change In Fund Balances	Fund Balances Beginning Of Year	Fund Balances End Of Year
Adams County	0	0	812,669	1,050,430	11,628,820	12,679,250
Brown County	0	0	744,273	310,893	17,191,566	17,502,459
Champaign County	0	0	0	12,129	14,115,415	14,127,544
Fayette County	0	0	96,000	1,229,353	16,241,825	17,471,178
Guernsey County	0	0	482,232	4,276,680	25,554,238	29,830,918
Hardin County	0	0	264,583	(75,197)	15,622,016	15,546,819
Harrison County	0	0	4,243,495	4,103,390	6,971,762	11,075,152
Highland County	0	0	2,929,305	1,258,321	15,881,124	17,139,445
Lawrence County	0	0	2,407,571	1,038,567	15,694,640	16,733,207
Madison County	0	0	(162,910)	(1,874,776)	18,020,250	16,145,474
Meigs County	0	0	0	(59,986)	6,189,698	6,129,712
Mercer County	0	0	57,712	(98,761)	12,508,633	12,409,872
Morgan County	0	0	127,161	(169,440)	4,799,063	4,629,623
Paulding County	0	0	645,178	968,065	8,685,681	9,653,746
Putnam County	381,903	(183,389)	179,036	404,952	13,974,922	14,379,874
Vinton County	0	0	213,685	(583,200)	4,574,333	3,991,133
Williams County	25,320	0	3,206,939	42,483	14,691,501	14,733,984

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2014
All Counties Reporting Under Cash

County	Assets				Net Position		
	Current						
	Cash And Equivalents	Assets Investments	Total Current Assets	Total Assets	Restricted	Unrestricted	Total Net Position
Adams County	0	0	0	0	0	0	0
Brown County	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0
Fayette County	2,957,731	0	2,957,731	2,957,731	0	2,957,731	2,957,731
Guernsey County	472,079	0	472,079	472,079	0	472,079	472,079
Hardin County	0	0	0	0	0	0	0
Harrison County	32,606	0	32,606	32,606	32,606	0	32,606
Highland County	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0
Madison County	0	0	0	0	0	0	0
Meigs County	(68,950)	0	(68,950)	(68,950)	0	(68,950)	(68,950)
Mercer County	85,263	0	85,263	85,263	0	85,263	85,263
Morgan County	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2014
All Counties Reporting Under Cash

	Assets			Net Position	
	Current				
County	Cash And Cash Equivalents	Total Current Assets	Total Assets	Unrestricted	Total Net Position
Adams County	1,144	1,144	1,144	1,144	1,144
Brown County	3,247	3,247	3,247	3,247	3,247
Champaign County	0	0	0	0	0
Fayette County	106,843	106,843	106,843	106,843	106,843
Guernsey County	806,039	806,039	806,039	806,039	806,039
Hardin County	0	0	0	0	0
Harrison County	0	0	0	0	0
Highland County	193,346	193,346	193,346	193,346	193,346
Lawrence County	2,626,890	2,626,890	2,626,890	2,626,890	2,626,890
Madison County	450,608	450,608	450,608	450,608	450,608
Meigs County	(120,072)	(120,072)	(120,072)	(120,072)	(120,072)
Mercer County	2,076,500	2,076,500	2,076,500	2,076,500	2,076,500
Morgan County	0	0	0	0	0
Paulding County	266,768	266,768	266,768	266,768	266,768
Putnam County	0	0	0	0	0
Vinton County	0	0	0	0	0
Williams County	348,986	348,986	348,986	348,986	348,986

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2014
All Counties Reporting Under Cash

	Assets			Net Position	
	Current				
County	Cash And Cash Equivalents	Total Current Assets	Total Assets	Unrestricted	Total Net Position
Adams County	0	0	0	0	0
Brown County	2,049,612	2,049,612	2,049,612	2,049,612	2,049,612
Champaign County	0	0	0	0	0
Fayette County	508,800	508,800	508,800	508,800	508,800
Guernsey County	0	0	0	0	0
Hardin County	0	0	0	0	0
Harrison County	0	0	0	0	0
Highland County	0	0	0	0	0
Lawrence County	0	0	0	0	0
Madison County	0	0	0	0	0
Meigs County	0	0	0	0	0
Mercer County	540,265	540,265	540,265	540,265	540,265
Morgan County	0	0	0	0	0
Paulding County	0	0	0	0	0
Putnam County	0	0	0	0	0
Vinton County	0	0	0	0	0
Williams County	0	0	0	0	0

