



*MEIGS COUNTY, OHIO*

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**SINGLE AUDIT**

**For the Year Ended December 31, 2014**

**J.L. UHRIG**  
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS







# Dave Yost • Auditor of State

County Commissioners  
Meigs County  
100 East Second Street  
Pomeroy, Ohio 45769

We have reviewed the *Independent Auditor's Report* of Meigs County, prepared by J.L. Uhrig and Associates, Inc., for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Meigs County is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

September 8, 2015

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**For the Year Ended December 31, 2014**

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## Independent Auditor's Report

County Commissioners  
Meigs County, Ohio  
100 East Second Street  
Pomeroy, Ohio 45769

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Meigs County, Ohio, (the County) as of and for the year ended December 31, 2014, and related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with cash basis accounting as described in Note 2; this includes determining that the cash basis of accounting is acceptable for the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinion***

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2014, and the respective changes in cash financial position and the respective budgetary comparisons for the General Fund, MCBDD Fund, Job and Family Services Fund, Real Estate Assessment Fund, and Auto License and Gas Fund thereof for the year then ended in conformity with the accounting basis Note 2 describes.

***Accounting Basis***

Ohio Administrative Code Section 117-2-03(B) requires the County to prepare its annual financial report in accordance with accounting principles generally accepted in the United States of America. We draw attention to Note 2 of the financial statements, which describes the basis applied to these statements, which is a basis other than generally accepted accounting principles. We did not modify our opinion regarding this matter.

***Other Matters***

***Supplemental and Other Information***

We audited to opine on the County's financial statements that collectively comprise its basic financial statements. The Schedule of Federal Awards Expenditures presents additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is not a required part of the financial statements.

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

We applied no procedures to the Management's Discussion and Analysis presented on pages 4-11 of the report, and accordingly, we express no opinion or any other assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 15, 2015 on our consideration of the Meigs County, Ohio's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Meigs County, Ohio's internal control over financial reporting and compliance.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

June 15, 2015

**Meigs County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

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The discussion and analysis of Meigs County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2014, within the limitations of the County's cash basis of accounting. Please read this in conjunction with the County's basic financial statements that begin on page 11 and notes to the basic financial statements which begin on page 22.

**Financial Highlights**

Key financial highlights for 2014 are as follows:

*Overall:*

Total net position decreased \$205,691 due to governmental activities decreasing \$59,986 and business-type activities decreasing \$145,705.

Total cash receipts were \$21,622,628 in 2014.

Total cash disbursements were \$21,828,319 in 2014.

*Governmental Activities:*

Total program cash receipts were \$14,093,434 in 2014 while program disbursements were \$21,303,452.

Program cash disbursements were primarily composed of Human Services and Public Works which were \$6,912,034 and \$4,429,314, respectively, in 2014.

All governmental funds had total cash receipts and other financing sources of \$22,728,792 and cash disbursements and other financing uses of \$22,788,778.

*Business-Type Activities:*

Program cash disbursements were \$524,867 for business-type activities, while program cash receipts were \$312,991. Proceeds from loans amounted to \$66,171 in 2014.

**Using this Basic Financial Report**

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the County's cash basis of accounting.

The *Statement of Net Position-Cash Basis* and *Statement of Activities-Cash Basis* provide information about the activities of the whole County, presenting an aggregate view of the County's cash basis finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. In the case of Meigs County, the General Fund, MCBDD, Job and Family Services, Real Estate Assessment, and the Auto License and Gas Special Revenue Funds are the most significant funds and have been presented as major funds.

***Reporting the County as a Whole***

*The County's Reporting Entity Presentation*

This annual report includes all activities for which Meigs County is fiscally responsible. These activities, defined as the County's reporting entity, are operated within separate legal entities that make up the primary government and one other separate legal entity that is presented as a component unit. The primary government consists of Meigs County.

**Meigs County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

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*Statement of Net Position and the Statement of Activities*

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all cash basis financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis report information about the County as a whole and about its activities in a way that helps answer this question. These statements include *only net position* using the *cash basis of accounting*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. This basis of accounting takes into account only the current year's receipts and disbursements if the cash is actually received or paid. These two statements report the County's *net position* and changes in that position. This change in net position is important because it tells the reader whether, for the County as a whole, the *cash basis financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not.

Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, mandated federal and state programs and other factors.

As a result of the use of the cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

In the statement of net position and the statement of activities, the County is divided into two distinct kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here including general government, public safety, public works, health, human services, community and economic development, other, capital outlay, and debt service.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the cash disbursements of the goods or services provided. The County's wastewater treatment and water programs are reported as business-type activities.

***Reporting the County's Most Significant Funds***

*Fund Financial Statements*

The analysis of the County's governmental funds begins on page 10. Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's most significant funds that have been presented as major governmental funds are the General Fund, MCBDD, Job and Family Services, Real Estate Assessment, and Auto License and Gas Special Revenue Funds.

**Meigs County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
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**Governmental Funds** Most of the County's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The governmental fund statements provide a detailed view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer cash basis financial resources that can be readily spent to finance various County programs. Since the County is reporting on the cash basis of accounting, there are no differences in the net position and fund cash balances or changes in net position and changes in fund cash balances. Therefore, no reconciliation is necessary between such financial statements.

**Proprietary Funds** The County's proprietary funds use the same basis of accounting (cash basis) as business-type activities; therefore, these statements will essentially match the information provided in statements for the County as a whole.

**Fiduciary Funds** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. The County's only fiduciary funds are agency funds.

Agency funds are custodial in nature and do not involve measurement of results of operations. In accordance with GASB 34, fiduciary funds are not included in the government-wide financial statements.

***The County as a Whole***

Recall that the Statement of Net Position – Cash Basis provides the perspective of the County as a whole. Table 1 provides a comparative summary of the County's net position for 2014 as compared to 2013:

The decrease in Equity in Pooled Cash and Cash Equivalents from the prior year is due to cash disbursements exceeding cash receipts.

Table 1  
Net Position/Cash Basis

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
<i>Assets</i>						
Equity in Pooled Cash and Cash Equivalents	\$6,129,712	\$6,189,698	(\$189,022)	(\$43,317)	\$5,940,690	\$6,146,381
Total Assets	6,129,712	6,189,698	(189,022)	(43,317)	5,940,690	6,146,381
<i>Net Position</i>						
Restricted	5,679,327	5,509,123	-	-	5,679,327	5,509,123
Unrestricted (Deficit)	450,385	680,575	(189,022)	(43,317)	261,363	637,258
Total Net Position	\$6,129,712	\$6,189,698	(\$189,022)	(\$43,317)	\$5,940,690	\$6,146,381

**Meigs County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

Table 2 shows changes in net position for 2014 as compared to 2013.

