



Dave Yost • Auditor of State

Counties
Summary Financial Information

As of and For the Year Ended December 31, 2012

Local Government Services Section

Counties
Summary Financial Information
As of and For the Year Ended December 31, 2012

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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, 2012 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 black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost,
Auditor of State

Summary Data from the Statement of Net Position
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Assets and Deferred Outflows of Resources				Current Liabilities
	Current Assets	Capital Assets	Deferred Outflows of Resources	Total Assets and Deferred Outflows of Resources	
Allen	\$66,881,689	\$60,058,597	\$0	\$126,940,286	\$8,734,025
Ashland	29,469,835	39,931,049	0	69,400,884	2,050,689
Ashtabula	65,613,726	142,346,993	0	207,960,719	8,452,689
Athens	40,465,395	58,186,720	0	98,652,115	4,088,587
Auglaize	35,071,280	44,740,520	0	79,811,800	3,002,338
Belmont	54,553,114	75,361,406	0	129,914,520	4,862,003
Butler	255,365,391	387,331,957	956,681	643,654,029	45,349,664
Carroll	19,924,782	11,254,551	0	31,179,333	1,914,423
Clark	108,381,428	87,323,376	0	195,704,804	36,185,688
Clermont	12,539,238	250,865,979	0	263,405,217	10,025,264
Clinton	70,323,841	51,451,221	73,069	121,848,131	3,114,518
Coshocton	27,345,331	25,313,858	220,293	52,879,482	3,047,097
Crawford	34,675,515	53,026,779	370,240	88,072,534	2,699,319
Defiance	39,937,738	62,720,537	42,188	102,700,463	2,355,187
Delaware	144,822,743	188,236,759	53,244	333,112,746	9,675,363
Erie	59,023,153	62,653,746	0	121,676,899	6,335,934
Fairfield	101,534,511	176,045,161	1,059,524	278,639,196	10,053,570
Franklin	1,398,558	723,509	1,109	2,123,176	103,568
Fulton	40,344,312	47,160,325	0	87,504,637	1,940,913
Gallia	17,801,233	137,844,738	0	155,645,971	2,417,089
Geauga	86,918,528	171,104,447	0	258,022,975	10,401,536
Henry	31,745,632	36,898,129	0	68,643,761	2,033,789
Hocking	21,919,413	24,811,880	0	46,731,293	1,522,573
Holmes	26,212,957	25,163,118	0	51,376,075	2,581,232
Huron	28,889,884	37,949,130	0	66,839,014	3,273,347
Jefferson	55,696,863	102,180,402	346,200	158,223,465	8,496,702
Knox	42,796,627	57,253,721	362,478	100,412,826	4,447,941
Lake	161,971,665	154,392,451	285,048	316,649,164	15,857,836
Licking	96,444,600	67,885,489	0	164,330,089	10,359,048
Logan	30,642,653	70,866,823	0	101,509,476	3,288,296
Lorain	208,497,263	131,369,380	0	339,866,643	66,032,495
Lucas	355,060,409	319,034,438	81,993	674,176,840	74,345,216
Mahoning	153,189,467	147,496,903	0	300,686,370	25,658,156
Marion	43,151,454	75,322,096	330,925	118,804,475	7,240,823
Medina	94,743,099	57,321,484	0	152,064,583	10,116,420
Miami	78,138,043	100,392,915	0	178,530,958	11,914,005
Monroe	12,064,963	18,190,598	0	30,255,561	1,311,441
Montgomery	550,345,740	525,538,820	0	1,075,884,560	183,499,775
Morrow	19,416,293	33,495,976	54,126	52,966,395	3,834,950
Muskingum	84,300,394	101,429,275	331,061	186,060,730	8,070,779
Noble	12,849,023	23,774,490	0	36,623,513	887,778
Pickaway	33,752,120	41,839,511	233,076	75,824,707	3,690,606
Pike	33,081,341	48,272,525	0	81,353,866	3,034,949
Portage	127,711,238	93,343,312	0	221,054,550	19,121,121
Preble	21,364,837	29,679,783	0	51,044,620	2,202,098

Liabilities and Deferred Inflows of Resources			Net Position			
Due in More Than One Year	Deferred Inflows of Resources	Total Liabilities and Deferred Inflows of Resources	Invested in Capital Assets	Restricted	Unrestricted	Total Net Position
\$18,301,218	\$11,904,836	\$38,940,079	\$39,459,028	\$31,124,523	\$17,416,656	\$88,000,207
2,399,693	6,701,710	11,152,092	37,955,058	17,630,466	2,663,268	58,248,792
8,114,682	14,236,000	30,803,371	135,299,370	35,333,749	6,524,229	177,157,348
3,580,892	9,845,009	17,514,488	57,457,909	22,995,688	684,030	81,137,627
1,986,485	6,037,999	11,026,822	44,535,520	16,670,853	7,578,605	68,784,978
8,978,857	11,224,000	25,064,860	67,684,483	29,440,485	7,724,692	104,849,660
85,703,550	66,374,912	197,428,126	342,405,930	142,422,103	(38,602,130)	446,225,903
1,501,784	4,375,000	7,791,207	10,794,028	9,233,670	3,360,428	23,388,126
15,728,041	0	51,913,729	72,387,487	58,534,781	12,868,807	143,791,075
14,391,031	20,958,439	45,374,734	147,688,343	40,134,644	30,207,496	218,030,483
5,387,369	5,888,255	14,390,142	46,176,999	19,281,282	41,999,708	107,457,989
4,142,041	7,276,704	14,465,842	21,341,531	11,339,993	5,732,116	38,413,640
13,213,147	5,666,287	21,578,753	41,156,048	20,387,560	4,950,173	66,493,781
5,848,896	5,382,500	13,586,583	59,016,861	15,679,933	14,417,086	89,113,880
36,454,592	24,259,607	70,389,562	152,239,794	69,748,767	40,734,623	262,723,184
16,862,490	11,457,199	34,655,623	46,340,620	26,855,874	13,824,782	87,021,276
16,418,648	23,531,788	50,004,006	162,842,848	46,563,687	19,228,655	228,635,190
345,220	444,796	893,584	400,608	598,881	230,103	1,229,592
1,788,847	7,226,544	10,956,304	45,557,303	22,603,546	8,387,484	76,548,333
3,304,361	3,709,183	9,430,633	134,982,993	8,855,864	2,376,481	146,215,338
3,771,369	24,707,534	38,880,439	165,254,485	43,135,175	10,752,876	219,142,536
956,124	5,250,659	8,240,572	36,731,860	16,655,017	7,016,312	60,403,189
1,452,738	5,823,935	8,799,246	23,891,891	10,165,656	3,874,500	37,932,047
7,284,442	5,723,803	15,589,477	22,787,903	13,553,999	(555,304)	35,786,598
7,638,189	4,815,467	15,727,003	31,756,762	14,769,888	4,585,361	51,112,011
22,210,799	9,992,097	40,699,598	82,122,263	30,585,832	4,815,772	117,523,867
8,310,197	9,772,956	22,531,094	50,381,060	24,624,520	2,876,152	77,881,732
32,929,266	51,032,197	99,819,299	128,144,058	69,769,856	18,915,951	216,829,865
15,809,844	26,193,423	52,362,315	55,181,878	30,685,198	26,100,698	111,967,774
8,716,347	6,644,659	18,649,302	62,639,683	15,516,633	4,703,858	82,860,174
38,829,881	0	104,862,376	102,255,536	106,309,567	26,439,164	235,004,267
117,804,167	104,614,633	296,764,016	188,729,243	109,189,399	79,494,182	377,412,824
51,401,445	28,888,206	105,947,807	103,511,214	79,711,239	11,516,110	194,738,563
9,461,382	7,255,703	23,957,908	66,569,556	25,653,314	2,623,697	94,846,567
11,355,584	26,306,984	47,778,988	51,648,395	48,061,528	4,575,672	104,285,595
15,976,242	12,829,186	40,719,433	85,184,865	41,635,181	10,991,479	137,811,525
479,546	1,298,075	3,089,062	17,817,238	6,808,729	2,540,532	27,166,499
45,574,295	0	229,074,070	293,347,997	410,275,938	143,186,555	846,810,490
5,765,025	3,527,202	13,127,177	27,993,474	11,804,546	41,198	39,839,218
17,177,497	14,640,377	39,888,653	85,723,050	44,951,184	15,497,843	146,172,077
602,123	2,565,149	4,055,050	23,463,894	6,786,026	2,318,543	32,568,463
4,134,881	5,088,951	12,914,438	40,699,869	19,039,359	3,171,041	62,910,269
6,422,298	2,948,668	12,405,915	40,704,846	17,588,417	10,654,688	68,947,951
18,193,965	24,294,619	61,609,705	73,928,125	60,986,823	24,529,897	159,444,845
634,406	3,302,772	6,139,276	29,050,693	11,384,216	4,470,435	44,905,344

(Continued)

Summary Data from the Statement of Net Position
For the Year Ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	Assets and Deferred Outflows of Resources				Current Liabilities
	Current Assets	Capital Assets	Deferred Outflows of Resources	Total Assets and Deferred Outflows of Resources	
Richland	\$94,778,047	\$106,242,936	\$0	\$201,020,983	\$14,952,654
Ross	35,495,715	36,777,910	247,917	72,521,542	3,891,065
Sandusky	46,919,101	44,552,859	36,284	91,508,244	4,499,876
Scioto	36,396,827	76,372,360	0	112,769,187	4,345,601
Seneca	44,847,113	70,562,315	0	115,409,428	4,205,605
Shelby	34,140,368	79,788,205	0	113,928,573	1,923,473
Stark	245,481,203	181,964,496	0	427,445,699	75,785,412
Summit	456,375,286	253,047,205	1,040,011	710,462,502	163,061,873
Trumbull	152,966,195	104,942,251	0	257,908,446	12,649,690
Tuscarawas	60,694,665	76,022,623	0	136,717,288	6,269,930
Union	58,173,382	80,662,267	72,261	138,907,910	5,372,892
Van Wert	17,788,722	25,012,686	0	42,801,408	2,167,383
Warren	195,582,537	110,285,789	0	305,868,326	12,974,701
Washington	46,397,350	142,021,964	156,638	188,575,952	4,066,175
Wayne	61,992,159	82,344,140	0	144,336,299	6,213,208
Wood	132,966,500	85,163,488	0	218,129,988	9,289,761

Liabilities and Deferred Inflows of Resources			Net Position			
Due in More Than One Year	Deferred Inflows of Resources	Total Liabilities and Deferred Inflows of Resources	Invested in Capital Assets	Restricted	Unrestricted	Total Net Position
\$35,562,829	\$13,737,430	\$64,252,913	\$72,469,332	\$58,566,823	\$5,731,915	\$136,768,070
9,679,753	9,786,841	23,357,659	27,036,000	12,527,030	9,600,853	49,163,883
5,795,901	6,924,887	17,220,664	41,129,561	20,316,117	12,841,902	74,287,580
10,363,992	2,339,350	17,048,943	65,732,993	22,924,826	7,062,425	95,720,244
4,408,970	5,069,367	13,683,942	66,609,254	25,205,065	9,911,167	101,725,486
1,654,933	6,133,699	9,712,105	79,736,651	22,466,694	2,013,123	104,216,468
14,917,532	0	90,702,944	177,078,858	136,793,266	22,870,631	336,742,755
90,723,416	0	253,785,289	185,626,425	266,115,987	4,934,801	456,677,213
25,407,229	33,317,646	71,374,565	89,628,995	75,512,633	21,392,253	186,533,881
1,146,319	10,345,686	17,761,935	73,949,466	27,822,910	17,182,977	118,955,353
7,386,896	11,129,255	23,889,043	73,714,293	27,203,007	14,101,567	115,018,867
6,174,980	3,633,944	11,976,307	23,727,535	9,929,715	(2,832,149)	30,825,101
24,557,854	44,793,046	82,325,601	91,645,601	112,180,708	19,716,416	223,542,725
4,722,644	8,314,717	17,103,536	137,508,599	20,306,786	13,657,031	171,472,416
8,626,928	13,925,315	28,765,451	75,132,996	32,456,260	7,981,592	115,570,848
6,754,940	27,408,858	43,453,559	84,312,793	54,642,369	35,721,267	174,676,429

Revenues from the Statement of Activities
For the Year ended December 31, 2012
All Counties Reporting Under GAAP

County	Program Revenues - Governmental Activities			Property Taxes	Sales Taxes
	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants		
Allen	\$11,366,499	\$28,991,786	\$437,813	\$10,992,527	\$15,362,471
Ashland	3,560,179	15,275,488	483,377	6,864,209	6,482,747
Ashtabula	12,391,668	31,054,140	603,465	16,607,650	12,195,216
Athens	2,774,635	22,631,031	299,759	11,204,584	7,335,201
Auglaize	7,134,080	7,287,809	2,502,552	5,790,535	8,240,210
Belmont	8,850,377	20,518,839	1,322,650	10,350,786	13,437,206
Butler	80,919,818	79,827,084	10,982,181	67,709,135	32,955,898
Carroll	4,411,871	9,352,777	945,605	4,203,422	2,733,787
Clark	16,585,141	49,935,259	5,002,164	20,404,440	21,688,731
Clermont	30,261,373	28,750,424	2,030,407	18,725,336	22,139,643
Clinton	3,594,685	13,154,352	342,238	6,564,887	6,763,400
Coshocton	6,354,496	14,365,230	6,413	6,680,263	4,866,807
Crawford	13,738,615	12,717,807	486,753	6,103,497	5,312,213
Defiance	7,651,669	9,972,930	2,110,164	5,240,008	5,058,795
Delaware	21,940,730	22,011,621	2,182,264	24,995,185	43,873,148
Erie	9,481,219	18,467,972	519,366	11,142,249	13,708,095
Fairfield	18,498,406	31,099,440	1,571,996	24,211,394	17,756,930
Franklin	120,694	289,042	21,312	382,667	148,245
Fulton	6,026,871	9,904,843	714,099	6,920,872	6,989,568
Gallia	5,238,428	14,695,565	3,548,970	3,405,269	4,456,487
Geauga	10,764,830	26,301,741	3,066,847	26,478,973	11,903,113
Henry	3,755,338	11,475,521	659,021	5,542,480	3,761,735
Hocking	3,621,352	8,098,919	2,429,197	4,785,669	3,325,171
Holmes	6,226,753	10,688,582	1,201,382	5,687,982	5,709,350
Huron	4,870,981	17,396,580	2,407,925	6,130,399	8,341,835
Jefferson	9,697,245	30,216,944	3,538,866	9,501,556	10,605,209
Knox	4,144,743	12,682,163	1,470,590	10,368,519	5,920,900
Lake	17,865,430	54,950,319	3,254,712	53,913,429	13,984,233
Licking	15,771,358	33,085,329	710,589	24,022,693	26,568,612
Logan	6,619,714	13,368,306	75,867	6,775,280	8,263,162
Lorain	40,678,901	67,855,641	7,354,036	46,009,360	24,629,684
Lucas	41,462,265	157,988,512	4,129,428	90,097,634	75,012,573
Mahoning	23,214,626	71,471,943	6,399,688	27,600,786	30,636,548
Marion	4,941,027	18,293,754	3,275,614	7,001,348	8,438,891
Medina	18,436,483	33,277,170	1,900,214	25,148,397	20,978,985
Miami	14,620,577	17,690,268	13,108,196	12,870,358	14,992,078
Monroe	3,466,906	7,597,190	1,263,926	1,734,591	1,961,452
Montgomery	63,351,840	182,570,088	9,958,838	118,088,678	68,877,849
Morrow	5,131,920	11,938,245	310,234	3,892,718	3,108,361
Muskingum	12,072,684	24,638,285	2,816,953	18,062,125	16,091,980
Noble	2,171,871	5,178,407	314,459	2,487,936	1,390,954
Pickaway	4,493,322	10,723,521	687,842	7,183,038	6,383,753
Pike	4,070,870	10,923,264	9,761,360	3,890,367	4,807,276
Portage	19,111,462	36,882,561	2,989,306	24,036,694	17,375,231
Preble	3,947,654	11,502,523	2,471,753	4,014,878	4,729,873