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2014
All Counties Reporting Under Cash

County	Operating Receipts			Operating Disbursements						
	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements
Adams County	0	0	0	0	0	0	0	0	0	0
Brown County	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0
Fayette County	847,444	802	848,246	85,124	20,777	389,471	31,365	0	20,579	547,316
Guernsey County	2,937,687	90,092	3,027,779	637,769	0	1,493,777	196,554	72,431	16,158	2,416,689
Hardin County	0	0	0	0	0	0	0	0	0	0
Harrison County	285,664	0	285,664	0	0	235,600	0	0	0	235,600
Highland County	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0
Madison County	0	0	0	0	0	0	0	0	0	0
Meigs County	100,496	0	100,496	155,895	0	0	0	0	0	155,895
Mercer County	41,407	2,112	43,519	0	0	30,878	0	0	0	30,878
Morgan County	0	0	0	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2014
All Counties Reporting Under Cash

County	Non-Operating Receipts (Disbursements)							Income Loss Before Special And Extraordinary Items Advances And Transfers	Special and Extraordinary Items		
	Operating Income Loss	Interest And Fiscal Charges	Sale Of Bonds	Debt Service Redemption Of Principal	Operating Grants	Other Non Operating Receipts	Total Non Operating Receipts Disbursements		Advances Out	Transfers In	Transfers Out
Adams County	0	0	0	0	0	0	0	0	0	0	0
Brown County	0	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0	0
Fayette County	300,930	(146,725)	0	(435,607)	0	0	(582,332)	(281,402)	0	0	0
Guernsey County	611,090	(142,982)	45,751	(107,304)	0	16,521	(188,014)	423,076	(200,000)	10,074	(229,241)
Hardin County	0	0	0	0	0	0	0	0	0	0	0
Harrison County	50,064	0	0	0	0	0	0	50,064	0	0	0
Highland County	0	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0	0
Madison County	0	0	0	0	0	0	0	0	0	0	0
Meigs County	(55,399)	0	0	(930)	0	0	(930)	(56,329)	0	0	0
Mercer County	12,641	0	0	0	12,171	0	12,171	24,812	(20,000)	0	0
Morgan County	0	0	0	0	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2014
All Counties Reporting Under Cash

Net Position			
County	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Adams County	0	0	0
Brown County	0	0	0
Champaign County	0	0	0
Fayette County	(281,402)	3,239,133	2,957,731
Guernsey County	3,909	468,170	472,079
Hardin County	0	0	0
Harrison County	50,064	(17,458)	32,606
Highland County	0	0	0
Lawrence County	0	0	0
Madison County	0	0	0
Meigs County	(56,329)	(12,621)	(68,950)
Mercer County	4,812	80,451	85,263
Morgan County	0	0	0
Paulding County	0	0	0
Putnam County	0	0	0
Vinton County	0	0	0
Williams County	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2014
All Counties Reporting Under Cash

Operating Receipts				Operating Disbursements							Operating Income Loss
County	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	
Adams County	8,952	0	8,952	0	0	1,993	13,074	0	0	15,067	(6,115)
Brown County	52,800	0	52,800	26,255	4,577	30,098	0	0	0	60,930	(8,130)
Champaign County	0	0	0	0	0	0	0	0	0	0	0
Fayette County	445,880	890	446,770	64,170	15,462	314,867	46,429	0	26,195	467,123	(20,353)
Guernsey County	890,197	16,050	906,247	202,390	0	233,961	30,818	120,336	4,923	592,428	313,819
Hardin County	0	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0	0
Highland County	792,642	0	792,642	0	0	769,474	0	0	0	769,474	23,168
Lawrence County	3,253,539	59,191	3,312,730	1,133,437	0	617,754	81,499	45,861	19,674	1,898,225	1,414,505
Madison County	493,729	657,870	1,151,599	168,737	0	265,884	53,459	198,382	0	686,462	465,137
Meigs County	176,346	0	176,346	247,228	0	0	0	66,171	0	313,399	(137,053)
Mercer County	1,492,450	20,585	1,513,035	350,366	0	618,468	125,180	0	0	1,094,014	419,021
Morgan County	0	0	0	0	0	0	0	0	0	0	0
Paulding County	245,129	70,556	315,685	0	0	127,267	0	0	158,392	285,659	30,026
Putnam County	0	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0	0
Williams County	560,517	0	560,517	154,061	0	190,681	30,682	0	906	376,330	184,187