Table 2  
 Changes in Net Position/Cash Basis

	Governmental		Business-Type		Totals	
	2014	2013	2014	2013	2014	2013
<i>Cash Receipts</i>						
<i>Program Cash Receipts</i>						
Charges For Services	\$ 3,442,510	\$ 3,484,043	\$ 276,842	\$ 200,772	\$ 3,719,352	\$ 3,684,815
Operating Grants and Contributions	9,866,335	10,778,428	36,149	1,983	9,902,484	10,780,411
Capital Grants and Contributions	784,589	91,485	-	-	784,589	91,485
<b>Total Program Cash Receipts</b>	<b>14,093,434</b>	<b>14,353,956</b>	<b>312,991</b>	<b>202,755</b>	<b>14,406,425</b>	<b>14,556,711</b>
<i>General Cash Receipts</i>						
Property Taxes	3,070,020	2,966,072	-	-	3,070,020	2,966,072
Sales Taxes	2,447,789	2,256,479	-	-	2,447,789	2,256,479
Grants and Entitlements not Restricted to Specific Programs	1,135,740	948,280	-	-	1,135,740	948,280
Interest Receipts	32,152	35,617	-	-	32,152	35,617
Proceeds from Loans	-	523,977	66,171	69,909	66,171	593,886
Miscellaneous	464,331	282,713	-	-	464,331	282,713
<b>Total General Cash Receipts</b>	<b>7,150,032</b>	<b>7,013,138</b>	<b>66,171</b>	<b>69,909</b>	<b>7,216,203</b>	<b>7,083,047</b>
<b>Total Cash Receipts</b>	<b>21,243,466</b>	<b>21,367,094</b>	<b>379,162</b>	<b>272,664</b>	<b>21,622,628</b>	<b>21,639,758</b>
<i>Cash Disbursements</i>						
<i>Program Cash Disbursements</i>						
<i>General Government</i>						
Legislative and Executive	2,367,845	2,094,449	-	-	2,367,845	2,094,449
Judicial	1,181,899	1,154,377	-	-	1,181,899	1,154,377
Public Safety	2,112,534	2,769,266	-	-	2,112,534	2,769,266
Public Works	4,429,314	4,217,038	-	-	4,429,314	4,217,038
Health	1,853,220	1,720,284	-	-	1,853,220	1,720,284
Human Services	6,912,034	6,696,522	-	-	6,912,034	6,696,522
<i>Community and Economic</i>						
Development	361,930	506,630	-	-	361,930	506,630
Other	702,231	709,969	-	-	702,231	709,969
Capital Outlay	971,802	213,486	-	-	971,802	213,486
<i>Debt Service:</i>						
Principal Retirement	405,532	234,186	-	-	405,532	234,186
Interest and Fiscal Charges	5,111	9,096	-	-	5,111	9,096
Sewer	-	-	368,042	257,387	368,042	257,387
Water	-	-	156,825	78,594	156,825	78,594
<b>Total Cash Disbursements</b>	<b>21,303,452</b>	<b>20,325,303</b>	<b>524,867</b>	<b>335,981</b>	<b>21,828,319</b>	<b>20,661,284</b>
Advances In (Out)	-	(20,000)	-	20,000	-	-
<b>Change In Net Position</b>	<b>(59,986)</b>	<b>1,021,791</b>	<b>(145,705)</b>	<b>(43,317)</b>	<b>(205,691)</b>	<b>978,474</b>
<i>Net Position at Beginning of Year</i>	<b>6,189,698</b>	<b>5,167,907</b>	<b>(43,317)</b>	<b>-</b>	<b>6,146,381</b>	<b>5,167,907</b>
<b>Net Position at End of Year</b>	<b>\$ 6,129,712</b>	<b>\$ 6,189,698</b>	<b>\$ (189,022)</b>	<b>\$ (43,317)</b>	<b>\$ 5,940,690</b>	<b>\$ 6,146,381</b>

**Meigs County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

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*Governmental Activities*

Operating Grants and Contributions decreased due to the decrease in the amount received for the Community Development Block Grant which was partially offset by an increase in receipts for the Job and Family Services program. Capital Grants and Contributions increased due to an increase in Ohio Public Works Commission grants for road projects which was partially offset by a decrease in intergovernmental receipts in the courthouse capital projects program and also a decrease in revenue received from the Ohio Water Development Authority. Sales tax increased due to an increase in the rate from 7.0% to 7.25%. Proceeds of Loans decreased due primarily to the 2013 loans associated with the rehabilitation of the EAC building and the purchase of a dump truck which did not occur in fiscal year 2014. Miscellaneous receipts increased as a result of increased funds received for refunds and reimbursements for the WIA and EMS programs.

Legislative and executive disbursements increased due to increased expenditures in the Commissioners' Office and Maintenance and Operations department as well as an increase in contract services disbursements in the Real Estate Assessments department. The decrease in public safety disbursements was primarily due to decreased expenditures for the new Emergency Operations Center. Public Works increased as a result of increased grant revenue from the Ohio Public Works Commission for projects throughout the County. Human Services increased as a direct result of increased spending in the Board of DD Fund and the Job and Family Services program. Disbursements decreased for Community and Economic Development purposes primarily due to the decrease in CDBG receipts. Capital outlay expenditures increased as a result a purchase of land for the proposed new County Office building. The increase in principal disbursements was due to the payoff of the EAC building note.

Property taxes made up 14 percent of cash receipts for governmental activities for Meigs County in 2014. Operating grants and contributions made up 46 percent, capital grants and contributions made up 4 percent, charges for services and sales made up 16 percent, and sales taxes made up 12 percent of cash receipts for governmental activities for the County.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental and business-type activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax receipts, unrestricted State entitlements, and other general receipts for governmental activities. The County's tax receipts, intergovernmental monies, and other general receipts provided 34 percent of total cash receipts. Charges for services and sales and operating and capital grants and contributions provided the other 66 percent of the receipts used to support the County's governmental activities. The taxpayers (through sales and property taxes) and the State of Ohio, as a whole, provide the vast majority of resources for Meigs County. Table 3 on the following page shows the total and net cost of services (on a cash basis) for the County.