General Revenues					Total General Revenues	Total General and Program Revenues
Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers		
\$0	\$4,979,912	\$340,984	\$3,979,385	\$161,507	\$35,816,786	\$76,612,884
3,619	2,219,664	98,478	1,180,521	(13,215)	16,836,023	36,155,067
0	6,517,446	567,847	2,289,953	(1,106,617)	37,071,495	81,120,768
0	1,507,284	201,100	1,936,902	0	22,185,071	47,890,496
0	821,570	165,571	57,119	0	15,075,005	31,999,446
499,356	1,210,676	604,640	943,891	(863,708)	26,182,847	56,874,713
2,479,528	7,070,109	2,066,480	1,769,005	(2,805)	114,047,350	285,776,433
0	1,518,864	30,675	713,846	0	9,200,594	23,910,847
0	4,468,059	622,591	1,749,815	0	48,933,636	120,456,200
538,486	3,831,338	698,298	1,126,035	93,327	47,152,463	108,194,667
0	1,454,242	551,147	693,243	0	16,026,919	33,118,194
0	2,052,204	76,458	1,941,092	0	15,616,824	36,342,963
0	1,034,480	171,207	1,134,471	0	13,755,868	40,699,043
0	1,836,688	305,867	664,811	0	13,106,169	32,840,932
0	3,784,442	1,530,899	2,005,987	(42,500)	76,147,161	122,281,776
0	3,165,997	381,422	1,220,557	(84,866)	29,533,454	58,002,011
170,629	3,362,693	459,007	871,167	0	46,831,820	98,001,662
0	19,859	8,966	0	53	559,790	990,838
0	2,349,996	372,362	1,160,559	(40,000)	17,753,357	34,399,170
0	1,120,062	257,766	363,384	0	9,602,968	33,085,931
0	2,334,978	541,482	2,016,055	(46,572)	43,228,029	83,361,447
0	2,396,626	159,677	426,437	0	12,286,955	28,176,835
808,246	1,246,162	90,263	521,417	0	10,776,928	24,926,396
0	1,551,503	170,993	175,499	0	13,295,327	31,412,044
0	1,418,383	136,926	813,898	0	16,841,441	41,516,927
0	1,918,673	192,381	484,827	(260,000)	22,442,646	65,895,701
0	2,604,245	154,864	1,996,545	(95,005)	20,950,068	39,247,564
2,797,833	11,124,851	1,672,427	9,483,812	100,000	93,076,585	169,147,046
0	4,724,578	332,472	1,515,317	0	57,163,672	106,730,948
0	1,328,671	220,809	1,696,886	(157,099)	18,127,709	38,191,596
0	11,510,109	1,278,699	2,203,439	(100,000)	85,531,291	201,419,869
5,114,148	21,393,926	1,923,362	13,184,778	0	206,726,421	410,306,626
1,696,113	5,768,962	838,035	5,070,590	180,000	71,791,034	172,877,291
0	1,479,036	195,865	2,228,875	0	19,344,015	45,854,410
1,614,330	3,246,309	379,767	2,623,137	0	53,990,925	107,604,792
0	4,105,750	374,294	1,308,062	0	33,650,542	79,069,583
0	567,498	116,217	230,779	0	4,610,537	16,938,559
9,137,155	14,067,609	3,989,088	3,100,729	(2,790,956)	214,470,152	470,350,918
0	1,245,612	62,601	1,516,563	0	9,825,855	27,206,254
0	2,016,892	499,606	2,484,120	(673,705)	38,481,018	78,008,940
0	456,059	113,890	725,963	0	5,174,802	12,839,539
0	1,461,672	225,780	445,831	0	15,700,074	31,604,759
0	1,365,351	113,208	1,126,506	(7,500)	11,295,208	36,050,702
0	3,371,174	1,219,179	834,180	0	46,836,458	105,819,787
0	878,261	127,470	594,264	0	10,344,746	28,266,676

(Continued)

Revenues from the Statement of Activities
For the Year ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	Program Revenues - Governmental Activities			Property Taxes	Sales Taxes
	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants		
Richland	\$14,321,724	\$42,544,330	\$4,350,726	\$15,944,248	\$18,687,979
Ross	6,665,206	19,720,894	2,202,631	10,004,179	13,388,887
Sandusky	8,456,566	18,001,850	2,189,692	7,491,613	9,793,761
Scioto	7,579,982	0	0	7,451,659	11,987,414
Seneca	7,441,638	13,742,891	6,922,077	4,994,203	7,552,080
Shelby	7,106,398	11,926,959	0	6,172,153	8,269,634
Stark	29,753,460	108,653,639	9,941,541	57,761,586	22,986,301
Summit	60,323,762	151,628,667	2,339,048	120,721,045	38,359,046
Trumbull	39,755,819	48,496,309	0	32,426,280	23,112,465
Tuscarawas	8,521,865	14,873,886	1,891,176	9,791,711	10,823,737
Union	6,591,707	14,745,237	2,283,802	11,610,480	12,292,840
Van Wert	3,699,516	8,672,936	414,549	3,353,418	4,073,387
Warren	16,864,288	15,417,995	7,017,529	43,046,232	30,624,218
Washington	6,498,807	22,968,096	718,029	8,357,085	11,181,641
Wayne	11,136,307	24,514,362	1,614,313	14,343,062	10,640,412
Wood	19,938,126	34,068,103	8,978,454	27,004,405	17,173,175

General Revenues					Total General Revenues	Total General and Program Revenues
Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers		
\$0	\$3,127,595	\$487,775	\$349,880	(\$209,982)	\$38,387,495	\$99,604,275
0	1,380,032	180,512	1,074,249	0	26,027,859	54,616,590
0	3,045,920	107,803	1,569,244	0	22,008,341	50,656,449
355,016	27,059,499	6,358	1,699,037	0	48,558,983	56,138,965
0	2,383,283	65,972	496,018	(155,000)	15,336,556	43,443,162
148,279	3,458,804	152,429	77,512	(90,000)	18,188,811	37,222,168
0	7,839,052	1,037,341	5,779,042	10	95,403,332	243,751,972
9,448,836	14,964,070	2,790,336	3,177,197	0	189,460,530	403,752,007
0	6,128,995	207,408	3,313,931	848,842	66,037,921	154,290,049
0	6,897,219	195,979	2,140,459	0	29,849,105	55,136,032
0	4,703,838	718,138	1,101,911	0	30,427,207	54,047,953
102,457	1,318,524	102,165	435,739	0	9,385,690	22,172,691
6,135	16,603,808	1,133,851	11,541	0	91,425,785	130,725,597
0	1,471,373	355,291	335,861	0	21,701,251	51,886,183
0	2,406,063	89,864	487,467	0	27,966,868	65,231,850
112,842	2,762,356	1,149,526	1,231,725	(393,376)	49,040,653	112,025,336

**Expenses from the Statement of Activities
For the Year ended December 31, 2012
All Counties Reporting Under GAAP**

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$11,851,551	\$8,421,429	\$11,004,773	\$8,907,241	\$15,619,405	\$14,375,323
Ashland	5,268,820	1,896,633	6,347,900	5,638,010	11,573,775	6,040,544
Ashtabula	9,986,614	5,284,444	9,188,234	6,847,504	22,132,839	30,246,444
Athens	4,020,451	1,151,705	4,966,421	1,776,052	1,368,420	9,469,824
Auglaize	5,151,915	2,188,650	5,710,866	7,043,056	6,347,127	3,631,117
Belmont	9,839,948	3,200,386	8,786,872	6,449,369	12,595,413	13,209,914
Butler	26,369,763	13,545,194	47,712,602	25,126,309	58,682,052	63,415,959
Carroll	2,731,627	1,031,734	2,560,896	4,782,539	4,299,074	5,089,946
Clark	12,108,705	12,956,966	15,147,247	13,410,211	24,029,774	33,641,119
Clermont	20,365,558	11,455,721	29,540,662	17,020,922	1,435,433	24,367,736
Clinton	6,454,794	1,953,210	5,236,755	6,002,877	4,319,425	6,841,536
Coshocton	3,748,129	1,913,760	5,305,360	6,457,527	9,517,355	7,197,955
Crawford	4,247,964	2,288,337	6,014,539	11,949,745	6,003,627	6,996,553
Defiance	5,497,890	1,602,946	4,528,107	4,212,097	4,880,327	5,245,050
Delaware	16,718,431	8,316,455	37,165,633	20,581,204	18,065,898	8,135,944
Erie	12,807,356	7,742,425	10,093,201	5,241,240	8,467,729	6,574,019
Fairfield	13,277,778	7,027,420	16,300,378	12,017,653	22,460,547	23,307,695
Franklin	113,596	69,273	143,605	40,191	285,762	278,076
Fulton	5,210,205	1,961,813	7,305,279	5,557,384	6,441,908	5,184,693
Gallia	4,294,642	2,135,380	5,070,923	5,325,641	2,991,729	8,498,634
Geauga	11,386,829	4,303,762	12,331,240	11,785,901	7,605,277	31,342,171
Henry	2,918,157	1,307,731	3,155,737	2,777,614	1,788,785	10,871,535
Hocking	3,022,582	1,996,190	3,644,386	4,175,503	5,216,650	5,812,823
Holmes	4,701,293	1,815,852	4,150,255	5,059,240	263,006	11,330,785
Huron	6,545,289	1,834,640	5,987,606	5,644,623	9,204,469	7,954,102
Jefferson	6,773,527	4,304,040	11,071,269	8,228,727	17,056,388	13,223,085
Knox	6,869,622	2,169,830	7,567,869	6,917,441	515,608	16,987,137
Lake	17,879,489	41,323,303	0	14,334,947	24,300,627	66,694,639
Licking	24,548,222	0	20,798,926	9,698,096	4,440,024	38,593,406
Logan	5,315,564	2,737,852	5,235,280	7,242,613	1,296,103	14,233,526
Lorain	31,765,473	20,293,911	25,379,907	16,268,488	38,297,554	65,801,886
Lucas	51,782,402	52,653,572	71,705,218	19,920,723	127,666,854	85,990,496
Mahoning	36,006,073	20,087,881	25,488,019	11,309,219	47,472,081	36,691,886
Marion	6,144,409	2,292,198	8,571,222	5,342,221	7,503,479	10,211,235
Medina	23,773,727	10,165,643	19,730,501	9,456,219	23,902,607	14,797,556
Miami	14,678,303	0	15,692,704	8,397,223	15,901,185	11,075,877
Monroe	1,965,626	1,031,831	2,171,983	4,407,686	2,431,401	3,023,334
Montgomery	42,969,445	150,288,713	0	18,198,601	0	235,291,034
Morrow	3,942,016	1,453,251	3,958,818	3,937,059	3,009,319	6,985,151
Muskingum	9,880,631	6,503,597	11,557,031	8,619,530	2,767,296	29,716,789
Noble	2,058,441	509,564	1,703,894	3,410,488	1,212,473	2,420,910
Pickaway	5,634,407	2,346,814	7,158,238	6,249,013	4,400,313	5,928,987
Pike	3,984,278	1,461,617	3,801,047	5,865,121	4,645,254	4,427,938
Portage	15,650,431	10,220,577	17,083,543	8,932,633	34,897,816	18,599,585
Preble	3,642,852	1,942,249	4,550,316	4,629,947	2,092,257	9,290,577

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$0	\$1,576,475	\$98,141	\$154,944	\$356,703	\$72,365,985
0	43,349	0	167,836	47,362	37,024,229
0	247,788	0	0	190,532	84,124,399
6,282	44,256	0	0	68,425	22,871,836
0	0	1,746,469	0	53,326	31,872,526
511,953	0	0	0	472,935	55,066,790
0	426,186	0	4,665,872	4,891,571	244,835,508
646,887	0	833,555	146,609	23,785	22,146,652
0	1,269,023	0	0	644,560	113,207,605
6,354,425	256,871	3,276,077	0	448,030	114,521,435
871,277	111,866	563,680	0	336,187	32,691,607
0	144,606	491,392	0	114,179	34,890,263
90,192	0	0	0	730,294	38,321,251
246,268	3,827	0	0	239,229	26,455,741
0	307,415	0	0	1,835,978	111,126,958
2,819,570	0	0	0	835,571	54,581,111
1,451,333	0	281,300	0	881,531	97,005,635
10,446	19,044	0	0	14,934	974,927
1,691,431	0	3,934	828,623	38,514	34,223,784
395,199	0	0	0	112,995	28,825,143
36,854	0	0	0	129,438	78,921,472
1,251,457	0	730,692	404,285	6,236	25,212,229
297,077	198,499	0	0	33,900	24,397,610
0	702,764	0	0	185,941	28,209,136
0	303,502	0	0	361,356	37,835,587
2,040,631	0	0	0	1,042,002	63,739,669
0	0	0	0	325,128	41,352,635
4,262,605	0	0	0	1,211,607	170,007,217
982,289	552,514	0	0	584,081	100,197,558
512,555	4,680	0	0	439,134	37,017,307
2,551,169	0	0	0	1,536,567	201,894,955
0	15,946,451	61,468	0	4,879,282	430,606,466
0	0	0	0	2,482,977	179,538,136
125,126	78,583	0	0	636,189	40,904,662
1,087,047	0	0	0	212,397	103,125,697
0	605,984	0	0	320,406	66,671,682
625,358	0	0	0	15,906	15,673,125
14,770,941	0	0	0	1,365,046	462,883,780
346,424	0	2,086,035	811,002	239,627	26,768,702
0	0	0	0	658,069	69,702,943
688,260	0	0	0	29,327	12,033,357
837,407	319,388	33,071	0	29,016	32,936,654
1,323,671	282,783	0	0	161,473	25,953,182
0	0	0	0	698,181	106,082,766
666,790	0	0	71,479	29,426	26,915,893

(Continued)