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2014
All Counties Reporting Under Cash

Non-Operating Receipts (Disbursements)										Income Loss Before Special And Extraordinary Items Advances And Transfers
County	Debt Service Interest And Fiscal Charges	Sale Of Bonds	Other Debt Proceeds	Debt Service Redemption Of Principal	Interest	Operating Grants	Other Non Operating Receipts	Non Operating Receipts Disbursements	* Total Non Operating Receipts Disbursements *	
Adams County	0	0	0	0	0	0	0	0	0	(6,115)
Brown County	0	0	0	0	0	0	0	0	0	(8,130)
Champaign County	0	0	0	0	0	0	0	0	0	0
Fayette County	(50,505)	0	92,264	(132,222)	0	0	0	0	(90,463)	(110,816)
Guernsey County	(149,530)	0	0	(84,787)	0	0	78,545	0	(155,772)	158,047
Hardin County	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0
Highland County	0	0	0	0	0	0	0	0	0	23,168
Lawrence County	0	331,533	1,961	(933,564)	(243,448)	0	154,837	0	(688,681)	725,824
Madison County	(278,507)	0	0	(382,573)	0	0	3,411	(22,512)	(680,181)	(215,044)
Meigs County	0	0	66,171	(49,894)	(4,749)	36,149	0	0	47,677	(89,376)
Mercer County	(53,606)	0	402,960	(433,494)	0	0	0	0	(84,140)	334,881
Morgan County	0	0	0	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0	0	0	30,026
Putnam County	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0
Williams County	(115,306)	0	0	(27,903)	0	0	548	0	(142,661)	41,526

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2014
All Counties Reporting Under Cash

Special and Extraordinary Items					Net Position		
County	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Adams County	0	0	0	0	(6,115)	7,259	1,144
Brown County	0	0	10,000	0	1,870	1,377	3,247
Champaign County	0	0	0	0	0	0	0
Fayette County	0	0	182,727	(182,727)	(110,816)	217,659	106,843
Guernsey County	0	(6,870)	128,805	0	279,982	526,057	806,039
Hardin County	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0
Highland County	0	0	0	0	23,168	170,178	193,346
Lawrence County	0	0	0	(9,997)	715,827	1,911,063	2,626,890
Madison County	105,000	0	0	0	(110,044)	560,652	450,608
Meigs County	0	0	0	0	(89,376)	(30,696)	(120,072)
Mercer County	69,089	(16,264)	0	0	387,706	1,688,794	2,076,500
Morgan County	0	0	0	0	0	0	0
Paulding County	0	0	0	0	30,026	236,742	266,768
Putnam County	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0
Williams County	0	0	0	0	41,526	307,460	348,986

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2014
All Counties Reporting Under Cash

Operating Receipts				Operating Disbursements						
County	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Other Operating Disbursements	Total Operating Disbursements	Operating Income Loss
Adams County	0	0	0	0	0	0	0	0	0	0
Brown County	907,865	544	908,409	0	0	1,399,966	0	0	1,399,966	(491,557)
Champaign County	0	0	0	0	0	0	0	0	0	0
Fayette County	942,398	0	942,398	181,217	69,074	419,994	67,201	151,414	888,900	53,498
Guernsey County	0	0	0	0	0	0	0	0	0	0
Hardin County	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0
Highland County	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0
Madison County	0	0	0	0	0	0	0	0	0	0
Meigs County	0	0	0	0	0	0	0	0	0	0
Mercer County	115,104	1,961	117,065	31,553	0	52,181	1,122	0	84,856	32,209
Morgan County	0	0	0	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2014
All Counties Reporting Under Cash