**Meigs County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

Table 3  
Total Cost of Program Services

	2014		2013	
	Total Cost of Service	Net Cost of Service	Total Cost of Service	Net Cost of Service
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 2,367,845	\$ 1,740,324	\$ 2,094,449	\$ 1,599,458
Judicial	1,181,899	737,022	1,154,377	663,321
Public Safety	2,112,534	1,065,530	2,769,266	1,099,724
Public Works	4,429,314	28,137	4,217,038	521,417
Health	1,853,220	423,982	1,720,284	299,700
Human Services	6,912,034	1,312,775	6,696,522	892,307
Community and Economic Development	361,930	61,933	506,630	55,784
Other	702,231	496,126	709,969	487,901
Capital Outlay	971,802	943,202	213,486	122,001
Debt Service				
Principal Retirement	405,532	405,532	234,186	234,186
Interest and Fiscal Charges	5,111	(4,545)	9,096	(4,452)
Total Cash Disbursements				
- Governmental Activities	<u>\$ 21,303,452</u>	<u>\$ 7,210,018</u>	<u>\$ 20,325,303</u>	<u>\$ 5,971,347</u>
<b>Business-Type Activities</b>				
Water and Sewer	<u>\$ 524,867</u>	<u>\$ 211,876</u>	<u>\$ 335,981</u>	<u>\$ 133,226</u>
Total Cash Disbursements				
- Business-Type Activities	<u>\$ 524,867</u>	<u>\$ 211,876</u>	<u>\$ 335,981</u>	<u>\$ 133,226</u>

***Business-Type Activities***

Business-type activities include wastewater treatment and water services. Program cash disbursements were due to contracted services and payroll expenses related to the Rutland Sewer and Water System. Program receipts were due to sewer and water receipts for services during 2014. The decrease in net position is due to program cash disbursements exceeding program cash receipts.

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*Management's Discussion and Analysis*  
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*Unaudited*

***The County's Funds***

Information about the County's governmental funds starts on page 13. These funds are accounted for using the cash basis of accounting. The General Fund cash balance went from \$693,728 in 2013 to \$464,703 in 2014 primarily due to disbursements, transfers out, and advances out exceeding receipts. The Job and Family Services Fund cash balance went from \$132,825 in 2013 to \$204,144 in 2014. The Auto License and Gas Fund cash balance increased \$146,921, while the MCBDD Fund and the Real Estate Assessment Fund decreased \$41,568 and \$27,363, respectively. These factors along with increases in the other funds resulted in total governmental fund cash balances decreasing \$59,986.

***General Fund Budgeting Highlights***

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. For the General Fund, final budget basis receipts were \$4,858,954, which was \$19,776 below original budget estimates of \$4,878,730. Of this difference, slight changes were made to taxes receipts as a result of lower than original expected receipts. Actual receipts and other financing sources exceeded final budgeted estimates in the amount of \$949,580. Of this difference, \$566,548 and \$139,702 represent tax receipts and intergovernmental received in excess of final budgeted estimates, which were the most significant variances. Final budgeted disbursements for public safety increased over original estimates in the amount of \$363,215 due to an increase in salaries and benefits of the sheriff's department. Actual disbursements and other financing sources were above final budgeted estimates in the amount of \$863,043. Of this difference, \$1,000,000 was related to an advance out to a capital improvements fund for the purchase of land; however, advances out are not required to be budgeted. Total actual cash receipts and other financing sources were \$302,269 less than disbursements and other financing uses on the budget basis (cash outlays plus encumbrances).

***Capital Assets and Debt Administration***

**Capital Assets**

The County does not record capital assets in the accompanying basic financial statements, but does record payments for capital assets as disbursements. The County had capital outlay disbursements of \$971,802 and \$66,171 during 2014 for governmental activities and business-type activities, respectively.

**Debt**

Under the cash basis of accounting the County does not report bonds or long-term loans in the accompanying cash basis financial statements. However, in order to provide information to the readers of this report, we are providing the following detailed information about bonds and long-term loans. At December 31, 2014, the County had \$46,427 and \$495,977 in long-term loans outstanding for governmental and business-type activities respectively.

Table 4 summarizes bonds and other long-term obligations outstanding for Governmental Activities:

Table 4  
 Outstanding Debt at December 31  
 Governmental Activities

	2014	2013
Loans	\$ 46,427	\$ 451,959
Totals	\$ 46,427	\$ 451,959
Business-Type Activities		
OWDA Loans	\$ 495,977	\$ 480,630
Total Business-Type Activities	\$ 495,977	\$ 480,630

For additional information regarding the debt, please see Note 9 to the basic financial statements.

**Meigs County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*  
*Unaudited*

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**Current Financial Related Activities**

As the preceding information shows, the County heavily depends on its property taxes, sales tax and intergovernmental monies. Since the property tax receipts do not grow at the same level as inflation, the County will be faced with significant challenges over the next several years to contain costs and ultimately determine what options are available to the County to increase financial resources.

All of the County's financial abilities will be needed to meet the challenges of the future.

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the County's cash basis finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Mary Byer-Hill, County Auditor at Meigs County, 100 East Second Street, Pomeroy, Ohio 45769, or email at [meigsauditor@suddenlinkmail.com](mailto:meigsauditor@suddenlinkmail.com).

**Meigs County, Ohio**  
*Statement of Net Position - Cash Basis*  
*As of December 31, 2014*

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 6,129,712	\$ (189,022)	\$ 5,940,690
<i>Total Assets</i>	<u>6,129,712</u>	<u>(189,022)</u>	<u>5,940,690</u>
<b>NET POSITION:</b>			
Restricted for Debt Service	32,275	-	32,275
Restricted for Capital Outlay	297,948	-	297,948
Restricted for MCBDD	974,565	-	974,565
Restricted for Job and Family Services	204,144	-	204,144
Restricted for Real Estate Assessment	671,999	-	671,999
Restricted for Auto License and Gas	885,666	-	885,666
Restricted for Children Services	194,552	-	194,552
Restricted for Child Support Enforcement	283,491	-	283,491
Restricted for Other Purposes	2,134,687	-	2,134,687
Unrestricted (Deficit)	450,385	(189,022)	261,363
<i>Total Net Position</i>	<u>\$ 6,129,712</u>	<u>\$ (189,022)</u>	<u>\$ 5,940,690</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Activities - Cash Basis*  
*For the Year Ended December 31, 2014*