Expenses from the Statement of Activities
For the Year ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$14,348,119	\$8,461,238	\$11,923,040	\$8,958,623	\$31,410,182	\$21,902,038
Ross	7,344,451	3,854,386	10,513,655	7,494,569	665,536	21,951,312
Sandusky	7,155,211	3,372,461	11,479,763	5,667,826	476,501	19,276,761
Scioto	7,699,008	2,648,120	7,882,814	4,658,094	10,775,891	11,035,133
Seneca	6,028,548	2,450,533	6,668,801	6,153,195	8,899,825	6,512,765
Shelby	4,892,127	2,593,436	4,850,300	10,947,920	277,070	14,309,680
Stark	23,511,403	16,001,231	25,848,648	21,617,023	85,103,577	47,451,793
Summit	33,401,668	28,149,783	77,096,415	17,542,294	132,978,121	87,966,370
Trumbull	24,829,319	13,216,310	19,874,880	13,349,799	39,098,357	41,792,059
Tuscarawas	8,586,927	4,510,096	9,142,427	11,546,316	9,345,278	13,719,747
Union	10,044,514	2,565,051	6,248,453	5,125,903	2,890,455	16,121,976
Van Wert	5,046,079	1,252,439	3,196,612	4,690,905	115,780	6,914,706
Warren	21,846,409	10,600,831	30,235,088	10,610,939	719,384	42,878,607
Washington	5,807,373	2,719,929	8,838,537	7,864,821	15,596,586	9,145,473
Wayne	8,103,918	5,869,841	10,159,616	9,372,804	632,277	29,702,410
Wood	21,007,389	8,649,069	8,521,931	8,684,793	12,782,725	43,709,061

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$317,376	\$185,690	\$0	\$0	\$1,757,285	\$99,263,591
986,275	0	0	95,612	462,787	53,368,583
388,145	0	172,371	1,721,818	134,886	49,845,743
1,229,369	498,336	848,780	0	623,005	47,898,550
343,012	240,198	0	0	125,935	37,422,812
292,341	0	0	215,472	15,902	38,394,248
0	0	348,355	81,216	390,438	220,353,684
20,707,434	8,181,534	0	0	3,272,576	409,296,195
76	0	0	0	834,116	152,994,916
0	216,049	0	0	112,164	57,179,004
382,067	0	103,024	367,949	283,178	44,132,570
440,722	35,210	0	71,452	242,612	22,006,517
1,144,044	0	0	0	1,261,821	119,297,123
835,434	0	0	380,302	263,050	51,451,505
1,249,987	0	0	0	236,574	65,327,427
1,154,650	302,599	0	0	400,487	105,212,704

Summary Data from the General Fund Balance Sheet
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Outflows of Resources	Total Liabilities	Deferred Inflows of Resources
Allen	\$6,805,943	\$13,647,681	\$0	\$1,384,218	\$4,786,734
Ashland	1,256,692	5,664,755	0	281,388	3,629,199
Ashtabula	4,794,875	11,412,847	0	872,793	5,459,877
Athens	1,864,495	5,425,659	0	545,022	2,134,413
Auglaize	4,622,407	11,904,765	0	730,510	2,674,905
Belmont	3,154,575	10,631,392	0	809,608	4,536,264
Butler	11,310,626	40,369,867	0	4,350,236	23,717,493
Carroll	2,616,823	5,969,083	0	1,164,669	2,468,683
Clark	8,699,641	19,046,741	0	1,280,923	5,199,963
Clermont	18,339,616	38,296,168	0	1,435,517	16,161,802
Clinton	14,257,313	32,942,498	0	765,685	16,657,468
Coshocton	2,869,999	6,876,162	0	449,368	2,863,167
Crawford	4,419,541	7,983,059	0	373,854	2,486,300
Defiance	4,884,744	13,171,838	0	463,369	2,626,786
Delaware	25,983,478	55,150,560	0	2,280,987	16,441,831
Erie	7,344,310	19,028,929	0	1,261,265	8,154,710
Fairfield	13,399,585	33,607,601	0	2,234,945	12,299,306
Franklin	168,612	277,140	0	15,002	62,113
Fulton	6,270,923	10,776,888	0	373,278	2,610,955
Gallia	1,438,384	6,160,442	0	488,651	3,747,094
Geauga	7,337,958	22,176,153	0	1,146,421	12,707,795
Henry	5,851,985	9,471,369	0	499,302	2,687,964
Hocking	3,382,330	6,528,269	0	265,402	2,448,894
Holmes	2,921,161	7,553,367	0	454,084	3,792,129
Huron	3,205,739	6,833,436	0	609,239	1,889,022
Jefferson	1,097,116	8,856,745	0	277,592	3,675,445
Knox	2,805,459	8,873,535	0	584,157	4,886,531
Lake	10,522,347	27,357,310	0	2,252,088	12,160,644
Licking	12,576,828	29,211,184	0	1,888,829	12,293,968
Logan	2,950,709	7,533,329	0	644,902	3,346,521
Lorain	8,119,843	32,764,917	0	11,501,619	0
Lucas	31,426,376	69,469,476	0	5,956,146	23,964,747
Mahoning	7,715,752	27,465,871	0	2,084,547	12,992,515
Marion	3,918,417	10,146,543	0	474,534	4,570,251
Medina	4,163,264	20,669,127	0	1,579,665	11,655,301
Miami	13,928,504	22,746,126	0	668,350	5,525,150
Monroe	1,516,509	3,904,310	0	419,155	1,291,224
Montgomery	60,984,477	118,461,324	0	35,872,388	0
Morrow	1,551,370	4,729,824	0	783,246	2,493,063
Muskingum	8,485,318	21,394,267	0	1,532,463	8,529,581
Noble	1,812,983	3,750,293	0	196,852	1,445,967
Pickaway	2,983,037	7,502,546	0	855,313	3,001,637
Pike	7,328,858	10,422,198	0	291,064	2,214,547
Portage	8,847,529	25,164,864	0	2,403,852	6,816,106
Preble	3,308,142	7,228,355	0	657,448	1,987,718

Fund Balances					Total Fund Balance
Nonspendable	Restricted	Assigned	Committed	Unassigned	
\$504,909	\$250,615	\$1,098,721	\$1,266,980	\$4,355,504	\$7,476,729
221,313	9,153	255,034	2,107	1,266,561	1,754,168
363,823	0	530,458	231,348	3,954,548	5,080,177
218,988	0	1,185,752	0	1,341,484	2,746,224
2,281,567	0	66,334	0	6,151,449	8,499,350
361,860	0	1,963,181	0	2,960,479	5,285,520
1,068,084	0	4,801,980	85,102	6,346,972	12,302,138
124,473	0	1,393,554	45,749	771,955	2,335,731
599,373	0	1,116,346	0	10,850,136	12,565,855
1,178,236	142,764	3,822,386	0	15,555,463	20,698,849
516,062	0	644,219	87,355	14,271,709	15,519,345
164,457	0	1,790,966	0	1,608,204	3,563,627
329,346	0	290,771	0	4,502,788	5,122,905
5,111,055	0	4,469,885	91,602	409,141	10,081,683
1,692,210	0	4,160,740	8,646,617	21,928,175	36,427,742
1,187,049	0	537,256	622,454	7,266,195	9,612,954
2,712,453	0	8,068,619	732,367	7,559,911	19,073,350
1,959	736	0	25,256	172,074	200,025
466,019	0	966,200	0	6,360,436	7,792,655
84,113	0	9,326	27,148	1,804,110	1,924,697
446,411	0	359,766	457,745	7,058,015	8,321,937
95,337	0	44,759	0	6,144,007	6,284,103
146,982	0	391,414	0	3,275,577	3,813,973
191,518	0	2,136,813	358,270	620,553	3,307,154
228,601	0	105,310	0	4,001,264	4,335,175
502,844	0	77,773	0	4,323,091	4,903,708
216,611	0	1,525,988	0	1,660,248	3,402,847
432,351	0	3,385,838	1,805,538	7,320,851	12,944,578
486,538	0	4,858,587	300,000	9,383,262	15,028,387
604,431	0	878,152	41,803	2,017,520	3,541,906
9,906,178	0	483,766	0	10,873,354	21,263,298
1,595,698	259,307	472,004	5,713,823	31,507,751	39,548,583
467,191	2,403,449	1,465,304	1,046,772	7,006,093	12,388,809
658,610	0	260,444	0	4,182,704	5,101,758
137,065	113,066	325,330	0	6,858,700	7,434,161
592,566	0	1,072,498	0	14,887,562	16,552,626
136,426	0	585,692	0	1,471,813	2,193,931
7,755,986	0	1,108,565	17,083,949	56,640,436	82,588,936
224,812	0	882,284	321,120	25,299	1,453,515
552,401	0	3,832,353	15,202	6,932,267	11,332,223
151,885	0	1,068,005	48,635	838,949	2,107,474
190,337	0	0	0	3,455,259	3,645,596
195,656	0	599,623	0	7,121,308	7,916,587
1,130,194	0	310,466	27,339	14,476,907	15,944,906
249,492	0	134,351	0	4,199,346	4,583,189

(Continued)

Summary Data from the General Fund Balance Sheet
For the Year Ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Outflows of Resources	Total Liabilities	Deferred Inflows of Resources
Richland	\$2,030,877	\$11,702,783	\$0	\$2,683,308	\$7,142,905
Ross	4,618,589	13,815,450	0	868,520	5,119,348
Sandusky	3,957,303	10,872,513	0	676,931	4,231,863
Scioto	2,622,464	9,013,248	0	993,704	3,904,141
Seneca	2,457,821	8,272,256	0	957,066	3,070,934
Shelby	1,157,138	5,307,946	0	754,093	2,998,913
Stark	17,621,548	36,223,321	0	2,309,468	16,534,281
Summit	41,888,469	83,349,342	0	4,671,315	28,685,223
Trumbull	7,595,119	21,063,932	0	1,990,528	10,063,023
Tuscarawas	10,011,881	20,703,422	0	890,199	6,584,154
Union	7,792,134	15,049,759	0	781,313	5,843,203
Van Wert	1,142,479	3,979,280	0	538,236	2,357,707
Warren	25,742,300	47,184,215	0	3,467,320	15,363,621
Washington	10,587,316	17,156,191	0	1,043,479	4,035,869
Wayne	6,327,893	14,424,428	0	967,743	5,711,075
Wood	20,193,289	35,207,327	0	1,529,920	10,577,826

Fund Balances					Total Fund Balance
Nonspendable	Restricted	Assigned	Committed	Unassigned	
\$650,416	\$0	\$16,582	\$77,676	\$1,131,896	\$1,876,570
1,364,179	0	503,566	622,288	5,337,549	7,827,582
625,393	19,303	1,156,641	42,083	4,120,299	5,963,719
301,733	0	724,630	0	3,089,040	4,115,403
316,432	0	1,302,115	11,855	2,613,854	4,244,256
212,282	0	193,501	0	1,149,157	1,554,940
2,027,444	0	6,369,772	772,835	8,209,521	17,379,572
3,491,774	0	6,604,448	0	39,896,582	49,992,804
924,761	0	2,490,087	0	5,595,533	9,010,381
1,339,167	0	6,652,692	0	5,237,210	13,229,069
336,451	0	1,780,140	507,356	5,801,296	8,425,243
35,722	0	107,474	0	940,141	1,083,337
31,219	0	1,868,372	0	26,453,683	28,353,274
360,264	0	3,950,126	79,561	7,686,892	12,076,843
622,685	3,284	683,246	994,380	5,442,015	7,745,610
2,162,627	0	2,598,978	0	18,337,976	23,099,581

Summary Data from the Governmental Fund Balance Sheet
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Total Liabilities	Deferred Inflows of Resources
Allen	\$38,565,232	\$68,320,371	\$4,897,599	\$23,060,311
Ashland	15,614,654	29,778,208	1,583,788	11,539,268
Ashtabula	35,907,463	63,691,851	4,945,148	21,619,316
Athens	21,157,308	40,108,440	2,743,975	13,928,579
Auglaize	20,138,626	36,833,549	3,907,013	9,819,984
Belmont	29,997,317	54,752,696	3,079,334	18,151,990
Butler	123,964,271	253,251,347	34,559,054	115,613,097
Carroll	10,817,534	20,073,720	2,002,061	7,009,477
Clark	39,250,450	108,798,884	8,721,843	55,253,643
Clermont	56,670,279	110,977,420	8,160,310	48,612,319
Clinton	43,035,688	70,656,838	2,413,937	23,440,209
Coshocton	14,128,751	27,682,042	1,496,565	11,302,397
Crawford	20,881,879	34,933,662	1,958,037	12,003,099
Defiance	23,050,021	41,946,810	4,161,088	10,278,486
Delaware	86,754,706	146,333,197	6,554,503	43,517,227
Erie	30,798,939	56,431,982	3,760,756	20,125,781
Fairfield	52,987,663	103,498,422	10,398,657	37,877,546
Franklin	743,963	1,390,055	68,892	566,879
Fulton	26,255,286	40,708,673	1,516,594	11,026,583
Gallia	6,011,408	17,739,661	1,981,153	8,082,572
Geauga	43,192,600	86,942,270	9,469,628	37,815,556
Henry	17,865,140	31,837,264	1,481,938	10,008,565
Hocking	12,007,997	21,954,839	1,300,309	8,205,017
Holmes	14,058,998	26,214,866	1,416,728	9,395,464
Huron	16,963,979	28,041,550	2,043,766	7,388,588
Jefferson	26,163,969	54,553,573	5,088,200	18,904,336
Knox	24,595,857	42,265,564	1,483,817	15,326,425
Lake	78,668,471	161,239,036	10,688,073	66,664,183
Licking	39,643,836	86,036,330	8,977,057	35,465,470
Logan	16,178,095	30,881,397	2,275,753	10,995,203
Lorain	95,665,496	199,546,774	90,132,483	0
Lucas	156,063,269	320,279,364	47,740,440	140,251,866
Mahoning	82,182,105	144,239,243	16,960,913	49,076,854
Marion	25,667,239	44,084,332	3,727,301	13,756,092
Medina	47,743,502	95,941,429	8,189,201	38,571,056
Miami	46,165,148	77,304,994	9,873,794	23,544,524
Monroe	6,729,813	12,181,399	1,149,926	3,338,666
Montgomery	268,171,462	506,017,610	228,599,284	0
Morrow	9,242,346	19,967,884	1,789,920	6,945,298
Muskingum	44,712,383	84,704,702	6,222,474	28,548,867
Noble	7,021,782	13,030,090	802,925	4,762,509
Pickaway	21,662,384	33,828,943	2,482,675	8,754,654
Pike	19,921,386	32,034,587	2,374,125	8,291,096
Portage	68,405,014	120,463,154	15,191,179	33,933,900
Preble	13,108,378	21,830,651	2,114,513	5,818,249