County	Income Loss Before Special And Extraordinary Items Advances And Transfers	Special and Extraordinary Items			Net Position		
		Advances In	Advances Out	Transfers In	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Adams County	0	0	0	0	0	0	0
Brown County	(491,557)	0	0	0	(491,557)	2,541,169	2,049,612
Champaign County	0	0	0	0	0	0	0
Fayette County	53,498	0	0	0	53,498	455,302	508,800
Guernsey County	0	0	0	0	0	0	0
Hardin County	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0
Highland County	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0
Madison County	0	0	0	0	0	0	0
Meigs County	0	0	0	0	0	0	0
Mercer County	32,209	3,092	(2,393)	(532)	32,376	507,889	540,265
Morgan County	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0

Long Term Obligations at Year End - Unaudited
As of December 31, 2014
All Counties Reporting Under Cash

Governmental							
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Adams County	1,045,000	0	0	3,526,925	0	0	1,050,192
Brown County	1,225,000	0	1,193,949	0	0	0	0
Champaign County	870,000	0	0	203,417	0	0	0
Fayette County	2,147,687	56,000	0	0	0	0	0
Guernsey County	5,883,640	287,596	0	35,949	0	0	0
Hardin County	0	322,600	0	129,444	0	0	0
Harrison County	402,407	0	1,082,984	0	0	0	0
Highland County	4,712,933	587,200	1,892,925	6,289,259	0	0	0
Lawrence County	2,516,506	0	522,009	14,995	866,615	0	0
Madison County	782,007	0	0	0	0	0	0
Meigs County	0	0	0	46,427	0	0	0
Mercer County	10,530,000	0	0	1,038,051	0	0	0
Morgan County	1,552,868	0	0	393,355	1,171	0	0
Paulding County	1,780,000	0	83,807	456,205	0	0	0
Putnam County	272,869	0	0	0	0	0	0
Vinton County	1,402,762	0	77,302	0	0	0	0
Williams County	0	677,646	0	3,429,370	0	872,106	0

Long Term Obligations at Year End - Unaudited
As of December 31, 2014
All Counties Reporting Under Cash

Proprietary					
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Revenue Bonds
Adams County	0	0	0	0	0
Brown County	0	0	0	0	0
Champaign County	0	0	0	0	0
Fayette County	1,320,000	189,960	0	4,985,527	0
Guernsey County	2,806,843	0	0	5,174,601	0
Hardin County	0	0	0	0	0
Harrison County	0	0	444,130	0	0
Highland County	0	0	0	0	0
Lawrence County	0	0	0	25,772,727	0
Madison County	0	0	0	5,973,294	0
Meigs County	0	0	0	495,977	0
Mercer County	0	0	0	5,976,069	0
Morgan County	0	0	0	0	0
Paulding County	919,663	0	0	0	2,480,400
Putnam County	0	0	0	0	0
Vinton County	0	0	0	0	0
Williams County	0	0	0	0	4,023,000

Other Information - Demographics - Unaudited
As of December 31, 2014
All Counties Reporting Under Cash

County	Population	Total Annual Final Appropriations For All Funds For The Reporting Year	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Cash Balance At Year End
Adams County	28,550	31,997,437	0	10	659,941,100	1,013,069
Brown County	44,723	54,009,163	0	8	715,799,880	1,549,371
Champaign County	40,097	45,098,175	0	11	824,723,300	3,730,541
Fayette County	29,730	38,769,620	0	10	680,301,560	6,488,149
Guernsey County	39,636	72,165,630	3,565	15	692,653,930	6,349,176
Hardin County	32,058	46,866,359	0	12	533,852,080	3,748,139
Harrison County	15,622	29,630,505	473	13	26,423,160	4,209,111
Highland County	43,589	38,971,800	0	10	689,467,730	754,841
Lawrence County	61,623	107,882,705	4,400	6	913,903,220	1,829,256
Madison County	43,918	99,367,540	968	11	940,855,810	2,788,701
Meigs County	23,770	34,202,692	0	88	345,595,600	83,462
Mercer County	40,814	66,018,895	3,031	12	896,592,990	1,411,931
Morgan County	14,904	17,299,675	0	13	294,552,960	931,744
Paulding County	19,295	24,185,033	0	12	449,282,750	1,613,481
Putnam County	34,499	47,037,594	0	9	742,400,480	2,344,150
Vinton County	13,435	16,672,765	0	15	267,910,870	650,274
Williams County	37,500	47,367,077	1,300	11	681,715,040	4,862,362