	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental Activities:</b>							
<b>General Government:</b>							
Legislative and Executive	\$ 2,367,845	\$ 353,240	\$ 274,281	\$ -	\$ (1,740,324)	\$ -	\$ (1,740,324)
Judicial	1,181,899	180,664	264,213	-	(737,022)	-	(737,022)
Public Safety	2,112,534	508,872	538,132	-	(1,065,530)	-	(1,065,530)
Public Works	4,429,314	741,417	2,875,171	784,589	(28,137)	-	(28,137)
Health	1,853,220	307,436	1,121,802	-	(423,982)	-	(423,982)
Human Services	6,912,034	1,155,526	4,443,733	-	(1,312,775)	-	(1,312,775)
Community and Economic Development	361,930	60,731	239,266	-	(61,933)	-	(61,933)
Other	702,231	105,420	100,685	-	(496,126)	-	(496,126)
Capital Outlay	971,802	28,600	-	-	(943,202)	-	(943,202)
<b>Debt Service:</b>							
Principal Retirement	405,532	-	-	-	(405,532)	-	(405,532)
Interest and Fiscal Charges	5,111	604	9,052	-	4,545	-	4,545
<b>Total Governmental Activities</b>	<b>21,303,452</b>	<b>3,442,510</b>	<b>9,866,335</b>	<b>784,589</b>	<b>(7,210,018)</b>	<b>-</b>	<b>(7,210,018)</b>
<b>Business-Type Activities:</b>							
Rutland Sewer	368,042	176,346	36,149	-	-	(155,547)	(155,547)
Rutland Water	156,825	100,496	-	-	-	(56,329)	(56,329)
<b>Total Business-Type Activities</b>	<b>524,867</b>	<b>276,842</b>	<b>36,149</b>	<b>-</b>	<b>-</b>	<b>(211,876)</b>	<b>(211,876)</b>
<b>Totals</b>	<b>\$ 21,828,319</b>	<b>\$ 3,719,352</b>	<b>\$ 9,902,484</b>	<b>\$ 784,589</b>			
<b>General Cash Receipts and Advances:</b>							
<b>Property Taxes Levied for:</b>							
General Purposes					1,353,192	-	1,353,192
MCBDD					1,103,358	-	1,103,358
Other Purposes					613,470	-	613,470
Sales Taxes Levied for General Purposes					2,447,789	-	2,447,789
<b>Grants and Entitlements Not</b>							
Restricted to Specific Programs					1,135,740	-	1,135,740
Miscellaneous					464,331	-	464,331
Interest					32,152	-	32,152
Proceeds from Loans					-	66,171	66,171
<b>Total General Cash Receipts</b>					<b>7,150,032</b>	<b>66,171</b>	<b>7,216,203</b>
<b>Change in Net Position</b>					<b>(59,986)</b>	<b>(145,705)</b>	<b>(205,691)</b>
<b>Net Position Beginning of Year</b>					<b>6,189,698</b>	<b>(43,317)</b>	<b>6,146,381</b>
<b>Net Position End of Year</b>					<b>\$ 6,129,712</b>	<b>\$ (189,022)</b>	<b>\$ 5,940,690</b>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Assets and Fund Balances and Receipts,  
Disbursements, and Changes in Fund Balances - Governmental Funds - Cash Basis  
As of and For the Year Ended December 31, 2014*

	General	MCBDD	Job and Family Services	Real Estate Assessment	Auto License and Gas	All Other Governmental Funds	Total Governmental Funds
<b>RECEIPTS:</b>							
Taxes	\$ 3,800,981	\$ 1,103,358	\$ -	\$ -	\$ -	\$ 613,470	\$ 5,517,809
Charges for Services	727,621	-	496,340	298,334	-	1,736,512	3,258,807
Licenses and Permits	1,098	-	-	-	-	14,124	15,222
Fines and Forfeitures	144,445	-	-	-	19,902	4,134	168,481
Intergovernmental	937,260	1,038,597	3,108,465	-	3,425,768	3,276,574	11,786,664
Interest	26,338	-	-	-	5,814	-	32,152
Other	236,220	50,307	-	1,525	15,228	161,051	464,331
<i>Total Receipts</i>	<u>5,873,963</u>	<u>2,192,262</u>	<u>3,604,805</u>	<u>299,859</u>	<u>3,466,712</u>	<u>5,805,865</u>	<u>21,243,466</u>
<b>DISBURSEMENTS:</b>							
<b>Current:</b>							
<b>General Government:</b>							
Legislative and Executive	1,952,949	-	-	327,222	-	87,674	2,367,845
Judicial	782,233	-	-	-	-	399,666	1,181,899
Public Safety	1,298,520	-	-	-	-	814,014	2,112,534
Public Works	80,141	-	-	-	3,245,920	1,103,253	4,429,314
Health	156,309	-	-	-	-	1,696,911	1,853,220
Human Services	190,150	2,133,830	3,496,871	-	-	1,091,183	6,912,034
Community and Economic Development	-	-	-	-	-	361,930	361,930
Other	549,928	-	36,615	-	-	115,688	702,231
Capital Outlay	-	-	-	-	-	971,802	971,802
<b>Debt Service:</b>							
Principal Retirement	1,950	-	-	-	72,084	331,498	405,532
Interest and Fiscal Charges	-	-	-	-	1,787	3,324	5,111
<i>Total Disbursements</i>	<u>5,012,180</u>	<u>2,133,830</u>	<u>3,533,486</u>	<u>327,222</u>	<u>3,319,791</u>	<u>6,976,943</u>	<u>21,303,452</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	<u>861,783</u>	<u>58,432</u>	<u>71,319</u>	<u>(27,363)</u>	<u>146,921</u>	<u>(1,171,078)</u>	<u>(59,986)</u>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers In	-	-	-	-	-	281,845	281,845
Advances In	98,477	-	-	-	-	1,105,004	1,203,481
Transfers Out	(84,281)	(100,000)	-	-	-	(97,564)	(281,845)
Advances Out	(1,105,004)	-	-	-	-	(98,477)	(1,203,481)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,090,808)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190,808</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(229,025)</u>	<u>(41,568)</u>	<u>71,319</u>	<u>(27,363)</u>	<u>146,921</u>	<u>19,730</u>	<u>(59,986)</u>
<i>Fund Balances at Beginning of Year</i>	<u>693,728</u>	<u>1,016,133</u>	<u>132,825</u>	<u>699,362</u>	<u>738,745</u>	<u>2,908,905</u>	<u>6,189,698</u>
<i>Fund Balances at End of Year</i>	<u>\$ 464,703</u>	<u>\$ 974,565</u>	<u>\$ 204,144</u>	<u>\$ 671,999</u>	<u>\$ 885,666</u>	<u>\$ 2,928,635</u>	<u>\$ 6,129,712</u>
Assets at End of Year							
Equity in Pooled Cash and Cash Equivalents	<u>\$ 464,703</u>	<u>\$ 974,565</u>	<u>\$ 204,144</u>	<u>\$ 671,999</u>	<u>\$ 885,666</u>	<u>\$ 2,928,635</u>	<u>\$ 6,129,712</u>
<b>FUND BALANCES AT END OF YEAR:</b>							
Nonspendable	\$ 17,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,141
Restricted	-	974,565	204,144	671,999	885,666	2,942,953	5,679,327
Assigned	364,099	-	-	-	-	-	364,099
Unassigned (Deficit)	83,463	-	-	-	-	(14,318)	69,145
<i>Total Fund Balances</i>	<u>\$ 464,703</u>	<u>\$ 974,565</u>	<u>\$ 204,144</u>	<u>\$ 671,999</u>	<u>\$ 885,666</u>	<u>\$ 2,928,635</u>	<u>\$ 6,129,712</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Balance - Budget and Actual (Budgetary Basis)  
For the Year Ended December 31, 2014*