Fund Balances					Total
Nonspendable	Restricted	Assigned	Committed	Unassigned	Fund Balance
\$4,168,476	\$27,580,241	\$2,492,693	\$1,765,547	\$4,355,504	\$40,362,461
710,755	14,403,638	255,034	19,164	1,266,561	16,655,152
2,834,718	29,576,315	530,458	231,348	3,954,548	37,127,387
847,495	18,190,742	3,088,338	36,867	1,272,444	23,435,886
3,622,138	14,259,769	67,889	316,552	4,840,204	23,106,552
794,145	25,889,093	1,963,181	1,914,474	2,960,479	33,521,372
4,355,378	104,638,361	4,801,980	88,346	(10,804,869)	103,079,196
595,073	7,835,175	1,393,554	606,034	632,346	11,062,182
1,263,618	33,220,886	1,116,346	0	9,222,548	44,823,398
1,178,236	33,198,637	4,553,964	0	15,273,954	54,204,791
571,997	15,788,739	6,693,784	7,646,121	14,102,051	44,802,692
545,629	8,932,482	1,790,966	2,026,196	1,587,807	14,883,080
626,455	15,677,150	290,771	4,394	4,373,756	20,972,526
7,327,896	10,550,326	8,020,770	2,307,175	(698,931)	27,507,236
3,218,182	57,001,027	4,414,592	9,869,600	21,758,066	96,261,467
1,341,403	23,271,065	537,256	622,454	6,773,267	32,545,445
3,203,155	35,867,403	8,219,992	1,872,345	6,059,324	55,222,219
3,344	538,998	7,000	40,271	164,671	754,284
756,171	19,635,823	971,137	500,000	6,302,365	28,165,496
920,349	5,204,552	9,326	187,527	1,354,182	7,675,936
538,424	33,151,584	359,766	1,078,501	4,528,811	39,657,086
293,978	13,500,172	44,759	363,863	6,143,989	20,346,761
436,141	8,428,385	391,414	0	3,193,573	12,449,513
871,432	11,160,880	2,136,813	612,996	620,553	15,402,674
949,570	13,553,052	105,310	0	4,001,264	18,609,196
1,054,839	27,291,165	77,773	0	2,137,260	30,561,037
525,100	21,159,815	2,119,842	0	1,650,565	25,455,322
1,856,543	69,805,818	3,385,838	1,805,538	7,033,043	83,886,780
627,175	28,615,303	5,429,453	361,911	6,559,961	41,593,803
1,305,712	12,022,695	1,395,349	892,411	1,994,274	17,610,441
11,485,022	66,125,304	483,766	29,333,000	1,987,199	109,414,291
2,512,091	87,877,495	472,004	14,140,732	27,284,736	132,287,058
467,191	72,079,978	1,465,304	1,046,772	3,142,231	78,201,476
1,630,493	20,916,868	313,160	0	3,740,418	26,600,939
643,198	42,290,382	698,237	0	5,549,355	49,181,172
879,855	30,327,389	1,072,498	484,169	11,122,765	43,886,676
379,470	5,261,389	585,692	0	1,466,256	7,692,807
7,755,986	169,445,656	1,108,565	45,795,903	53,312,216	277,418,326
454,701	7,765,122	1,030,387	2,021,605	(39,149)	11,232,666
1,337,331	37,876,252	3,832,353	15,202	6,872,223	49,933,361
405,783	5,121,942	1,068,005	48,635	820,291	7,464,656
598,334	17,848,747	11,257	932,683	3,200,593	22,591,614
195,656	13,906,501	599,623	0	6,667,586	21,369,366
1,456,345	55,138,985	333,238	27,339	14,382,168	71,338,075
249,492	9,665,822	142,504	0	3,840,071	13,897,889

(Continued)

Summary Data from the Governmental Fund Balance Sheet
For the Year Ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Total Liabilities	Deferred Inflows of Resources
Richland	\$52,583,385	\$93,530,202	\$10,162,824	\$34,844,953
Ross	13,748,035	36,316,633	4,364,208	15,875,881
Sandusky	25,436,418	42,945,211	3,296,496	12,258,227
Scioto	17,443,418	36,918,199	6,330,320	8,898,802
Seneca	25,597,315	41,501,461	4,678,321	9,652,405
Shelby	19,571,104	34,477,607	2,020,585	10,151,196
Stark	107,914,316	235,856,776	15,393,943	102,173,717
Summit	234,343,373	447,649,770	23,619,405	179,322,974
Trumbull	69,853,006	137,583,050	7,819,686	59,352,958
Tuscarawas	33,428,373	60,588,534	3,666,419	16,498,764
Union	35,386,917	58,177,196	3,081,987	17,326,833
Van Wert	8,040,947	17,993,539	1,551,924	7,957,891
Warren	117,194,251	195,129,472	13,448,898	64,088,003
Washington	26,685,358	46,090,842	2,509,411	14,457,435
Wayne	35,307,694	60,043,012	3,312,179	19,342,201
Wood	78,752,606	126,226,976	5,723,219	40,119,338

Fund Balances					Total Fund Balance
Nonspendable	Restricted	Assigned	Committed	Unassigned	
\$1,505,046	\$46,682,990	\$100,023	\$405,058	(\$170,692)	\$48,522,425
2,964,008	7,830,746	503,566	1,308,389	3,469,835	16,076,544
1,081,605	17,119,247	1,156,641	4,757,322	3,275,673	27,390,488
881,859	17,037,857	736,274	9,535	3,023,552	21,689,077
815,869	22,610,265	1,984,504	11,855	1,748,242	27,170,735
1,566,867	19,236,650	193,501	162,958	1,145,850	22,305,826
4,076,301	97,443,338	6,376,547	2,345,653	8,047,277	118,289,116
5,033,982	192,764,888	7,011,939	0	39,896,582	244,707,391
1,536,267	57,834,356	2,490,087	3,144,481	5,405,215	70,410,406
2,969,629	21,312,813	11,765,264	41,433	4,334,212	40,423,351
3,049,716	23,161,585	5,182,578	1,048,779	5,325,718	37,768,376
624,744	6,658,385	107,474	180,134	912,987	8,483,724
867,535	80,484,434	1,868,372	8,798,193	25,574,037	117,592,571
977,804	15,980,692	3,950,126	528,482	7,686,892	29,123,996
1,148,314	27,331,394	1,871,321	1,771,076	5,266,527	37,388,632
2,593,628	45,920,573	14,203,230	0	17,666,988	80,384,419

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Allen	\$2,659,768	\$14,603,582	\$0	\$4,683,896	\$1,757,480
Ashland	2,199,889	5,188,289	3,619	1,777,896	1,831,865
Ashtabula	3,343,373	9,222,158	0	3,817,739	2,089,551
Athens	1,931,486	5,821,327	0	2,512,951	1,636,198
Auglaize	2,016,161	7,413,435	0	1,502,888	1,255,020
Belmont	2,268,191	13,320,872	0	3,173,793	1,336,741
Butler	12,800,464	29,951,357	0	16,831,714	7,319,284
Carroll	1,608,808	2,627,855	0	1,486,204	867,111
Clark	3,199,800	21,688,731	0	5,693,086	2,687,714
Clermont	7,687,131	21,866,298	0	12,511,872	3,856,921
Clinton	2,130,403	6,711,478	0	2,120,382	1,223,447
Coshocton	1,486,113	4,742,703	0	1,437,614	964,483
Crawford	1,236,501	3,568,329	0	9,357,633	1,191,281
Defiance	1,768,208	5,017,501	0	1,460,440	1,064,022
Delaware	9,663,291	44,263,578	0	12,763,394	4,278,808
Erie	4,209,344	13,680,238	0	2,984,922	2,452,480
Fairfield	8,730,115	17,755,038	0	6,578,995	3,947,812
Franklin	37,924	148,386	0	54,588	32,943
Fulton	1,488,513	6,524,784	0	2,097,035	1,138,999
Gallia	2,268,802	3,561,827	0	1,677,809	1,023,200
Geauga	7,512,624	11,106,845	0	5,001,097	2,615,284
Henry	1,982,636	3,745,333	0	957,016	1,073,541
Hocking	1,798,118	2,594,227	109,747	1,146,200	933,006
Holmes	2,269,154	5,108,232	0	1,834,619	1,642,293
Huron	10,570,020	0	0	1,631,259	1,159,485
Jefferson	1,870,110	4,930,829	0	3,284,862	2,062,574
Knox	8,320,218	0	0	2,424,388	1,602,311
Lake	11,637,378	15,546,167	2,005,633	7,841,130	5,245,781
Licking	7,295,576	24,357,201	0	7,361,360	4,310,212
Logan	2,356,590	5,482,792	0	2,051,453	1,194,146
Lorain	7,220,679	16,423,560	0	3,719,409	6,323,067
Lucas	13,552,251	75,190,409	0	11,962,743	21,632,832
Mahoning	3,338,377	30,560,904	1,696,113	2,277,625	5,936,795
Marion	2,055,829	9,065,121	0	2,852,859	1,785,145
Medina	9,606,471	10,489,333	1,614,330	7,815,860	4,729,479
Miami	16,147,557	0	0	3,507,988	2,327,570
Monroe	993,750	2,030,362	0	2,341,842	714,192
Montgomery	13,314,448	68,802,117	2,372,068	24,912,397	17,919,779
Morrow	1,915,701	3,091,528	0	396,209	1,076,369
Muskingum	3,393,182	16,245,827	0	4,448,404	2,340,185
Noble	803,554	1,324,420	426,624	1,115,724	463,908
Pickaway	3,034,911	6,372,883	0	2,675,890	1,171,014
Pike	6,374,126	0	0	921,476	1,145,942
Portage	4,481,478	17,375,231	0	8,982,884	3,382,636
Preble	1,879,046	4,729,873	0	1,613,772	928,731

(1) May include sales and other taxes if not presented separately

Special Assessments	All Other Revenue	Total Revenues
\$0	\$1,523,275	\$25,228,001
0	585,140	11,586,698
0	1,230,586	19,703,407
0	964,275	12,866,237
0	792,999	12,980,503
0	1,264,653	21,364,250
0	4,577,124	71,479,943
0	665,089	7,255,067
0	4,348,507	37,617,838
0	5,400,701	51,322,923
0	1,329,990	13,515,700
0	2,132,407	10,763,320
0	413,128	15,766,872
0	1,080,911	10,391,082
0	3,392,655	74,361,726
0	2,055,927	25,382,911
0	1,062,331	38,074,291
0	14,731	288,572
0	1,411,148	12,660,479
0	618,407	9,150,045
0	1,591,525	27,827,375
0	641,164	8,399,690
0	386,778	6,968,076
0	389,483	11,243,781
0	665,245	14,026,009
0	1,251,373	13,399,748
0	1,220,836	13,567,753
0	7,369,644	49,645,733
0	1,809,792	45,134,141
0	756,598	11,841,579
0	11,092,694	44,779,409
18,252	3,382,339	125,738,826
0	9,229,144	53,038,958
0	878,225	16,637,179
0	2,932,346	37,187,819
0	3,044,891	25,028,006
0	190,471	6,270,617
0	6,451,744	133,772,553
0	1,432,975	7,912,782
0	3,678,807	30,106,405
0	187,132	4,321,362
0	612,396	13,867,094
0	794,595	9,236,139
0	2,715,794	36,938,023
0	453,536	9,604,958

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

<u>County</u>	<u>Property Taxes (1)</u>	<u>Sales Tax</u>	<u>Other Taxes</u>	<u>Charges for Services</u>	<u>Inter- governmental</u>
Richland	\$3,302,057	\$18,153,310	\$0	\$5,248,855	\$3,291,583
Ross	3,137,790	13,392,672	0	3,674,322	1,537,648
Sandusky	2,796,230	8,215,016	0	2,341,753	1,502,588
Scioto	1,713,618	10,911,591	355,016	2,826,656	1,837,210
Seneca	1,608,397	7,583,590	0	3,852,761	1,749,915
Shelby	1,990,147	4,135,230	0	2,648,854	1,795,161
Stark	13,677,082	101,369	0	17,098,357	7,947,827
Summit	15,851,929	38,174,037	5,518,202	31,998,172	13,237,997
Trumbull	5,868,810	21,614,316	0	4,652,468	5,624,716
Tuscarawas	3,722,627	10,625,204	0	3,943,073	2,669,137
Union	4,131,464	9,403,763	0	3,312,811	2,283,687
Van Wert	1,073,721	4,007,790	0	1,233,530	980,886
Warren	46,548,883	0	0	8,819,887	4,829,457
Washington	2,207,320	11,148,788	0	3,557,788	1,622,048
Wayne	3,794,765	9,358,877	0	4,472,907	2,516,912
Wood	5,680,517	17,205,173	23,330	7,191,943	3,645,284

(1) May include sales and other taxes if not presented separately

Special Assessments	All Other Revenue	Total Revenues
\$0	\$1,229,058	\$31,224,863
0	666,452	22,408,884
0	2,125,316	16,980,903
0	266,136	17,910,227
0	546,326	15,340,989
0	482,070	11,051,462
0	3,084,164	41,908,799
0	5,211,958	109,992,295
0	6,899,243	44,659,553
0	749,287	21,709,328
0	1,818,222	20,949,947
0	608,615	7,904,542
0	3,306,506	63,504,733
0	761,656	19,297,600
0	1,579,247	21,722,708
0	2,013,803	35,760,050

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$9,093,904	\$4,962,250	\$8,539,798	\$130,122	\$192,291	\$878,091
Ashland	4,474,573	1,276,882	4,543,186	82,305	187,902	304,989
Ashtabula	6,628,899	4,036,149	6,903,915	80,834	110,348	1,053,289
Athens	5,182,108	1,991,939	3,293,934	0	340,771	474,251
Auglaize	3,309,090	1,719,393	4,970,389	325,303	92,708	437,221
Belmont	8,569,073	2,423,324	6,639,081	995,698	547,585	569,982
Butler	18,967,355	11,236,978	33,159,704	175,818	628,660	1,279,273
Carroll	2,011,300	921,468	1,793,816	0	62,865	346,060
Clark	5,621,944	8,933,639	14,438,793	3,528,258	254,442	743,553
Clermont	14,108,042	9,273,048	22,314,264	0	530,508	1,517,043
Clinton	5,777,294	1,844,329	4,698,562	383,444	85,568	329,980
Coshocton	2,937,170	1,804,341	3,105,388	126,062	71,776	345,299
Crawford	3,401,223	1,854,256	532,479	6,491,961	349,110	272,730
Defiance	4,437,709	1,292,704	2,242,237	111,479	67,159	303,211
Delaware	13,620,744	7,896,996	29,563,712	10,480,545	275,625	294,728
Erie	8,605,829	6,430,850	7,179,866	59,993	3,576	539,609
Fairfield	9,285,448	5,422,524	13,500,503	0	664,860	702,942
Franklin	80,084	66,854	114,413	533	0	4,506
Fulton	4,025,212	1,642,484	3,135,844	6,269	91,881	799,151
Gallia	3,407,517	1,233,044	2,286,479	53,051	151,669	363,179
Geauga	8,268,513	3,415,724	10,632,981	138,900	653,719	335,830
Henry	1,864,444	1,253,865	2,872,280	52,562	55,729	297,458
Hocking	2,028,783	1,491,118	2,241,745	85,828	72,002	260,514
Holmes	3,002,199	1,633,639	3,395,786	0	79,031	471,223
Huron	5,119,098	1,683,738	4,358,545	50,507	118,133	290,775
Jefferson	4,697,239	3,698,196	197,102	0	202,567	866,804
Knox	5,553,258	2,053,656	3,878,072	77,121	174,905	551,488
Lake	14,561,680	32,114,489	0	219,281	111,034	794,928
Licking	19,217,117	0	18,152,536	0	353,460	2,818,648
Logan	4,524,453	1,977,750	4,260,807	113,425	106,806	424,823
Lorain	22,966,903	13,100,494	5,666,630	55,551	3,002	2,267,217
Lucas	33,524,342	33,315,235	33,963,353	176,048	1,137,757	1,272,544
Mahoning	13,172,808	16,849,166	20,687,213	0	0	1,576,498
Marion	4,483,474	1,859,693	5,885,220	15,295	200,217	304,534
Medina	9,363,135	7,460,837	15,173,413	560,507	1,956	2,591,994
Miami	10,912,004	0	8,777,035	210,730	174,048	2,296,402
Monroe	1,701,606	687,908	1,517,509	48,929	553,817	162,095
Montgomery	19,714,573	88,400,963	0	618,528	0	1,657,463
Morrow	3,124,634	1,143,530	1,985,374	0	83,119	335,761
Muskingum	7,700,760	6,112,241	8,685,191	134,509	424,385	514,669
Noble	1,661,407	430,469	1,058,028	0	54,378	128,746
Pickaway	4,539,135	1,859,754	5,965,878	117,095	124,802	724,139
Pike	3,146,493	1,115,490	2,348,783	97,492	52,276	195,451
Portage	12,726,637	9,011,841	14,072,587	168,066	0	598,745
Preble	3,106,718	1,460,427	3,806,673	0	80,032	358,282