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ALL COUNTIES REPORTING UNDER
MODIFIED CASH

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Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2014
All Counties Reporting Under Modified Cash

Assets				Net Position		
County	Cash And Cash Equivalents	Investments	Total Assets	Restricted	Unrestricted Deficit	Total Net Position
Darke County	22,571,378	89,375	22,660,753	15,893,779	6,766,974	22,660,753
Jackson County	8,436,803	0	8,436,803	6,060,314	2,376,489	8,436,803
Ottawa County	26,877,429	0	26,877,429	17,725,484	9,151,945	26,877,429
Perry County	19,296,007	0	19,296,007	12,324,573	6,971,434	19,296,007

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Summary of Unaudited Data from the Statement of Activities - Governmental Activities

As of December 31, 2014

All Counties Reporting Under Modified Cash

Program Revenues					General Revenues							
County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Sales Taxes	Other Taxes	Grants And Entitlements Not Restricted To Specific Programs	Payment In Lieu Of Taxes	Investment Earnings	Other Revenues	Total General Revenues
Darke County	7,609,695	13,550,186	0	21,159,881	5,200,496	7,933,115	0	2,019,012	201,626	185,186	1,486,915	17,026,350
Jackson County	5,908,060	14,318,475	816,730	21,043,265	3,162,390	3,456,420	0	912,176	0	56,453	515,759	8,103,198
Ottawa County	9,915,810	11,443,030	57,875	21,416,715	7,977,477	8,011,280	517,577	1,415,931	0	370,113	4,037,976	22,330,354
Perry County	4,443,262	17,640,799	310,225	22,394,286	6,093,150	3,772,301	0	1,154,286	226,209	66,532	1,312,366	12,624,844

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under Modified Cash

			Governmental Activities Expenses							
			General Government							
County	Advances	Transfers	Total Revenues And Other Items	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation
Darke County	0	0	38,186,231	6,546,603	3,460,807	5,767,870	6,299,908	406,497	11,909,365	0
Jackson County	0	0	29,146,463	2,480,145	2,678,702	5,947,192	4,737,310	3,191,265	7,332,845	1,041,820
Ottawa County	(55,333)	(101,077)	43,590,659	5,275,803	2,997,606	7,708,475	5,727,290	220,552	15,856,415	13,205
Perry County	(82,170)	7,160	34,944,120	3,160,664	1,901,508	4,660,042	4,986,094	7,167,427	10,631,203	292,302

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2014
All Counties Reporting Under Modified Cash

Governmental Activities Expenses (Continued)							Net Position		
County	Intergovernmental	Capital Outlay	Principal Retirement	Interest And Fiscal Charges	Other Expenses	Total Governmental Activities Expenses	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Darke County	403,986	810,235	335,000	206,108	1,095,893	37,242,272	943,959	21,716,794	22,660,753
Jackson County	0	980,759	228,796	68,388	0	28,687,222	459,241	7,977,562	8,436,803
Ottawa County	0	935,872	1,621,683	483,083	1,371,161	42,211,145	1,379,514	25,497,915	26,877,429
Perry County	0	327,467	369,146	72,633	467,756	34,036,242	907,878	18,388,129	19,296,007

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Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Modified Cash

Assets					Fund Balances					Total Liabilities Deferred Inflows Of Resources And Fund Balances
County	Cash And Equivalents	Investments	Interfund Receivable	Total Assets	Nonspendable	Committed	Assigned	Unassigned	Total Fund Balances	
Darke County	5,065,213	79,375	0	5,144,588	0	0	4,146,680	997,908	5,144,588	5,144,588
Jackson County	1,475,805	0	291,909	1,767,714	373,980	87	5,387	1,388,260	1,767,714	1,767,714
Ottawa County	4,610,853	0	0	4,610,853	65,127	435,753	541,005	3,568,968	4,610,853	4,610,853
Perry County	5,307,803	0	0	5,307,803	68,007	56,434	145,543	5,037,819	5,307,803	5,307,803