	General Fund			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>RECEIPTS:</b>				
Taxes	\$ 3,247,597	\$ 3,234,433	\$ 3,800,981	\$ 566,548
Charges for Services	481,644	479,691	563,715	84,024
Licenses and Permits	938	934	1,098	164
Fines and Forfeitures	123,415	122,915	144,445	21,530
Intergovernmental	800,804	797,558	937,260	139,702
Interest	22,503	22,412	26,338	3,926
Other	201,829	201,011	236,220	35,209
<i>Total Receipts</i>	<u>4,878,730</u>	<u>4,858,954</u>	<u>5,710,057</u>	<u>851,103</u>
<b>DISBURSEMENTS:</b>				
General Government:				
Legislative and Executive	1,895,027	1,982,080	1,944,196	37,884
Judicial	698,002	752,358	694,499	57,859
Public Safety	1,042,118	1,405,333	1,298,520	106,813
Public Works	122,553	122,566	80,141	42,425
Health	104,928	128,482	156,309	(27,827)
Human Services	220,985	226,126	197,925	28,201
Other	525,000	544,584	547,978	(3,394)
Debt Service:				
Principal Retirement	-	1,950	1,950	-
<i>Total Disbursements</i>	<u>4,608,613</u>	<u>5,163,479</u>	<u>4,921,518</u>	<u>241,961</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	<u>270,117</u>	<u>(304,525)</u>	<u>788,539</u>	<u>1,093,064</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	(40,000)	(84,281)	(84,281)	-
Advances In	-	-	98,477	98,477
Advances Out	-	-	(1,105,004)	(1,105,004)
<i>Total Other Financing Sources (Uses)</i>	<u>(40,000)</u>	<u>(84,281)</u>	<u>(1,090,808)</u>	<u>(1,006,527)</u>
<i>Excess of Receipts and Other Financing Sources over (under) Disbursements and Other Financing Uses</i>	230,117	(388,806)	(302,269)	86,537
<i>Fund Balance at Beginning of Year</i>	379,466	379,466	379,466	-
<i>Prior Year Encumbrances Appropriated</i>	<u>6,265</u>	<u>6,265</u>	<u>6,265</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 615,848</u>	<u>\$ (3,075)</u>	<u>\$ 83,462</u>	<u>\$ 86,537</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Balance - Budget and Actual (Budgetary Basis)  
For the Year Ended December 31, 2014*

	MCBDD Fund			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>RECEIPTS:</b>				
Taxes	\$ 1,006,593	\$ 985,740	\$ 1,103,358	\$ 117,618
Intergovernmental	947,512	927,884	1,038,597	110,713
Other	45,895	44,945	50,307	5,362
<i>Total Receipts</i>	<u>2,000,000</u>	<u>1,958,569</u>	<u>2,192,262</u>	<u>233,693</u>
<b>DISBURSEMENTS:</b>				
Human Services	<u>2,274,000</u>	<u>2,277,000</u>	<u>2,133,830</u>	<u>143,170</u>
<i>Total Disbursements</i>	<u>2,274,000</u>	<u>2,277,000</u>	<u>2,133,830</u>	<u>143,170</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	<u>(274,000)</u>	<u>(318,431)</u>	<u>58,432</u>	<u>376,863</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
<i>Excess of Receipts and Other Financing Sources over (under) Disbursements and Other Financing Uses</i>	<u>(274,000)</u>	<u>(418,431)</u>	<u>(41,568)</u>	<u>376,863</u>
<i>Fund Balance at Beginning of Year</i>	<u>1,016,133</u>	<u>1,016,133</u>	<u>1,016,133</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 742,133</u>	<u>\$ 597,702</u>	<u>\$ 974,565</u>	<u>\$ 376,863</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Balance - Budget and Actual (Budgetary Basis)  
For the Year Ended December 31, 2014*

	Job and Family Services Fund			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>RECEIPTS:</b>				
Charges for Services	\$ 528,311	\$ 477,161	\$ 496,340	\$ 19,179
Intergovernmental	3,308,689	2,988,349	3,108,465	120,116
<i>Total Receipts</i>	<u>3,837,000</u>	<u>3,465,510</u>	<u>3,604,805</u>	<u>\$139,295</u>
<b>DISBURSEMENTS:</b>				
Human Services	3,717,000	3,559,325	3,496,871	62,454
Other	-	36,615	36,615	-
<i>Total Disbursements</i>	<u>3,717,000</u>	<u>3,595,940</u>	<u>3,533,486</u>	<u>62,454</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	<u>120,000</u>	<u>(130,430)</u>	<u>71,319</u>	<u>201,749</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	(50,000)	-	-	-
Advances Out	(50,000)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of Receipts and Other Financing Sources over (under) Disbursements and Other Financing Uses</i>	20,000	(130,430)	71,319	201,749
<i>Fund Balance at Beginning of Year</i>	<u>132,825</u>	<u>132,825</u>	<u>132,825</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 152,825</u>	<u>\$ 2,395</u>	<u>\$ 204,144</u>	<u>\$ 201,749</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Balance - Budget and Actual (Budgetary Basis)  
For the Year Ended December 31, 2014*