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$337,465	\$98,141	\$0	\$154,944	\$35,333	\$21,375	\$24,443,714
0	22,500	0	0	55,000	0	0	10,947,337
0	247,788	0	0	0	0	0	19,061,222
0	4,727	0	0	0	59,582	6,481	11,353,793
0	0	1,568,482	0	0	0	0	12,422,586
0	0	35,554	264,006	0	72,563	13,770	20,130,636
0	426,186	0	0	0	572,272	20,752	66,466,998
61,000	0	146,609	718,194	43,659	62,672	22,836	6,190,479
0	455,319	0	5,000	0	0	0	33,980,948
250,510	0	244,391	27,624	0	0	0	48,265,430
0	0	492,417	0	0	84,300	7,451	13,703,345
0	143,478	393,725	14,726	0	144,325	27,472	9,113,762
0	0	0	0	0	0	0	12,901,759
72,733	0	348,508	9,450	0	27,824	5,701	8,918,715
0	302,500	0	0	0	0	0	62,434,850
0	0	0	0	0	2,021	23	22,821,767
0	0	151,545	0	1,523,966	184,022	47,074	31,482,884
3,725	0	0	2,065	4,607	487	61	277,335
0	0	3,934	159,825	748,596	2,309	630	10,616,135
1,703	0	0	156,683	0	4,149	4,395	7,661,869
0	0	0	0	0	10,345	0	23,456,012
175,823	0	57,944	13,656	404,285	0	0	7,048,046
54,274	198,499	0	82,705	0	24,973	497	6,540,938
0	702,764	0	22,077	0	1,491	409	9,308,619
0	303,502	0	0	0	0	0	11,924,298
75,000	75,000	460,754	0	0	9,067	1,125	10,282,854
0	0	0	150,307	0	550,637	26,139	13,015,583
275,427	0	0	0	0	0	0	48,076,839
85,000	552,514	0	0	0	0	0	41,179,275
0	0	0	0	0	0	0	11,408,064
0	0	0	18,800	115,010	0	0	44,193,607
0	209,566	450,979	21,638	0	5,684	1,075	104,078,221
0	0	0	0	0	234,935	19,122	52,539,742
125,126	60,000	0	0	0	0	0	12,933,559
78,625	0	0	0	238,511	0	0	35,468,978
0	417,576	0	0	0	0	0	22,787,795
4,814	0	0	0	0	0	934	4,677,612
3,242,270	0	0	0	0	83,044	3,069	113,719,910
0	0	163,686	79,207	811,002	14,390	5,045	7,745,748
0	0	0	127,865	386,947	123,937	7,410	24,217,914
0	0	0	0	0	0	0	3,333,028
0	316,250	1,581	0	0	19,643	858	13,669,135
0	260,995	0	204,043	0	18,697	2,499	7,442,219
0	0	0	57,774	0	0	0	36,635,650
74,475	0	0	0	71,479	0	2,625	8,960,711

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$10,623,572	\$3,761,744	\$9,967,978	\$381,663	\$209,592	\$513,373
Ross	5,876,476	3,289,065	8,642,001	457,764	665,536	584,039
Sandusky	5,746,413	2,636,553	6,290,750	36,299	129,288	677,235
Scioto	6,984,596	2,250,574	4,170,079	0	322,715	427,146
Seneca	4,992,956	2,062,175	5,485,481	34,252	190,717	412,056
Shelby	3,749,969	2,022,820	4,009,235	652,000	96,662	565,976
Stark	16,892,541	9,362,780	12,399,018	77,888	0	1,395,470
Summit	23,013,577	24,420,747	54,468,053	46,560	1,208,871	2,899,929
Trumbull	16,087,485	11,531,611	13,970,394	0	60,000	993,369
Tuscarawas	5,145,868	3,974,734	7,007,722	330,343	181,715	561,877
Union	6,467,270	2,235,256	4,407,343	109,167	279,807	1,429,961
Van Wert	3,221,783	1,195,245	2,787,875	25,196	51,420	270,312
Warren	19,935,617	8,675,280	25,205,089	0	41,403	1,078,688
Washington	5,165,185	1,966,679	7,972,872	1,063,972	98,574	514,983
Wayne	5,976,039	4,854,740	7,958,328	107,290	299,207	822,790
Wood	16,120,328	7,016,627	7,066,872	556,439	287,033	608,388

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$154,684	\$0	\$80,151	\$1,160,786	\$0	\$0	\$26,853,543
265,038	0	0	0	0	74,803	9,299	19,864,021
0	0	0	23,237	164,818	12,338	1,449	15,718,380
74,899	247,172	0	0	0	8,637	5,115	14,490,933
0	90,247	0	12,946	0	6,867	1,751	13,289,448
0	0	0	0	215,472	6,159	324	11,318,617
0	0	348,355	0	0	2,186	148	40,478,386
16,973,055	0	980,704	0	366,748	0	311,906	124,690,150
0	0	0	0	0	31,830	1,873	42,676,562
0	216,049	0	0	1,017,445	3,392	508	18,439,653
121,551	0	0	0	367,949	0	0	15,418,304
35,500	0	0	27,679	71,452	0	0	7,686,462
181,359	0	0	0	0	0	0	55,117,436
161,322	0	0	0	0	77,059	10,945	17,031,591
521,398	0	0	0	0	0	0	20,539,792
477,393	137,767	506,911	0	0	0	0	32,777,758

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Allen	\$11,016,412	\$15,376,008	\$0	\$8,943,580	\$35,179,017
Ashland	6,933,081	6,485,117	180,276	2,726,617	17,647,254
Ashtabula	15,852,499	9,222,158	0	11,102,939	41,783,196
Athens	11,162,802	7,335,201	0	5,256,921	24,087,442
Auglaize	5,701,631	8,240,210	0	3,542,685	12,336,108
Belmont	11,121,445	13,320,872	499,356	6,927,772	22,023,478
Butler	61,668,966	29,951,357	2,479,528	37,054,922	98,756,052
Carroll	4,136,843	2,627,855	0	4,177,099	11,486,173
Clark	20,404,440	21,688,731	0	14,653,521	57,805,817
Clermont	21,042,894	24,236,020	0	22,323,845	36,830,695
Clinton	6,705,416	6,778,044	0	2,792,349	15,013,229
Coshocton	6,729,181	4,742,703	0	6,471,637	15,950,899
Crawford	6,121,697	5,352,445	0	13,006,264	14,008,903
Defiance	5,252,772	5,017,501	0	2,790,976	13,926,106
Delaware	25,029,852	44,263,578	0	19,048,553	26,279,329
Erie	11,140,634	13,680,238	0	7,379,708	21,916,298
Fairfield	24,243,583	17,755,038	170,629	15,647,868	36,951,993
Franklin	387,842	148,386	0	92,463	328,514
Fulton	6,916,102	7,048,930	0	5,044,880	12,642,870
Gallia	3,319,004	4,453,120	0	4,771,341	17,663,314
Geauga	26,679,474	11,706,845	0	9,474,198	30,873,073
Henry	5,896,685	3,745,333	0	3,171,837	13,588,061
Hocking	4,785,669	3,325,171	766,384	2,570,580	11,635,425
Holmes	5,739,972	5,605,604	0	5,022,563	13,439,836
Huron	14,464,564	0	0	4,234,227	21,353,309
Jefferson	9,347,678	10,569,566	0	7,802,953	32,941,678
Knox	16,277,842	0	0	3,731,180	17,210,507
Lake	53,232,739	15,546,167	2,797,833	16,167,941	69,956,712
Licking	24,256,815	24,357,201	0	12,941,423	37,294,997
Logan	6,652,692	8,224,131	0	5,200,464	14,438,933
Lorain	46,009,360	24,629,684	0	17,532,175	90,736,566
Lucas	90,163,498	75,190,409	5,114,148	36,836,387	200,569,764
Mahoning	29,118,104	30,560,904	1,696,113	5,361,961	85,181,757
Marion	6,973,341	9,065,121	0	4,332,473	23,522,501
Medina	24,621,869	20,978,985	1,614,330	16,895,034	39,344,149
Miami	27,828,466	0	0	12,128,557	28,084,064
Monroe	1,890,576	2,030,362	0	6,661,962	9,787,877
Montgomery	121,497,988	68,802,117	9,137,155	47,406,183	206,815,454
Morrow	3,925,014	3,091,528	0	3,076,987	13,423,089
Muskingum	18,549,342	16,245,827	470,935	10,193,353	30,069,779
Noble	2,411,286	1,324,420	0	2,150,189	6,591,644
Pickaway	7,442,303	6,563,467	0	3,896,168	13,050,157
Pike	8,622,726	0	0	3,789,163	22,718,595
Portage	24,761,739	17,375,231	0	17,113,732	44,159,878
Preble	4,073,384	4,729,873	0	3,516,331	14,651,799

(1) May include sales and other taxes if not presented separately

Special Assessments	All Other Revenue	Total Revenues
\$2,018,535	\$5,603,175	\$78,136,727
0	1,964,962	35,937,307
199,759	3,895,866	82,056,417
0	2,433,753	50,276,119
1,352,764	1,607,023	32,780,421
0	3,699,143	57,592,066
2,537,425	15,398,111	247,846,361
0	1,111,584	23,539,554
137,487	4,129,417	118,819,413
1,276,439	9,165,583	114,875,476
140,903	2,385,946	33,815,887
0	2,892,790	36,787,210
307,096	1,769,526	40,565,931
583,912	2,046,934	29,618,201
932,772	5,747,644	121,301,728
353,857	3,097,993	57,568,728
481,580	4,082,284	99,332,975
0	43,075	1,000,280
380,367	2,640,847	34,673,996
0	1,048,919	31,255,698
363,694	3,754,778	82,852,062
473,268	1,226,213	28,101,397
3,541	1,638,819	24,725,589
0	1,576,788	31,384,763
129,337	1,467,413	41,648,850
0	2,278,813	62,940,688
24,059	2,691,917	39,935,505
3,027,817	13,780,336	174,509,545
178,677	4,294,718	103,323,831
5,327	2,028,932	36,550,479
590,850	19,974,520	199,473,155
3,840,594	16,694,359	428,409,159
5,070,590	18,776,538	175,765,967
102,885	3,064,518	47,060,839
940,211	4,206,174	108,600,752
0	4,023,792	72,064,879
0	(2,795,763)	17,575,014
275,066	11,042,231	464,976,194
0	3,727,085	27,243,703
17,546	4,966,304	80,513,086
0	1,010,641	13,488,180
108,769	1,159,996	32,220,860
0	1,521,421	36,651,905
165,354	4,059,705	107,635,639
172,913	925,869	28,070,169

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Richland	\$16,307,046	\$18,153,310	\$0	\$13,071,097	\$51,619,335
Ross	10,106,372	13,392,672	0	6,258,526	23,396,364
Sandusky	7,576,554	9,861,072	0	7,102,413	22,559,004
Scioto	6,070,224	10,911,591	355,016	6,260,851	26,663,759
Seneca	4,984,904	7,583,590	0	6,405,638	22,448,352
Shelby	6,369,333	8,269,634	0	5,186,845	15,162,646
Stark	57,106,797	20,403,559	0	28,762,991	123,575,939
Summit	122,564,939	38,174,037	9,448,836	51,261,418	168,165,479
Trumbull	32,754,839	23,199,883	0	12,817,605	69,272,657
Tuscarawas	9,830,632	10,625,204	0	6,388,787	23,650,020
Union	11,640,235	11,904,107	0	6,152,517	20,886,903
Van Wert	3,350,933	4,007,790	102,457	2,445,621	10,976,809
Warren	75,424,433	0	0	12,698,839	36,645,811
Washington	8,333,482	11,148,788	0	5,742,421	24,747,791
Wayne	14,060,757	10,584,910	0	10,838,136	26,763,708
Wood	27,119,703	17,205,173	112,842	12,295,410	42,831,840

(1) May include sales and other taxes if not presented separately

Special Assessments	All Other Revenue	Total Revenues
\$854,639	\$2,030,842	\$102,036,269
13,988	1,682,453	54,850,375
220,215	2,821,021	50,140,279
0	2,536,241	52,797,682
254,864	1,347,736	43,025,084
291,174	2,162,102	37,441,734
622,740	7,925,468	238,397,494
533,956	9,255,829	399,404,494
619,015	13,023,038	151,687,037
0	3,061,300	53,555,943
141,711	3,182,156	53,907,629
253,525	1,441,446	22,578,581
1,337,407	5,744,675	131,851,165
0	1,617,116	51,589,598
2,173	3,670,601	65,920,285
801,755	3,696,313	104,063,036

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$11,629,048	\$8,661,102	\$10,857,028	\$9,981,476	\$15,872,174	\$14,905,897
Ashland	5,122,289	1,876,516	5,978,410	5,145,043	11,509,928	6,007,036
Ashtabula	9,565,447	5,159,153	8,916,691	6,523,972	21,725,819	29,865,932
Athens	6,032,282	2,226,535	5,723,483	5,159,020	3,647,196	26,258,264
Auglaize	3,728,124	2,131,488	5,760,195	6,360,402	6,270,272	3,561,555
Belmont	9,447,257	3,151,749	8,097,775	7,178,372	12,263,703	12,860,415
Bulter	24,937,200	13,440,985	44,822,472	26,482,665	58,659,569	63,706,610
Carroll	2,649,589	1,038,524	2,333,745	4,083,949	4,128,110	5,038,875
Clark	7,219,675	12,971,418	15,766,101	11,133,982	23,803,822	33,319,613
Clermont	17,630,184	10,927,454	26,774,312	8,279,558	1,365,411	27,657,480
Clinton	6,258,453	1,957,339	5,160,367	5,045,902	4,263,024	6,787,897
Coshocton	3,669,938	1,850,650	5,262,642	6,141,793	9,440,277	7,042,682
Crawford	4,062,611	2,284,177	5,621,272	11,151,044	6,077,845	6,942,884
Defiance	4,843,561	1,659,553	4,637,181	4,982,746	4,877,127	4,977,225
Delaware	16,260,390	8,419,479	35,929,164	20,812,343	18,006,365	7,790,467
Erie	10,797,831	9,485,130	9,835,348	5,190,682	8,280,425	6,465,954
Fairfield	11,491,091	6,911,384	15,932,082	8,084,412	22,409,743	22,935,793
Franklin	103,508	71,374	134,522	56,406	285,926	281,024
Fulton	4,795,720	1,837,122	7,088,431	5,441,272	6,191,767	4,999,689
Gallia	3,916,237	2,112,627	4,943,568	6,672,718	2,827,985	9,201,333
Geauga	10,530,717	4,197,526	12,254,606	6,352,899	7,562,603	30,499,329
Henry	2,387,070	1,315,039	3,267,442	4,568,834	1,759,926	10,821,145
Hocking	3,093,495	1,998,803	3,548,608	2,522,125	5,096,830	5,927,331
Holmes	4,623,382	1,800,396	3,926,986	4,889,531	282,968	11,023,075
Huron	6,024,582	1,771,359	5,745,892	6,955,985	9,049,759	7,788,596
Jefferson	5,620,002	4,026,826	10,216,724	6,549,844	16,445,214	12,854,228
Knox	6,402,100	2,138,498	6,905,585	5,626,902	463,601	14,648,486
Lake	18,929,126	42,217,818	0	11,048,331	25,429,307	69,500,930
Licking	24,524,367	0	21,019,756	9,218,418	4,440,203	38,817,802
Logan	5,276,037	2,731,130	5,055,028	8,909,204	1,407,707	14,130,162
Lorain	29,676,996	16,373,669	26,374,399	7,994,006	39,385,930	68,765,829
Lucas	49,267,194	52,249,833	74,186,889	17,160,795	127,742,253	86,037,826
Mahoning	25,132,729	19,997,869	24,379,271	9,584,953	48,395,040	36,394,957
Marion	5,683,527	2,256,239	8,303,816	4,788,099	7,355,000	10,119,133
Medina	22,520,523	10,413,542	19,311,261	8,455,132	23,387,209	14,404,921
Miami	14,069,902	0	15,725,885	7,388,860	15,969,575	11,271,869
Monroe	1,957,987	1,064,854	2,061,248	4,527,088	2,563,802	3,057,043
Montgomery	29,557,805	146,440,008	0	15,689,594	0	233,014,302
Morrow	3,781,539	1,440,618	3,772,911	4,038,671	3,039,057	6,683,444
Muskingum	8,975,753	6,427,692	11,189,319	9,511,035	1,355,235	29,295,105
Noble	1,921,674	497,911	1,623,163	3,468,233	1,200,107	2,428,359
Pickaway	5,168,682	2,396,501	6,865,790	5,977,935	4,426,246	5,995,541
Pike	3,695,835	1,505,129	3,412,447	4,751,625	4,685,087	4,665,581
Portage	15,192,054	9,714,004	16,567,292	8,253,201	34,314,897	18,405,900
Preble	3,588,292	1,923,315	4,446,868	4,242,842	2,110,100	9,352,721