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Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under Modified Cash

Assets					Liabilities		
County	Cash And Cash Equivalents	Investments	Interfund Receivable	Total Assets	Total Assets And Deferred Outflows Of Resources	Interfund Payable	Total Liabilities
Darke County	22,571,378	89,375	0	22,660,753	22,660,753	0	0
Jackson County	8,436,803	0	291,909	8,728,712	8,728,712	291,909	291,909
Ottawa County	26,245,545	0	0	26,245,545	26,245,545	0	0
Perry County	17,769,255	0	0	17,769,255	17,769,255	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under Modified Cash

Fund Balances							Total Liabilities Deferred Inflows Of Resources And Fund Balances
County	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	
Darke County	30,360	15,863,419	806,641	4,962,425	997,908	22,660,753	22,660,753
Jackson County	373,980	5,686,334	293,030	695,199	1,388,260	8,436,803	8,728,712
Ottawa County	65,127	17,725,484	4,344,961	541,005	3,568,968	26,245,545	26,245,545
Perry County	68,007	12,256,566	261,320	145,543	5,037,819	17,769,255	17,769,255

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Modified Cash

Receipts										
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Other Receipts	Total Receipts
Darke County	2,667,309	7,933,115	1,676,266	185,186	101,592	345,173	0	1,722,341	555,466	15,186,448
Jackson County	1,333,433	1,727,957	1,126,521	56,453	0	401,778	57,931	1,417,174	232,883	6,354,130
Ottawa County	3,252,118	8,011,280	1,415,931	370,113	166,174	441,419	34,044	2,196,877	2,212,590	18,100,546
Perry County	2,218,929	3,772,301	1,252,830	65,670	2,127	349,002	0	975,437	469,294	9,105,590

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Modified Cash

Disbursements											
General Government									Debt Service		
County	Legislative	Judicial	Public Safety	Public Works	Health	Human Services	Conservation	Intergovernmental	Principal Retirement	Interest And	Other
	And Executive						And Recreation			Fiscal Charges	
Darke County	5,592,539	2,116,600	5,462,027	30,924	222,759	439,966	0	403,986	0	0	0
Jackson County	1,891,515	1,887,270	1,175,760	396,475	158,593	506,305	51,624	0	0	0	0
Ottawa County	4,183,207	2,575,649	5,658,228	336,246	80,999	774,827	0	0	2,583	204	1,351,161
Perry County	2,638,243	1,570,317	2,377,725	0	132,810	400,722	292,302	0	90,811	15,575	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General

As of December 31, 2014

All Counties Reporting Under Modified Cash

Disbursements - General Government (Continued)			Excess Or Receipts Over Under Disbursements	Other Financing Sources (Uses)						
County	Other Disbursements	Total Disbursements		Sale Of Capital Assets	Advances In	Advances Out	Transfers In	Transfers Out	Other Financing Sources	Total Other Financing Sources Uses
Darke County	0	14,268,801	917,647	165,693	43,286	(115,314)	852	(1,813,096)	1,264,415	(454,164)
Jackson County	0	6,067,542	286,588	0	0	0	750	(268,980)	13,463	(254,767)
Ottawa County	0	14,963,104	3,137,442	16,508	521,121	(630,216)	179,603	(1,927,043)	0	(1,840,027)
Perry County	14,500	7,533,005	1,572,585	0	240,889	(642,936)	0	(440,349)	0	(842,396)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2014
All Counties Reporting Under Modified Cash

Fund Balance			
County	Net Change In Fund Balances	Beginning Of Year	End Of Year
Darke County	463,483	4,681,105	5,144,588
Jackson County	31,821	1,735,893	1,767,714
Ottawa County	1,297,415	3,313,438	4,610,853
Perry County	730,189	4,577,614	5,307,803