	Real Estate Assessment Fund			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<b>RECEIPTS:</b>				
Charges for Services	\$ 224,850	\$ 224,851	\$ 298,334	\$ 73,483
Other	1,149	1,149	1,525	376
<i>Total Receipts</i>	<u>225,999</u>	<u>226,000</u>	<u>299,859</u>	<u>73,859</u>
<b>DISBURSEMENTS:</b>				
General Government:				
Legislative and Executive	214,000	339,000	327,222	11,778
<i>Total Disbursements</i>	<u>214,000</u>	<u>339,000</u>	<u>327,222</u>	<u>11,778</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	11,999	(113,000)	(27,363)	85,637
<i>Fund Balance at Beginning of Year</i>	<u>699,362</u>	<u>699,362</u>	<u>699,362</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 711,361</u>	<u>\$ 586,362</u>	<u>\$ 671,999</u>	<u>\$ 85,637</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Receipts, Disbursements,  
and Changes in Fund Balance - Budget and Actual (Budgetary Basis)  
For the Year Ended December 31, 2014*

	Auto License and Gas Fund			Variance with Final Budget
	Original Budget	Final Budget	Actual	
RECEIPTS:				
Fines and Forfeitures	\$ 19,829	\$ 19,825	\$ 19,902	\$ 77
Intergovernmental	3,319,206	3,318,554	3,425,768	107,214
Interest	5,793	5,792	5,814	22
Other	15,172	15,169	15,228	59
<i>Total Receipts</i>	<u>3,360,000</u>	<u>3,359,340</u>	<u>3,466,712</u>	<u>107,372</u>
DISBURSEMENTS:				
Public Works	4,309,940	4,024,214	3,245,920	778,294
Debt Service:				
Principal Retirement	-	72,084	72,084	-
Interest and Fiscal Charges	-	1,787	1,787	-
<i>Total Disbursements</i>	<u>4,309,940</u>	<u>4,098,085</u>	<u>3,319,791</u>	<u>778,294</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	<u>(949,940)</u>	<u>(738,745)</u>	<u>146,921</u>	<u>885,666</u>
<i>Fund Balance at Beginning of Year</i>	<u>738,745</u>	<u>738,745</u>	<u>738,745</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ (211,195)</u>	<u>\$ -</u>	<u>\$ 885,666</u>	<u>\$ 885,666</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Assets and Net Position*  
*Proprietary Fund - Cash Basis*  
*As of December 31, 2014*

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	<u>Enterprise Funds</u>
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	<u>\$ (189,022)</u>
NET POSITION:	
Unrestricted	<u>\$ (189,022)</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Receipts, Disbursements and  
 Changes in Net Position*  
*Proprietary Fund - Cash Basis*  
*For the Year Ended December 31, 2014*

	Enterprise Funds
<b>OPERATING CASH RECEIPTS:</b>	
Charges for Services	\$ 276,842
<i>Total Operating Cash Receipts</i>	<i>276,842</i>
<b>OPERATING DISBURSEMENTS:</b>	
Personal Services	103,241
Contractual Services	299,882
Capital Outlay	66,171
<i>Total Operating Disbursements</i>	<i>469,294</i>
<i>Operating Receipts Over (Under) Operating Disbursements</i>	<i>(192,452)</i>
<b>Non-Operating Receipts (Disbursements):</b>	
Proceeds from Loans	66,171
Intergovernmental	36,149
Principal Retirement	(50,824)
Interest and Fiscal Charges	(4,749)
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>46,747</i>
<i>Change in Net Position</i>	<i>(145,705)</i>
<i>Net Position at Beginning of Year</i>	<i>(43,317)</i>
<i>Net Position at End of Year</i>	<i>\$ (189,022)</i>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds - Cash Basis*  
*As of December 31, 2014*

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	<u>Agency Funds</u>
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	\$ 1,609,398
Cash and Cash Equivalents in Segregated Accounts	<u>565,577</u>
<i>Total Assets</i>	<u>2,174,975</u>
NET POSITION:	
Unrestricted	<u>2,174,975</u>
<i>Total Net Position</i>	<u>\$ 2,174,975</u>

The notes to the basic financial statements are an integral part of this statement.

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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**NOTE 1 – REPORTING ENTITY**

Meigs County (the County), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The County operates under the direction of a three-member elected Board of County Commissioners. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge, and a Probate/Juvenile Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize cash disbursements as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public service for the entire County.

Management believes the financial statements included in this report represent all of the funds of the County over which the County has the ability to exercise direct operating control.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Meigs County, this includes all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) The County is able to significantly influence the programs or services performed or provided by the organization; or (2) The County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the County, are accessible to the County and are significant in amount to the County.

In the past, the County has reported the Meigs Industries, Inc. as a component unit. However, with the implementation of Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus", the County determined it is not misleading to exclude Meigs Industries, Inc. as a component unit as it does not have a measurable influence on the County's financial statements.

**NOTE 1 – REPORTING ENTITY (Continued)**

**Separate Agencies**

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies listed below, the County serves as fiscal agent but is not financially accountable for their operations. Accordingly, the activity of the following agencies is presented as agency funds within the County's financial statements:

- The Meigs County District Board of Health is governed by a Board of Trustees which oversees the operation of the District and is elected by a regional advisory council comprised of township trustees, mayors of participating municipalities, and one County Commissioner. The District adopts its own budget and operates autonomously from the County. Funding is based on a tax levy, along with various state and federal grants applied for by the District.
- The Meigs County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision within the County. The five supervisors of the District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

**Other Organizations**

The County is also associated with certain organizations which are defined as jointly governed organizations, as well as one public entity shared risk pool. These organizations are presented in Notes 10 and 11 to the basic financial statements. The organizations are as follows:

- Gallia-Jackson-Meigs Counties Alcohol, Drug Addiction and Mental Health Services (ADAMH) Board
- Gallia-Jackson-Meigs-Vinton Joint Solid Waste Management District
- Gallia-Meigs Regional Airport
- Gallia-Meigs Community Action Agency
- Area Agency on Aging
- Meigs County Park District
- Southern Ohio Council of Governments
- County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These basic financial statements are presented on the cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Following are the more significant of the County's accounting policies.

**A. Basis of Presentation**

The County's basic financial statements consist of government-wide financial statements, including a statement of net position-cash basis and a statement of activities-cash basis, and fund financial statements which provide a more detailed level of financial information.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Government-wide Financial Statements**

The statement of net position-cash basis and the statement of activities-cash basis display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions while business-type activities are generally financed through charges for services.