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$1,168,455	\$98,141	\$1,087,969	\$154,944	\$8,791,959	\$727,838	\$83,936,031
0	22,500	0	0	167,836	369,453	47,637	36,246,648
0	247,788	0	1,378,578	0	392,440	236,211	84,012,031
6,282	141,761	0	302,959	0	533,801	70,278	50,101,861
0	0	1,755,398	3,761,276	0	337,953	54,408	33,721,071
511,953	0	35,554	2,547,569	0	806,313	320,191	57,220,851
0	426,186	0	5,041,559	4,665,872	16,860,040	4,643,062	263,686,220
647,045	0	146,609	734,309	1,701,533	74,649	23,579	22,600,516
0	1,254,301	0	7,920,314	0	1,335,000	646,660	115,370,886
1,513,996	0	5,086,791	12,697,387	0	1,051,727	418,793	113,403,093
868,644	111,866	538,821	1,872,354	0	5,532,850	372,637	38,770,154
0	143,478	393,725	152,156	0	496,098	104,224	34,697,663
91,374	0	0	532,137	0	579,445	836,716	38,179,505
246,608	0	352,945	1,542,916	0	791,784	240,150	29,151,796
0	302,500	0	6,849,528	0	3,408,424	1,495,869	119,274,529
2,851,212	0	0	1,128,996	0	1,581,051	738,628	56,355,257
955,113	0	151,545	3,371,163	2,227,081	1,868,581	597,205	96,935,193
6,727	18,067	0	18,291	18,798	25,741	16,114	1,036,498
1,679,361	0	3,934	4,321,448	748,596	393,700	43,098	37,544,138
340,195	0	0	552,027	0	159,923	102,795	30,829,408
36,854	0	0	10,480,559	0	431,945	131,507	82,478,545
1,251,457	0	726,729	241,834	404,285	78,512	7,206	26,829,479
296,902	198,499	0	2,989,854	0	556,469	33,900	26,262,816
0	702,764	0	2,586,668	0	486,491	186,367	30,508,628
0	303,502	0	107,237	0	703,000	363,622	38,813,534
2,352,996	75,000	560,611	2,668,395	0	2,439,765	832,804	64,642,409
0	0	0	2,671,199	1,961,519	1,503,993	301,486	42,623,369
4,503,487	0	0	3,226,736	0	2,178,001	1,242,197	178,275,933
927,436	552,514	96,568	3,874,446	0	811,969	452,196	104,735,675
512,555	0	157,752	0	0	426,250	277,970	38,883,795
2,565,388	0	0	6,500,673	115,010	2,444,396	1,526,555	201,722,851
0	15,957,962	450,979	3,405,509	0	5,769,832	5,110,766	437,339,838
0	0	0	11,135,286	0	3,714,329	2,153,440	180,887,874
125,126	60,000	0	4,565,806	0	360,811	503,719	44,121,276
845,603	0	0	3,518,525	238,511	1,975,759	275,019	105,346,005
0	605,984	0	6,424,365	0	375,871	334,673	72,166,984
624,573	0	0	512,596	0	100,321	14,760	16,484,272
14,603,959	0	0	17,781,785	0	3,318,815	1,433,367	461,839,635
403,505	0	2,063,125	1,360,331	811,002	2,396,690	188,374	29,979,267
0	0	0	204,444	1,793,495	1,376,033	465,875	70,593,986
506,056	0	0	328,829	280,061	106,427	30,265	12,391,085
837,407	316,250	33,071	405,863	0	518,681	149,086	33,091,053
430,166	260,995	0	11,290,846	0	659,784	162,985	35,520,480
0	0	0	5,774,512	0	1,329,284	647,585	110,198,729
666,790	0	0	1,927,740	71,479	430,661	30,347	28,791,155

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$12,934,677	\$8,297,567	\$11,339,363	\$4,669,147	\$30,206,187	\$21,161,633
Ross	6,886,048	3,878,653	10,201,240	5,913,033	665,536	20,737,340
Sandusky	6,506,126	3,327,286	11,334,130	5,694,968	438,771	19,378,929
Scioto	7,566,337	2,705,851	7,232,406	4,943,809	10,517,181	10,959,827
Seneca	5,309,440	2,384,195	6,335,734	3,100,927	8,673,928	6,418,774
Shelby	4,640,797	2,554,989	4,491,403	8,917,208	264,790	13,888,515
Stark	23,405,244	15,726,755	26,725,577	18,091,609	84,797,155	46,868,998
Summit	30,680,435	29,575,526	72,167,245	15,973,733	131,128,568	88,539,466
Trumbull	22,650,717	12,939,968	19,301,346	12,630,966	38,562,419	41,340,663
Tuscarawas	6,065,425	4,388,308	7,444,905	6,382,003	9,112,837	13,586,630
Union	9,684,539	2,632,086	6,143,948	6,401,112	2,770,824	16,039,947
Van Wert	4,678,875	1,283,512	3,098,848	5,205,809	111,978	6,775,291
Warren	22,269,105	9,507,064	30,115,927	6,890,600	719,234	42,657,872
Washington	5,649,540	2,698,027	8,538,891	7,817,909	15,746,959	9,006,834
Wayne	7,584,075	5,432,513	9,836,241	7,988,792	640,002	30,396,272
Wood	17,184,143	8,393,890	8,351,023	10,140,819	12,747,214	42,215,361

<u>Community Development</u>	<u>Conservation and Recreation</u>	<u>Other Current Expenditures</u>	<u>Capital Outlay</u>	<u>Inter- governmental</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total</u>
\$317,376	\$179,699	\$2,887	\$4,929,453	\$1,160,786	\$11,347,717	\$1,911,418	\$108,457,910
985,874	0	0	2,164,076	1,535,080	817,381	470,148	54,254,409
377,329	0	0	3,045,153	1,721,818	503,012	137,604	52,465,126
1,240,368	249,523	769,932	1,461,822	0	728,201	576,091	48,951,348
343,012	90,247	0	9,166,490	0	462,181	126,685	42,411,613
288,546	0	0	331,862	215,472	276,950	17,014	35,887,546
0	0	348,355	12,349,956	81,216	1,328,698	406,893	230,130,456
20,476,228	8,093,185	1,007,198	2,250,756	366,748	5,665,234	3,513,699	409,438,021
76	0	0	1,342,216	0	2,263,960	815,747	151,848,078
0	216,049	0	3,794,705	2,017,957	118,291	112,631	53,239,741
378,475	0	0	2,185,670	367,949	790,000	290,188	47,684,738
539,175	35,210	0	1,120,663	71,452	465,562	243,696	23,630,071
1,169,642	0	0	10,610,923	0	2,892,193	1,165,557	127,998,117
835,434	0	0	43,604	434,891	541,266	113,000	51,426,355
1,247,100	0	0	2,155,474	0	696,786	222,554	66,199,809
1,170,776	273,419	506,911	2,401,678	0	754,593	284,924	104,424,751

Water Enterprise Fund
Summary Data from the Statement of Net Position
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Deferred Outflows of Resources	Total Assets and Deferred Outflows of Resources	Current Liabilities
Ashtabula	\$2,969,698	\$18,904,227	\$15,925	\$21,889,850	\$1,015,825
Athens	447,793	484,516	0	932,309	84,745
Belmont	3,368,715	20,296,301	0	23,665,016	613,161
Butler	12,252,531	136,583,950	1,501,483	150,337,964	6,292,427
Clark	1,988,640	7,002,264	0	8,990,904	792,898
Clermont	12,244,812	128,765,474	175,201	141,185,487	4,930,439
Erie	3,417,569	41,377,873	72,349	44,867,791	1,857,148
Fairfield	3,715,559	25,428,749	586,817	29,731,125	966,542
Franklin	3,922	35,109	0	39,031	2,152
Fulton	2,842,492	17,681,459	0	20,523,951	767,945
Geauga	875,426	6,322,347	0	7,197,773	42,134
Jefferson	3,629,258	23,270,714	127,067	27,027,039	1,154,839
Lake	21,239,381	60,810,625	0	82,050,006	5,961,128
Licking	646,850	625,149	0	1,271,999	68,099
Logan	4,893,173	26,472,502	0	31,365,675	891,637
Lucas	2,501,677	40,804,154	0	43,305,831	1,114,169
Mahoning	875,945	11,582,038	0	12,457,983	766,268
Medina	4,467,864	104,038,386	0	108,506,250	4,183,341
Miami	1,004,887	5,337,823	0	6,342,710	656,404
Montgomery	32,708,378	109,055,579	0	141,763,957	4,023,873
Muskingum	4,056,165	22,554,555	443,547	27,054,267	799,464
Portage	6,352,775	21,310,079	0	27,662,854	1,136,521
Summit	514,145	0	0	514,145	128
Trumbull	21,222,680	1,993,366	0	23,216,046	722,382
Tuscarawas	692,532	11,385,148	0	12,077,680	314,837
Warren	14,022,506	106,299,089	0	120,321,595	1,216,541

Non-Current Liabilities	Deferred Inflows of Resources	Total Liabilities and Deferred Inflows of Resources	Net Position			Total Net Position
			Invested in Capital Assets	Restricted	Unrestricted	
\$16,896,597	\$0	\$17,912,422	\$1,510,161	\$0	\$2,451,342	\$3,961,503
88,273	0	173,018	400,280	0	359,011	759,291
9,905,572	0	10,518,733	9,824,929	384,546	2,936,808	13,146,283
59,098,244	0	65,390,671	73,081,364	2,000,000	9,865,929	84,947,293
2,059,840	0	2,852,738	4,810,711	0	1,327,455	6,138,166
20,536,421	0	25,466,860	101,377,487	3,467,745	10,873,395	115,718,627
24,816,254	0	26,673,402	15,195,596	0	2,998,793	18,194,389
8,965,675	0	9,932,217	16,531,162	0	3,267,746	19,798,908
16,588	0	18,740	18,073	0	2,218	20,291
2,104,878	0	2,872,823	15,015,401	0	2,635,727	17,651,128
764	0	42,898	6,322,347	0	832,528	7,154,875
7,423,596	0	8,578,435	15,098,482	0	3,350,122	18,448,604
958,468	0	6,919,596	60,310,625	0	14,819,785	75,130,410
0	0	68,099	565,149	0	638,751	1,203,900
14,898,185	0	15,789,822	11,075,154	0	4,500,699	15,575,853
3,544,185	0	4,658,354	36,251,514	0	2,395,963	38,647,477
4,960,379	0	5,726,647	6,058,013	0	673,323	6,731,336
39,480,413	0	43,663,754	61,745,768	0	3,096,728	64,842,496
2,735,990	0	3,392,394	2,397,705	0	552,611	2,950,316
9,082,043	0	13,105,916	99,572,329	0	29,085,712	128,658,041
9,052,586	0	9,852,050	13,465,274	0	3,736,943	17,202,217
3,995,828	0	5,132,349	16,613,929	0	5,916,576	22,530,505
0	0	128	0	0	514,017	514,017
1,966,373	0	2,688,755	18,498,677	0	2,028,614	20,527,291
5,257,028	0	5,571,865	9,488,965	0	(2,983,150)	6,505,815
4,394,405	0	5,610,946	99,628,129	0	15,082,520	114,710,649

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues (Expenses)
Ashtabula	\$3,908,269	\$2,207,830	\$910,929	\$789,510	(\$669,338)
Athens	730,173	755,002	36,492	(61,321)	(2,595)
Belmont	4,012,353	3,348,373	721,894	(57,914)	(545,619)
Butler	20,903,045	16,814,208	6,510,422	(2,421,585)	(2,949,021)
Clark	2,157,641	2,331,035	183,080	(356,474)	(52,259)
Clermont	13,594,817	6,907,643	3,870,503	2,816,671	(1,112,387)
Erie	8,142,041	5,017,936	1,530,006	1,594,099	(1,488,578)
Fairfield	2,721,405	1,848,333	830,783	42,289	(539,196)
Franklin	8,002	6,041	474	1,487	(217)
Fulton	2,872,811	2,713,089	481,708	(321,986)	(63,621)
Geauga	1,077,227	915,101	241,941	(79,815)	0
Jefferson	4,623,099	3,581,060	1,298,167	(256,128)	(105,071)
Lake	17,389,459	10,039,207	1,831,616	5,518,636	(382)
Licking	263,497	143,058	28,912	91,527	(12,413)
Logan	3,114,070	1,965,433	796,876	351,761	(756,845)
Lucas	2,165,137	610,629	1,801,022	(246,514)	(159,336)
Mahoning	456,111	1,300,023	344,922	(1,188,834)	(177,884)
Medina	11,358,218	4,261,516	2,535,090	4,561,612	(2,094,294)
Miami	1,863,830	1,187,199	185,938	490,693	18,069
Montgomery	34,946,358	30,863,512	4,555,930	(473,084)	(1,387,337)
Muskingum	3,822,259	2,545,955	930,330	345,974	(418,618)
Portage	4,294,066	2,278,434	571,422	1,444,210	(121,938)
Summit	5,164	0	0	5,164	(2,811)
Trumbull	5,803,189	3,991,488	815,914	995,787	(33,489)
Tuscarawas	928,052	985,417	155,873	(213,238)	665,321
Warren	10,441,243	8,526,501	4,469,670	(2,554,928)	(734,197)