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under Modified Cash

Receipts												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Receipts	Total Receipts
Darke County	5,200,496	7,933,115	15,385,753	265,191	329,861	515,872	0	5,749,470	0	366,132	977,893	36,723,783
Jackson County	3,162,390	3,456,420	15,984,660	79,252	0	1,376,912	58,981	4,405,357	31,922	0	577,106	29,133,000
Ottawa County	8,495,054	8,011,280	12,916,836	370,113	401,495	471,184	105,302	7,116,299	0	1,447,868	4,310,314	43,645,745
Perry County	6,093,150	3,772,301	19,104,563	66,417	310,066	540,668	90,622	3,501,906	0	0	1,538,575	35,018,268

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under Modified Cash

Disbursements											
General Government										Debt Service	
County	Legislative And		Public Safety	Public Works	Health	Human Services	Conservation		Intergovernmental	Principal Retirement	Interest And Fiscal Charges
	Executive	Judicial					And Recreation	Capital Outlay			
Darke County	6,546,603	3,460,807	5,767,870	6,299,908	406,497	11,909,365	0	810,235	403,986	335,000	206,108
Jackson County	2,480,145	2,678,702	5,947,192	4,737,310	3,191,265	7,332,845	1,041,820	980,759	0	228,796	68,388
Ottawa County	5,356,697	3,055,566	7,837,834	5,780,891	224,807	15,998,901	13,205	935,872	0	1,621,683	483,083
Perry County	3,231,340	1,984,198	4,767,486	5,019,163	7,171,558	10,707,955	292,302	327,467	0	369,146	72,633

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under Modified Cash

Disbursements (Continued)				Other Financing Sources (Uses)						
County	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements	Sale Of Capital Assets	Advances In	Advances Out	Transfers In	Transfers Out	Other Financing Sources	Total Other Financing Sources Uses
Darke County	1,095,893	37,242,272	(518,489)	198,033	158,600	(158,600)	2,405,056	(2,405,056)	1,264,415	1,462,448
Jackson County	0	28,687,222	445,778	0	0	0	520,725	(520,725)	13,463	13,463
Ottawa County	1,421,493	42,730,032	915,713	69,862	1,075,176	(1,130,509)	2,780,315	(2,883,404)	31,462	(57,098)
Perry County	467,756	34,411,004	607,264	0	797,822	(879,992)	447,509	(440,349)	0	(75,010)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2014
All Counties Reporting Under Modified Cash

Fund Balance			
County	Net Change In Fund Balances	Beginning Of Year	End Of Year
Darke County	943,959	21,716,794	22,660,753
Jackson County	459,241	7,977,562	8,436,803
Ottawa County	858,615	25,386,930	26,245,545
Perry County	532,254	17,237,001	17,769,255

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2014
All Counties Reporting Under Modified Cash

County	Assets			Net Position	
	Current Assets				
	Cash And Cash Equivalents	Total Current Assets	Total Assets	Unrestricted	Total Net Position
Darke County	0	0	0	0	0
Jackson County	0	0	0	0	0
Ottawa County	7,162,416	7,162,416	7,162,416	7,162,416	7,162,416
Perry County	113,119	113,119	113,119	113,119	113,119

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2014
All Counties Reporting Under Modified Cash

County	Assets		Assets (Continued)			Net Position		
	Current Assets		Noncurrent Assets					
			Restricted Assets					
	Cash And Cash Equivalents	Total Current Assets	Cash And Cash Equivalents	Total Noncurrent Assets	Total Assets	Restricted	Unrestricted	Total Net Position
Darke County	283,752	283,752	0	0	283,752	0	283,752	283,752
Jackson County	0	0	0	0	0	0	0	0
Ottawa County	3,583,258	3,583,258	5,745,801	5,745,801	9,329,059	5,745,801	3,583,258	9,329,059
Perry County	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2014
All Counties Reporting Under Modified Cash

No Activity Reported

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2014
All Counties Reporting Under Modified Cash

County	Operating Revenues			Operating Expenses					Operating Income Loss
	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Purchased Services	Materials And Supplies	Other Operating Expenses	Total Operating Expenses	
Darke County	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0
Ottawa County	5,308,567	111,056	5,419,623	1,484,963	708,205	218,711	197,763	2,609,642	2,809,981
Perry County	738,956	526	739,482	87,211	28,924	26,272	343,850	486,257	253,225