The statement of net position-cash basis presents the cash balance of governmental and business-type activities of the County at year-end. The statement of activities-cash basis presents a comparison between direct cash disbursements and program cash receipts for each program or function of the County's governmental and business-type activities. Cash disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the County is responsible. Program cash receipts include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Cash receipts which are not classified as program cash receipts are presented as general cash receipts of the County, with certain limited exceptions. The comparison of direct cash disbursements with program cash receipts identifies the extent to which each governmental program or business-type activity is self-financing on a cash basis or draws from the general cash receipts of the County.

**Fund Financial Statements**

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

**B. Fund Accounting**

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County classifies each fund as either governmental, proprietary, or fiduciary.

**Governmental Funds**

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

*General Fund*

The General Fund is the general operating fund of the County and is used to account for all financial resources not accounted for and reported in another fund. The General Fund is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Board of Development Disabilities (MCBDD) Special Revenue Fund*

This fund is to account for the operation of a school for the developmentally disabled and handicapped. The primary sources of revenue are a county-wide property tax levy and federal and state grants

*Job and Family Services Special Revenue Fund*

This fund accounts for various federal and state grants used to provide public assistance to general relief recipients, pay their providers of medical assistance, and for certain public social services. The primary sources of revenue are federal and state grants.

*Real Estate Assessment Special Revenue Fund*

This fund accounts for state mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located with the County. The primary source of revenue is charges for services.

*Auto License and Gas Special Revenue Fund*

This fund accounts for monies received from state gasoline tax and motor vehicle registration fees designated for maintenance and repair of roads and bridges. The primary sources of revenue are the state gas tax and motor vehicle registration fees.

The other governmental funds of the County account for grants and other resources, debt service, and capital projects, whose use is restricted to a particular purpose.

**Proprietary Funds**

The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. Enterprise funds are the County's only proprietary fund type.

*Enterprise Funds*

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing services to the general public on a continuing basis be financed or recovered through user charges. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the fund. For the County, the enterprise funds are the Sewer Fund and the Water Fund, which are used to account for the activities related to wastewater treatment and water programs in the County.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.. The County's only fiduciary funds are agency funds. Agency funds are custodial in nature and are used to account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

**C. Basis of Accounting**

The County's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the County's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these basic financial statements.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process**

All funds, except for agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the County Commissioners. The resolution sets annual limits on expenditures plus encumbrances at the major object level within a fund, thereby establishing the legal level of control.

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

The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Commissioners.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

**E. Cash and Cash Equivalents**

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. County funds are maintained in several checking accounts as well as invested in certificates of deposit with terms of one to three months. Individual fund balance integrity is maintained through the County's records. Balances of all funds are maintained in these accounts or are temporarily used to purchase certificates of deposit.

Cash and cash equivalents that are held separately within the departments of the County are recorded as "Cash and Cash Equivalents in Segregated Accounts."

During 2014, the County invested in certificates of deposit.

All interest receipts are reported in the General Fund except those specifically related to those funds deemed appropriate according to Board of County Commissioners' policy. For calendar year 2014, interest receipts amounted to \$32,152. The General Fund received \$26,338 and the Auto License and Gas Fund received \$5,814.

**F. Capital Assets and Depreciation**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying basic financial statements.

**G. Interfund Receivables/Payables**

The County reports interfund loans as advances in and advances out in the other financing sources/uses in governmental funds. These items are not reflected as assets and liabilities in the accompanying basic financial statements. In the government-wide financial statements, advances within governmental activities or within business-type activities are eliminated.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. Compensated Absences**

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the County's cash basis of accounting.

**I. Employer Contributions to Cost-Sharing Pension Plans**

The County recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement health care benefits.

**J. Long-Term Obligations**

The County's cash basis financial statements do not report liabilities for bonds and other long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

**K. Net Position**

Net position represents the cash basis assets held by the County at year end. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for grants. The County applies restricted resources when a cash disbursement is made for purposes for which both restricted and unrestricted net position is available.

Of the County's \$5,679,327 in restricted net position, none is restricted by enabling legislation.

**L. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable fund balance classification includes amounts that cannot be spent because they are not in the spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

***Restricted*** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Fund Balance (Continued)**

*Assigned* Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by policies of the County Commissioners.

*Unassigned* Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**M. Interfund Activity**

Exchange transactions between funds are reported as cash receipts in the seller funds and as cash disbursements in the purchasing funds. Nonexchange flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented on the financial statements. In the government-wide financial statements, transfers within governmental activities or within business-type activities are eliminated.

**NOTE 3- BUDGETARY BASIS FUND BALANCES**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual –Budgetary Basis presented for the General Fund and each major special revenue fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference(s) between the budgetary basis and the cash basis are due to several factors. The first factor is that outstanding year end encumbrances are treated as disbursements (budgetary basis) rather than as a restriction, commitment or assignment of fund balance (cash basis). The second factor is that under Governmental Accounting Standards Board Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions”, certain funds that were previously reported as non-major special revenue funds are considered part of the General Fund on a cash basis. These funds were excluded from the budgetary presentation for the General Fund.

**NOTE 4 – DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies can be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Auditor of State:

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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**NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**

1. United States treasury notes, bills, bonds, or other obligations of or securities issued by the United States treasury or any other obligation guaranteed as to the payment of principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations of or securities issued by any federal government agency or instrumentality, including, but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, or the political subdivisions of Ohio, provided that such political subdivisions are located wholly or partly within the same county as the investing authority;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Commercial paper notes issued by any entity that is defined in division (D) of section 1705.01 of the Revised Code and has assets exceeding five hundred million dollars, and to which notes are rated at the time of purchase in the highest classification established by at least two standard rating services; the aggregate value of the notes does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; the notes mature no later than one hundred eighty days after purchase; and
9. Bankers' acceptances of banks that are members of the federal deposit insurance corporation to which both the obligations are eligible for purchase by the federal reserve system and the obligations mature no later than one hundred eighty days after purchase.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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**NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**

**Cash on Hand:** At year-end, the County had \$9,289 in un-deposited cash on hand which is included as part of “Equity in Pooled Cash and Cash Equivalents.”

Custodial credit risk is the risk that, in the event of a bank failure, the County’s deposits may not be returned. According to state law, public depositories must give security for all public funds on deposit in excess of those funds that are insured by the federal deposit insurance corporation (FDIC) or by any other agency or instrumentality of the federal government.

These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. The County’s policy is to deposit money with financial institutions that are able to abide by the laws governing insurance and collateral of public funds.

The County’s bank balance of \$8,599,469 is either covered by FDIC or collateralized by the financial institutions public entity deposit pools in the manner as described above.