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Change in Net Position	Net Working Capital
\$0	\$0	\$0	\$120,172	\$1,953,873
0	0	0	(63,916)	363,048
0	0	32,841	(570,692)	2,755,554
2,805	0	2,769,877	(2,597,924)	5,960,104
0	0	440,672	31,939	1,195,742
0	5,437	1,478,334	3,177,181	7,314,373
0	10,634	0	94,887	1,560,421
0	0	139,087	(357,820)	2,749,017
0	53	19	1,236	1,770
0	0	1,140,901	755,294	2,074,547
0	47,428	0	(127,243)	833,292
0	0	139,195	(222,004)	2,474,419
0	100,000	442,263	5,860,517	15,278,253
0	0	0	79,114	578,751
54,724	0	102,375	(247,985)	4,001,536
98,290	231,404	322,176	(216,788)	1,387,508
445,000	0	0	(921,718)	109,677
0	0	3,334,964	5,802,282	284,523
0	0	0	508,762	348,483
0	1,197	196,107	(1,665,511)	28,684,505
7,378	2,619	899,854	831,969	3,256,701
0	0	0	1,322,272	5,216,254
0	0	0	2,353	514,017
486,519	2,094,798	57,959	(588,022)	20,500,298
0	0	0	452,083	377,695
0	0	2,840,061	(449,064)	12,805,965

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2012
All Counties Reporting Under GAAP

County	Long-Term Obligations				Total Long-Term Liabilities
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Ashtabula	\$0	\$4,502,000	\$13,065,495	\$10,829	\$17,578,324
Athens	0	0	84,237	33,675	117,912
Belmont	3,704,162	6,040,000	290,828	186,641	10,221,631
Butler	5,303,041	19,664,413	10,341,878	27,907,247	63,216,579
Clark	1,285,000	0	679,289	95,551	2,059,840
Clermont	0	17,490,000	1,095,794	5,264,834	23,850,628
Erie	4,271,556	0	21,983,070	38,045	26,292,671
Fairfield	9,520,253	0	0	93,594	9,613,847
Franklin	8,770	0	8,266	297	17,333
Fulton	0	0	2,695,743	67,127	2,762,870
Geauga	0	0	0	764	764
Jefferson	1,632,158	0	6,640,242	55,072	8,327,472
Lake	0	0	0	1,034,616	1,034,616
Licking	60,000	0	0	0	60,000
Logan	0	15,314,700	82,648	108,364	15,505,712
Lucas	0	0	3,736,242	0	3,736,242
Mahoning	1,315,000	3,145,000	601,416	34,205	5,095,621
Medina	39,970	0	42,252,648	110,533	42,403,151
Miami	2,249,287	0	690,831	19,261	2,959,379
Montgomery	860,944	0	0	7,199,254	8,060,198
Muskingum	5,732,987	0	3,725,370	111,413	9,569,770
Portage	0	4,696,150	0	41,490	4,737,640
Summit	0	0	0	0	0
Trumbull	37,230	0	2,025,766	52,684	2,115,680
Tuscarawas	476,700	0	4,673,830	290,920	5,441,450
Warren	0	0	4,370,905	254,015	4,624,920

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Sewer Enterprise Fund
Summary Data from the Statement of Net Position
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Deferred Outflows of Resources	Total Assets and Deferred Outflows of Resources	Current Liabilities
Allen	\$6,345,097	\$40,551,431	\$0	\$46,896,528	\$3,666,777
Ashtabula	3,074,082	9,355,638	0	12,429,720	563,402
Athens	1,602,738	4,249,826	0	5,852,564	89,024
Auglaize	572,117	3,076,291	0	3,648,408	47,897
Belmont	2,469,521	12,409,025	0	14,878,546	884,996
Butler	25,811,833	196,650,665	893,494	223,355,992	4,585,580
Carroll	714,814	5,867,648	0	6,582,462	138,542
Clark	5,435,651	12,422,973	0	17,858,624	2,249,003
Clermont	28,751,155	187,236,568	683,521	216,671,244	5,538,651
Crawford	235,332	1,571,443	4,829	1,811,604	21,438
Defiance	2,336,662	11,131,042	0	13,467,704	1,683,362
Delaware	32,448,435	198,504,654	1,967,593	232,920,682	6,053,509
Erie	3,721,950	64,334,448	77,284	68,133,682	2,469,976
Fairfield	5,105,138	30,438,126	813,066	36,356,330	1,362,835
Fulton	1,216,957	5,539,324	0	6,756,281	78,998
Gallia	4,104,572	10,876,111	0	14,980,683	306,903
Geauga	5,290,382	32,035,312	0	37,325,694	1,177,983
Henry	1,595,903	976,088	0	2,571,991	53,046
Hocking	200,475	1,201,698	0	1,402,173	15,401
Holmes	906,075	11,885,417	0	12,791,492	571,067
Jefferson	2,932,630	22,095,320	130,447	25,158,397	2,452,631
Knox	3,107,170	12,295,381	0	15,402,551	707,949
Lake	17,833,960	119,591,861	0	137,425,821	11,971,559
Licking	4,327,402	17,224,906	0	21,552,308	994,505
Lorain	7,353,312	16,487,717	0	23,841,029	1,238,201
Lucas	5,531,861	35,106,779	0	40,638,640	646,463
Mahoning	17,514,115	86,312,202	0	103,826,317	3,194,749
Marion	3,618,193	7,636,383	0	11,254,576	283,763
Medina	10,846,740	142,391,907	0	153,238,647	5,019,060
Miami	2,229,782	27,142,084	0	29,371,866	944,241
Montgomery	(52,701,078)	194,465,035	0	141,763,957	11,040,906
Morrow	168,049	2,087,244	0	2,255,293	22,353
Muskingum	9,252,797	49,354,446	109,917	58,717,160	6,283,404
Noble	1,015,145	5,125,079	0	6,140,224	3,777
Pickaway	337,656	3,380,216	0	3,717,872	234,855
Pike	510,962	1,614,713	0	2,125,675	40,956
Portage	25,037,331	93,462,263	0	118,499,594	10,873,826
Preble	345,924	1,283,041	0	1,628,965	59,104
Richland	5,806,567	23,538,979	0	29,345,546	293,408
Ross	128,578	81,415	0	209,993	2,442
Sandusky	1,094,136	5,665,843	0	6,759,979	446,357
Scioto	4,263,973	18,432,126	56,580	22,752,679	653,311
Seneca	1,268,043	4,312,126	0	5,580,169	821,496
Shelby	289,250	11,180,834	0	11,470,084	203,243
Stark	22,551,299	115,636,158	0	138,187,457	0
Summit	40,333,923	206,629,719	0	246,963,642	13,616,701
Trumbull	14,397,766	59,326,468	0	73,724,234	1,105,455
Tuscarawas	837,169	18,534,822	0	19,371,991	351,293
Warren	11,157,746	108,001,963	0	119,159,709	999,827
Washington	560,488	7,885,816	0	8,446,304	432,262
Wayne	968,749	13,834,495	0	14,803,244	207,161

Non-Current Liabilities	Deferred Inflows of Resources	Total Liabilities and Deferred Inflows of Resources	Net Position			Total Net Position
			Invested in Capital Assets	Restricted	Unrestricted	
\$11,158,403	\$0	\$14,825,180	\$25,915,624	\$0	\$6,155,724	\$32,071,348
2,053,616	0	2,617,018	6,995,942	0	2,816,760	9,812,702
1,030,214	0	1,119,238	3,196,384	0	1,536,942	4,733,326
0	0	47,897	3,073,791	0	526,720	3,600,511
7,010,047	0	7,895,043	4,933,786	0	2,049,717	6,983,503
43,970,013	0	48,555,593	140,925,964	4,000,000	29,874,435	174,800,399
2,864,788	0	3,003,330	2,913,078	28,970	637,084	3,579,132
2,426,625	0	4,675,628	8,165,755	0	5,017,241	13,182,996
45,591,281	0	51,129,932	121,332,219	3,121,770	41,087,323	165,541,312
479,534	0	500,972	1,121,463	0	179,511	1,300,974
2,088,527	0	3,771,889	8,988,171	0	707,644	9,695,815
25,246,617	0	31,300,126	172,755,505	3,407,449	25,457,602	201,620,556
38,542,321	0	41,012,297	37,575,783	0	(10,454,398)	27,121,385
11,669,458	0	13,032,293	18,567,571	0	4,756,466	23,324,037
464,471	0	543,469	5,246,715	0	966,097	6,212,812
5,271,815	0	5,578,718	5,510,695	0	3,891,270	9,401,965
15,863,358	0	17,041,341	15,447,588	0	4,836,765	20,284,353
3,028,203	0	3,081,249	976,088	0	(1,485,346)	(509,258)
436,807	0	452,208	758,498	0	191,467	949,965
6,370,623	0	6,941,690	5,343,528	0	506,274	5,849,802
9,211,126	0	11,663,757	11,671,594	169,872	1,653,174	13,494,640
7,389,368	0	8,097,317	5,165,296	0	2,139,938	7,305,234
19,430,455	0	31,402,014	91,538,080	0	14,485,727	106,023,807
8,798,846	0	9,793,351	7,645,326	0	4,113,631	11,758,957
9,102,068	0	10,340,269	8,928,770	0	4,571,990	13,500,760
2,110,459	0	2,756,922	32,548,504	0	5,333,214	37,881,718
25,390,064	0	28,584,813	47,075,037	27,017,866	1,148,601	75,241,504
1,851,025	0	2,134,788	5,644,194	0	3,475,594	9,119,788
36,282,697	0	41,301,757	103,488,187	0	8,448,703	111,936,890
7,916,526	0	8,860,767	18,488,767	0	2,022,332	20,511,099
50,733,630	0	61,774,536	138,088,478	0	36,294,903	174,383,381
601,073	218	623,644	2,087,244	0	(455,595)	1,631,649
17,918,227	0	24,201,631	30,702,229	0	3,813,300	34,515,529
226,009	0	229,786	4,899,070	0	1,011,368	5,910,438
2,605,288	0	2,840,143	649,342	0	228,387	877,729
266,496	0	307,452	1,355,026	0	463,197	1,818,223
21,105,430	0	31,979,256	66,928,010	1,485,031	18,107,297	86,520,338
953,983	0	1,013,087	248,702	0	367,176	615,878
7,001,163	0	7,294,571	16,501,673	0	5,549,302	22,050,975
0	0	2,442	81,415	0	126,136	207,551
1,069,573	0	1,515,930	4,476,265	0	767,784	5,244,049
8,052,098	0	8,705,409	10,001,921	0	4,045,349	14,047,270
2,946,324	0	3,767,820	1,338,095	17,880	456,374	1,812,349
2,740,358	0	2,943,601	8,632,344	0	(105,861)	8,526,483
19,186,159	0	19,186,159	93,913,186	0	20,709,351	114,622,537
49,514,334	0	63,131,035	153,060,991	0	30,771,616	183,832,607
13,948,197	0	15,053,652	41,907,923	0	16,762,659	58,670,582
5,184,660	0	5,535,953	13,309,025	0	527,013	13,836,038
11,289,995	0	12,289,822	96,638,850	0	10,231,037	106,869,887
3,662,480	0	4,094,742	4,157,293	0	194,269	4,351,562
4,430,026	0	4,637,187	8,807,553	0	1,358,504	10,166,057

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues (Expenses)
Allen	\$6,623,052	\$2,937,620	\$1,749,375	\$1,936,057	(\$346,257)
Ashtabula	2,611,694	1,822,170	303,556	485,968	(65,737)
Athens	548,204	418,137	122,452	7,615	(54,153)
Auglaize	350,780	245,723	116,945	(11,888)	0
Belmont	1,643,630	1,362,502	315,906	(34,778)	816,663
Butler	19,077,592	11,031,176	9,820,829	(1,774,413)	(2,110,476)
Carroll	800,791	572,085	240,944	(12,238)	(133,205)
Clark	3,504,285	2,728,453	509,698	266,134	(105,104)
Clermont	14,463,026	8,702,432	7,526,626	(1,766,032)	(1,559,375)
Crawford	223,813	122,491	59,889	41,433	(34,329)
Defiance	708,585	348,818	249,297	110,470	(91,045)
Delaware	12,806,067	8,751,507	3,962,895	91,665	(1,662,611)
Erie	7,219,761	3,312,880	2,415,566	1,491,315	(2,003,633)
Fairfield	3,542,068	1,805,741	870,974	865,353	(684,409)
Fulton	376,286	357,488	163,952	(145,154)	(52,578)
Gallia	367,956	313,542	189,421	(135,007)	3,459,446
Geauga	6,593,736	4,380,147	1,275,691	937,898	(71,726)
Henry	761,619	665,840	56,063	39,716	3,588
Hocking	153,116	114,053	56,982	(17,919)	(22,819)
Holmes	1,050,901	645,455	235,786	169,660	(295,411)
Jefferson	1,388,453	570,460	659,260	158,733	(146,287)
Knox	1,862,932	1,763,002	151,245	(51,315)	(148,380)
Lake	16,505,562	10,438,721	3,800,579	2,266,262	(1,005,273)
Licking	2,568,453	1,622,411	296,191	649,851	(84,298)
Lorain	2,182,345	919,012	448,507	814,826	(361,468)
Lucas	1,541,037	1,237,833	1,793,558	(1,490,354)	(69,138)
Mahoning	21,256,716	17,589,884	2,921,320	745,512	(319,084)
Marion	1,077,322	814,337	339,624	(76,639)	(125,642)
Medina	10,893,602	12,896,488	4,663,490	(6,666,376)	(1,282,038)
Miami	2,316,751	1,733,546	582,019	1,186	223,052
Montgomery	40,930,967	30,102,206	8,326,519	2,502,242	(2,015,299)
Morrow	239,595	133,076	5,127	101,392	(16,357)
Muskingum	4,281,100	2,190,890	1,173,120	917,090	(996,084)
Noble	101,152	157,094	115,262	(171,204)	0
Pickaway	356,360	239,324	38,413	78,623	0
Pike	541,019	527,594	67,830	(54,405)	14,962
Portage	12,563,262	4,841,071	2,647,095	5,075,096	460,588
Preble	147,311	438,248	15,962	(306,899)	31,827
Richland	2,527,612	1,614,527	1,489,471	(576,386)	(219,838)
Ross	54,727	28,686	5,000	21,041	0
Sandusky	1,319,592	1,216,485	232,834	(129,727)	(38,827)
Scioto	3,376,931	2,167,529	399,747	809,655	(376,419)
Seneca	801,908	255,329	63,001	483,578	(32,557)
Shelby	746,588	726,534	270,926	(250,872)	1,044,670
Stark	21,713,799	14,308,568	4,228,801	3,176,430	(1,296,488)
Summit	39,207,052	29,096,813	6,686,517	3,423,722	1,806,165
Trumbull	11,603,178	7,902,221	2,021,390	1,679,567	(333,533)
Tuscarawas	1,509,421	1,133,937	432,112	(56,628)	(127,204)
Warren	8,316,165	6,646,793	3,444,111	(1,774,739)	(183,371)
Washington	851,074	681,682	195,573	(26,181)	(328,366)
Wayne	849,845	672,486	343,998	(166,639)	1,303,206