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2014
All Counties Reporting Under Modified Cash

County	Non Operating Revenues (Expenses)							Income Loss Before Capital Contributions Special And Extraordinary Items Advances And Transfers
	Interest And Fiscal Charges	Other Debt Proceeds	Debt Service Redemption Of Principal	Interest	Operating Grants	Other Non Operating Revenues	Total Non Operating Revenues Expenses	
Darke County	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0
Ottawa County	(560,351)	0	(1,595,049)	0	0	71,481	(2,083,919)	726,062
Perry County	0	124,151	(256,133)	(63,433)	25,000	39,535	(130,880)	122,345

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2014
All Counties Reporting Under Modified Cash

Net Position					
County	Transfers In	Transfers Out	Change In Net Position	Beginning Of Year	End Of Year
Darke County	0	0	0	0	0
Jackson County	0	0	0	0	0
Ottawa County	43,827	(102,699)	667,190	6,495,226	7,162,416
Perry County	0	(103,160)	19,185	93,934	113,119

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2014
All Counties Reporting Under Modified Cash

County	Operating Revenues			Operating Expenses					Operating Income Loss
	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Purchased Services	Materials And Supplies	Other Operating Expenses	Total Operating Expenses	
Darke County	321,668	0	321,668	0	178,773	987	94,680	274,440	47,228
Jackson County	0	0	0	0	0	0	0	0	0
Ottawa County	4,541,581	685,869	5,227,450	1,523,786	440,249	461,524	992,298	3,417,857	1,809,593
Perry County	648,441	11,744	660,185	85,213	119,196	41,663	115,149	361,221	298,964

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2014
All Counties Reporting Under Modified Cash

County	Non Operating Revenues (Expenses)							Income Loss Before Capital Contributions Special And Extraordinary Items Advances And Transfers
	Interest And Fiscal Charges	Other Debt Proceeds	Debt Service Redemption Of Principal	Interest	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues Expenses	
Darke County	0	0	0	0	0	(26,550)	(26,550)	20,678
Jackson County	0	0	0	0	0	0	0	0
Ottawa County	(463,009)	128,075	(1,284,487)	0	57,248	0	(1,562,173)	247,420
Perry County	0	0	(272,317)	(212,934)	0	0	(485,251)	(186,287)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2014
All Counties Reporting Under Modified Cash

				<u>Net Position</u>		
County	Advances In	Advances Out	Transfers In	Change In Net Position	Beginning Of Year	End Of Year
Darke County	0	0	0	20,678	263,074	283,752
Jackson County	0	0	0	0	0	0
Ottawa County	10,725	(11,000)	172,976	420,121	8,908,938	9,329,059
Perry County	86,003	(3,833)	96,000	(8,117)	8,117	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2014
All Counties Reporting Under Modified Cash

No Activity Reported

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Long Term Obligations at Year End - Unaudited
As of December 31, 2014
All Counties Reporting Under Modified Cash

Governmental						Proprietary		
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	General Obligation Bonds	Special Assessment Bonds	Loans Payable
Darke County	6,175,000	0	0	0	0	0	0	0
Jackson County	1,305,000	0	228,479	0	41,164	0	0	0
Ottawa County	5,130,000	5,600	0	7,134,107	1,139	7,520,000	277,000	25,579,511
Perry County	2,055,000	0	0	0	393,458	0	0	13,655,364

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Summary of Unaudited Data from the Other Information - Demographics - Unaudited
As of December 31, 2014
All Counties Reporting Under Modified Cash

County	Population	Total Annual Final Appropriations For All Funds For The Reporting Year	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Cash Balance At Year End
Darke County	52,959	51,835,142	0	6	1,237,862,980	4,044,851
Jackson County	32,783	54,975,808	0	10	475,991,890	1,767,714
Ottawa County	41,428	178,828,612	9,319	7	1,736,861,240	3,041,944
Perry County	36,058	50,675,367	1,730	18	609,092,780	5,130,687