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Position	Net Working Capital
\$0	\$161,507	\$189,550	\$1,617,843	\$2,678,320
2,711	0	0	422,942	2,510,680
0	0	0	(46,538)	1,513,714
0	0	0	(11,888)	524,220
863,708	0	4,774	1,650,367	1,584,525
0	0	4,322,012	437,123	21,226,253
0	0	0	(145,443)	576,272
0	0	(9,263)	151,767	3,186,648
0	87,890	2,330,302	(1,082,995)	23,212,504
0	0	0	7,104	213,894
0	0	368,249	387,674	653,300
0	0	4,410,719	2,839,773	26,394,926
0	0	1,164,730	652,412	1,251,974
0	0	140,029	320,973	3,742,303
40,000	0	0	(157,732)	1,137,959
0	0	3,578	3,328,017	3,797,669
80,000	0	0	946,172	4,112,399
0	0	0	43,304	1,542,857
0	0	24,258	(16,480)	185,074
0	0	729,454	603,703	335,008
260,000	0	1,710,045	1,982,491	479,999
0	12,027	98,081	(113,641)	2,399,221
0	0	23,480	1,284,469	5,862,401
0	0	0	565,553	3,332,897
0	0	36,384	489,742	6,115,111
231,404	0	1,101,836	(226,252)	4,885,398
20,000	645,000	1,021,992	823,420	14,319,366
0	0	502,958	300,677	3,334,430
0	0	4,838,531	(3,109,883)	5,827,680
0	0	7,037,948	7,262,186	1,285,541
0	41,539	377,283	822,687	(63,741,984)
0	0	0	85,035	145,696
718,584	49,638	209,015	798,967	2,969,393
0	0	858,354	687,150	1,011,368
0	0	0	78,623	102,801
7,500	0	0	(31,943)	470,006
0	0	0	5,535,684	14,163,505
0	0	0	(275,072)	286,820
230,495	20,513	0	(586,242)	5,513,159
0	0	0	21,041	126,136
0	0	881,651	713,097	647,779
0	0	757,452	1,190,688	3,610,662
115,071	115,071	133,297	584,318	446,547
90,000	0	0	883,798	86,007
0	0	611,142	2,491,084	22,551,299
0	0	4,315,508	9,545,395	26,717,222
1,589,084	829,647	3,415,696	5,521,167	13,292,311
0	0	0	(183,832)	485,876
0	0	930,883	(1,027,227)	10,157,919
0	0	0	(354,547)	128,226
0	0	0	1,136,567	761,588

Sewer Enterprise Fund
Long-Term Obligations
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Long-Term Obligations				Total Long-Term Liabilities
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Allen	\$0	\$3,178,093	\$8,340,219	\$440,899	\$11,959,211
Ashtabula	0	321,900	1,986,881	47,003	2,355,784
Athens	108,300	552,300	392,939	8,095	1,061,634
Auglaize	0	0	0	2,500	2,500
Belmont	4,903,195	0	540,666	1,860,746	7,304,607
Butler	3,542,675	34,848,413	8,496,316	450,796	47,338,200
Carroll	0	2,746,800	178,800	16,571	2,942,171
Clark	1,660,700	0	674,825	91,100	2,426,625
Clermont	0	23,150,000	7,987,783	18,030,111	49,167,894
Crawford	452,706	0	34,706	0	487,412
Defiance	0	2,088,700	54,171	38,663	2,181,534
Delaware	685,000	27,031,742	0	225,416	27,942,158
Erie	3,331,331	0	36,318,344	895,768	40,545,443
Fairfield	12,162,094	0	391,441	226,501	12,780,036
Fulton	0	0	199,258	324,580	523,838
Gallia	1,664,200	0	3,701,216	2,529	5,367,945
Geauga	0	3,403,000	12,973,327	130,687	16,507,014
Henry	0	0	0	3,038,377	3,038,377
Hocking	0	443,200	0	5,275	448,475
Holmes	0	2,332,583	4,209,306	2,027	6,543,916
Jefferson	2,673,528	5,884,000	1,207,349	22,183	9,787,060
Knox	0	0	958,445	6,618,415	7,576,860
Lake	1,123,400	0	19,781,696	1,378,615	22,283,711
Licking	0	0	9,579,580	74,364	9,653,944
Lorain	7,080,000	0	331,544	1,983,664	9,395,208
Lucas	0	0	2,339,673	0	2,339,673
Mahoning	0	19,771,013	6,619,361	943,467	27,333,841
Marion	1,780,000	0	212,189	37,811	2,030,000
Medina	0	0	38,903,720	897,468	39,801,188
Miami	4,299,709	0	4,148,008	30,329	8,478,046
Montgomery	9,063,747	0	0	47,708,464	56,772,211
Morrow	0	610,000	0	0	610,000
Muskingum	11,273,611	0	7,499,933	26,287	18,799,831
Noble	0	0	226,009	0	226,009
Pickaway	0	0	2,730,874	0	2,730,874
Pike	0	0	0	266,496	266,496
Portage	0	10,438,180	12,719,415	165,548	23,323,143
Preble	0	0	1,007,739	0	1,007,739
Richland	0	0	388,450	6,725,698	7,114,148
Ross	0	0	0	0	0
Sandusky	0	0	1,189,578	17,142	1,206,720
Scioto	3,057,398	0	2,583,438	2,832,558	8,473,394
Seneca	0	2,954,452	19,579	0	2,974,031
Shelby	0	0	2,759,800	47,515	2,807,315
Stark	12,158,197	0	9,094,775	777,304	22,030,276
Summit	33,781,420	0	14,813,981	2,859,035	51,454,436
Trumbull	601,572	3,141,400	8,435,276	2,056,509	14,234,757
Tuscarawas	1,207,900	0	3,555,797	644,048	5,407,745
Warren	0	0	11,363,113	205,682	11,568,795
Washington	0	0	3,728,523	620	3,729,143
Wayne	0	814,000	777,437	1,958,843	3,550,280

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Landfill Enterprise Fund
Summary Data from the Statement of Net Position
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Deferred Outflows of Resources	Total Assets and Deferred Outflows of Resources	Current Liabilities
Ashland	\$443,056	\$65,335	\$0	\$508,391	\$72,241
Carroll	5,738	0	0	5,738	1,028
Defiance	10,281,176	12,351,212	0	22,632,388	193,289
Erie	9,263,623	6,579,352	1,184,720	17,027,695	1,678,359
Huron	760,924	2,515,758	0	3,276,682	476,579
Knox	75,940	143,164	0	219,104	85,025
Preble	2,049,473	3,376,678	72,422	5,498,573	1,259,740
Wood	1,361,215	2,063,057	0	3,424,272	1,070,236

Non-Current Liabilities	Deferred Inflows of Resources	Total Liabilities and Deferred Inflows of Resources	Net Position			Total Net Position
			Invested in Capital Assets	Restricted	Unrestricted	
\$1,494,910	\$0	\$1,567,151	\$65,335	\$0	(\$1,124,095)	(\$1,058,760)
4,633,004	0	4,634,032	0	0	(4,628,294)	(4,628,294)
4,056,667	0	4,249,956	6,676,558	1,654,246	10,051,628	18,382,432
32,375,881	0	34,054,240	(9,544,597)	0	(7,481,948)	(17,026,545)
4,249,027	0	4,725,606	2,142,316	0	(3,591,240)	(1,448,924)
952,109	0	1,037,134	143,164	0	(961,194)	(818,030)
7,572,442	0	8,832,182	1,524,151	0	(4,857,760)	(3,333,609)
6,766,702	0	7,836,938	937,304	0	(5,349,970)	(4,412,666)

Landfill Enterprise Fund
Summary Data from the Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

<u>County</u>	<u>Operating Revenues</u>	<u>Expenses Less Depreciation</u>	<u>Depreciation</u>	<u>Operating Income/Loss</u>	<u>Non-Operating Revenues (Expenses)</u>
Ashland	\$251,798	\$337,866	\$3,871	(\$89,939)	\$0
Carroll	0	80,429	0	(80,429)	0
Defiance	3,198,099	2,163,309	283,019	751,771	810,404
Erie	6,176,697	2,827,952	466,031	2,882,714	(755,365)
Huron	2,278,916	1,756,489	131,121	391,306	(113,618)
Knox	0	0	0	0	1,489
Preble	3,807,031	4,585,535	86,946	(865,450)	(126,470)
Wood	1,674,118	1,499,574	148,204	26,340	126,720

<u>Transfers-In</u>	<u>Transfers-Out</u>	<u>Capital Contributions</u>	<u>Change in Net Position</u>	<u>Net Working Capital</u>
\$0	\$0	\$0	(\$89,939)	\$370,815
0	0	0	(80,429)	4,710
0	0	0	1,562,175	10,087,887
95,500	0	0	2,222,849	7,585,264
0	0	0	277,688	284,345
107,032	0	0	108,521	(9,085)
0	0	0	(991,920)	789,733
393,376	0	16,042	562,478	290,979

Landfill Enterprise Fund
Long-Term Obligations
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	Long-Term Obligations				
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Liabilities
Ashland	\$0	\$0	\$0	\$1,562,522	\$1,562,522
Carroll	0	0	0	4,633,004	4,633,004
Defiance	0	0	0	4,083,569	4,083,569
Erie	17,039,675	0	0	16,657,834	33,697,509
Huron	330,000	0	0	4,219,135	4,549,135
Knox	0	0	0	1,037,134	1,037,134
Preble	1,442,529	0	1,500,000	5,163,444	8,105,973
Wood	0	0	0	7,041,735	7,041,735

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General Long-Term Obligations
For the Year Ended December 31, 2012
All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Allen	\$9,003,999	\$3,163,103	\$424,001	\$6,675,800	\$0
Ashland	1,935,000	0	0	0	40,991
Ashtabula	6,706,192	0	0	161,536	104,093
Athens	16,497	0	677,000	349,705	35,314
Auglaize	205,000	120,000	737,330	56,259	0
Belmont	6,564,157	0	172,000	0	348,996
Bulter	64,899,037	9,418,701	0	2,276,076	70,526
Carroll	378,600	0	0	68,176	75,413
Clark	13,100,000	0	0	0	0
Clermont	1,090,000	9,155,000	0	1,067,632	0
Clinton	5,190,000	28,134	12,924	0	65,645
Coshocton	3,050,000	0	155,000	540,783	52,070
Crawford	12,349,768	293,428	0	503,454	0
Defiance	4,020,000	805,000	0	892,404	81,126
Delaware	32,384,774	4,539,039	0	0	0
Erie	16,233,119	356,855	0	0	4,392
Fairfield	13,776,150	1,135,188	0	585,332	679,082
Franklin	264,974	0	10,000	10,428	24,626
Fulton	505,000	63,481	144,000	975,191	7,743
Gallia	2,834,573	0	0	0	27,172
Geauga	455,000	1,284,922	0	0	61,945
Henry	16,000	83,443	0	66,826	0
Hocking	0	18,100	821,968	0	79,921
Holmes	4,900,000	0	0	0	4,292
Huron	6,603,000	0	0	0	0
Jefferson	19,684,494	0	1,881,439	1,350,359	40,227
Knox	7,032,222	0	0	1,936,367	25,550
Lake	14,930,000	7,641,600	2,850,000	815,641	11,152
Licking	13,040,287	336,995	0	0	284,057
Logan	0	0	0	0	0
Lorain	25,405,000	2,840,000	0	868,844	0
Lucas	81,490,000	13,424,000	0	1,045,905	122,865
Mahoning	46,867,363	0	230,790	783,775	614,653
Marion	8,668,035	0	3,520,000	107,501	0
Medina	5,647,234	710,026	0	403,428	0
Miami	8,089,650	0	0	0	0
Monroe	180,027	0	0	0	193,333
Montgomery	31,017,203	809,000	0	0	423,714
Morrow	5,050,000	0	2,000,000	337,375	136,400
Muskingum	10,463,165	565,315	0	0	609,653
Noble	300,000	0	0	0	10,596
Pickaway	2,645,615	76,000	1,049,672	424,945	56,128
Pike	1,953,194	0	0	2,256,169	141,633
Portage	14,510,842	661,495	0	356,586	0
Preble	505,110	0	26,849	0	0

Compensated Absences	All Other Liabilities	Total Liabilities
\$2,943,959	\$0	\$22,210,862
1,195,405	0	3,171,396
2,818,656	335,941	10,126,418
1,751,552	2,355,997	5,186,065
2,017,791	0	3,136,380
3,850,780	0	10,935,933
7,584,853	12,430,999	96,680,192
1,027,221	21,510	1,570,920
4,298,559	106,164	17,504,723
6,028,373	0	17,341,005
1,169,783	91,646	6,558,132
1,097,394	399,868	5,295,115
1,118,376	0	14,265,026
1,079,607	28,196	6,906,333
4,449,063	0	41,372,876
2,430,723	0	19,025,089
3,704,312	2,820	19,882,884
39,583	30,635	380,246
953,443	61,153	2,710,011
1,047,020	0	3,908,765
2,916,484	0	4,718,351
1,611,637	0	1,777,906
790,439	0	1,710,428
1,172,329	2,360,222	8,436,843
1,830,455	0	8,433,455
2,790,874	655,217	26,402,610
1,108,576	0	10,102,715
11,998,290	518,026	38,764,709
3,758,272	0	17,419,611
1,216,608	8,733,601	9,950,209
16,434,264	0	45,548,108
21,243,577	24,894,970	142,221,317
8,441,845	1,564,436	58,502,862
1,524,783	0	13,820,319
5,783,959	0	12,544,647
2,977,335	7,261,430	18,328,415
374,445	0	747,805
19,456,151	11,281,633	62,987,701
827,385	(23,679)	8,327,481
3,212,047	5,912,256	20,762,436
555,903	0	866,499
1,159,591	0	5,411,951
720,118	1,958,400	7,029,514
4,025,826	2,851,535	22,406,284
649,681	0	1,181,640

(Continued)

General Long-Term Obligations
For the Year Ended December 31, 2012
(Continued)
All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Richland	\$26,110,848	\$2,610,000	\$3,278,157	\$1,316,902	\$1,805,100
Ross	4,759,904	0	0	247,169	167,052
Sandusky	0	39,818	0	0	239,099
Scioto	9,008,478	0	0	11,323	1,753,044
Seneca	3,585,000	0	0	55,800	22,061
Shelby	188,947	0	0	0	51,554
Stark	0	4,533,589	0	4,885,639	0
Summit	66,876,177	0	0	0	484,679
Trumbull	15,645,353	1,085,558	0	1,540,117	101,266
Tuscarawas	0	0	747,000	0	10,552
Union	5,660,000	0	0	0	0
Van Wert	4,374,331	0	1,240,568	598,226	83,317
Warren	6,039,926	10,180,450	0	4,226,009	2,029
Washington	4,244,816	0	0	185,400	261,783
Wayne	7,042,775	0	0	168,369	0
Wood	4,393,986	161,000	0	324,779	0

Compensated Absences	All Other Liabilities	Total Liabilities
\$4,571,748	\$0	\$39,692,755
1,576,355	5,080,777	11,831,257
1,887,642	5,346,727	7,513,286
1,610,307	157,068	12,540,220
1,650,221	0	5,313,082
1,651,664	0	1,892,165
8,854,306	4,828,807	23,102,341
20,353,807	5,534,238	93,248,901
5,612,986	4,411,950	28,397,230
1,796,667	1,315,605	3,869,824
2,041,039	2,030,235	9,731,274
647,713	0	6,944,155
4,947,609	2,245,000	27,641,023
626,841	0	5,318,840
2,805,776	0	10,016,920
4,740,035	0	9,619,800

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