**NOTE 5 - PROPERTY TAX**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collection of 2013 taxes.

2014 real property taxes are levied after October 1, 2014 on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are intended to finance 2015.

Public utility property currently is assessed at varying percentages of true value; public utility property is assessed at 35 percent of true value. 2014 public utility property taxes became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

Public utility real property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year proceeding the tax collection year, the lien date. Certain public utility property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The assessed value for the taxes levied in 2014 was \$345,595,600 of which real property represented 88.12 percent (\$304,547,940) of the total and public utility property represented 11.88 percent (\$41,047,660) of the total. The full tax rate for all County operations for taxes collected in 2014, was \$16.70 per \$1,000 of assessed valuation.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due by December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

The Meigs County Treasurer collects property taxes on behalf of all taxing districts within the County. The Meigs County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**NOTE 6 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County's vehicles and general liability are covered by the County Risk Sharing Authority. At December 31, 2014, the County maintained the following insurance coverage through the insurance company:

<b>Type of Coverage</b>	<b>Annual Aggregate</b>	<b>Deductible</b>
General Liability	\$1,000,000	\$2,500
Law Enforcement Liability	1,000,000	2,500
Automobile Liability	1,000,000	2,500
Errors and Omissions Liability	1,000,000	2,500
Excess Liability	1,000,000	-
Property	40,128,599	2,500
Equipment Breakdown	100,000,000	2,500
Crime Coverage	1,000,000	2,500
Stop Gap Liability	1,000,000	2,500
Uninsured/Underinsured Motorists	250,000	2,500

The County has established a limited risk health, dental, and vision insurance program for Engineer's Department employees. Business Administrators and Consultants, Inc. (BAC) serviced all claims submitted by employees of the Engineer's Department. Excess coverage insurance policies covered individual claims in excess of \$20,000 for BAC. All other County employees have coverage through The Health Plan.

No significant reductions in coverage noted in any of its insurance coverage from those maintained in prior years. Additionally, there have been no insurance settlements that have exceeded insurance coverage in any of the past three years.

In accordance with the cash basis of accounting, as more fully described in Note 2, the County does not record a liability for any incurred but unpaid claims as of year end.

**NOTE 7 - RETIREMENT SYSTEMS**

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

- A. The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
- 1) The Traditional Pension Plan – a cost-sharing multiple-employer defined benefit pension plan.
  - 2) The Member-Directed Plan – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
  - 3) The Combined Plan – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

**NOTE 7 - RETIREMENT SYSTEMS (Continued)**

- B. OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or calling (614) 222-5601 or 1-800-222-7377
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety officers participate in only the Traditional Pension Plan.

The member contribution rates were 10.0%, 10.0%, and 10.0% for 2014, 2013, and 2012, respectively, for the County. Public safety and law enforcement members contributed at a rate of 12.0% and 13.0%, 12.0% and 12.6%, and 11.5% and 12.1% for 2014, 2013, and 2012, respectively.

The employer contribution rates were 14.0%, 14.0%, and 14.0%, of covered payroll for 2014, 2013, and 2012, respectively, for the County. For both the law enforcement and public safety divisions, the employer contribution rates were 18.10%, 18.10%, and 18.10%, respectively.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012, were \$1,141,150, \$1,134,627, and \$1,085,277, respectively, which were equal to the required contributions for these years.

**State Teachers Retirement System (STRS)**

State Teachers Retirement System of Ohio (STRS Ohio) is a cost-sharing, multiple-employer public employee retirement system.

STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

**Plan Options** – New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 9.5 percent of earned compensation among various investment choices. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members may transfer to a different STRS Ohio retirement plan during their fifth year of membership. Eligible members who do not make a choice during the reselection period will permanently remain in their current plan.

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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**NOTE 7 - RETIREMENT SYSTEMS (Continued)**

**DB Plan Benefits** – Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the “formula benefit” or the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

**DC Plan Benefits** – Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 9.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

**Combined Plan Benefits** – For members who select the Combined Plan, 10% of the 11% member contribution rate is deposited into the member’s defined contribution account and the remaining amount is applied to the DB Plan. Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1% of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service credit. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

The DB and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A DB or Combined Plan member with five or more years’ credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the DB Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members’ beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 14% for members and 14% for employers.

**NOTE 7 - RETIREMENT SYSTEMS (Continued)**

For the year ended December 31, 2014, plan members were required to contribute 11 percent of their covered salaries for the first six months of the year and 12 percent for the last six months of 2014. For the first six months of the year ended December 31, 2013 and all of 2012, plan members were required to contribute 10 percent of their annual covered salaries. Plan members were required to contribute 11 percent of their covered salaries for the last six months of 2013. The County was required to contribute 14 percent. The County's required contributions for pension obligations to STRS Ohio for the calendar years ended December 31, 2014, 2013, and 2012 were \$39,683, \$38,020, and \$35,463, respectively; which were equal to the required amounts for those years.

STRS Ohio issues a stand-alone financial report. Additional information or copies of STRS Ohio's *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling 1-888-227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

**NOTE 8 - POSTEMPLOYMENT BENEFITS**

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

- A. Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program, and Medicare Part B premium reimbursement, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the OPERS 2013 CAFR for details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or calling 614-222-5601 or 800-222-7377.

- B. The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care.

Employer's contributions are expressed as a percentage of the earnable salary of active members. In 2014, the County contributed at 14.0% of earnable salary for local government employer units and 18.1% for public safety and law enforcement. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

**NOTE 8 - POSTEMPLOYMENT BENEFITS (Continued)**

OPERS' Post-employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care. The portion of employer contributions allocated to health care for members in the Traditional and Combined Plans was 2.0% during calendar year 2014. The portion of employer contributions allocated to health care for members in the Traditional and Combined Plans was 1.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0% for both plans, as recommended by the OPERS' Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

- C. The employer contributions that were used to fund post-employment benefits were \$162,956 for 2014, \$81,012 for 2013, and \$310,064 for 2012, which equaled the required contributions for these years.
- D. Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0% of the employer contributions toward the health care fund after the end of the transition period.

**State Teachers Retirement System**

STRS Ohio administers a pension plan that is comprised of: a Defined Benefit Plan; a self-directed Defined Contribution Plan; and a Combined Plan, which is a hybrid of the Defined Benefit Plan and the Defined Contribution Plan.

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

Pursuant to Section 3307 of the Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent *Comprehensive Annual Financial Report* by visiting [www.strsoh.org](http://www.strsoh.org) or by requesting a copy by calling toll free 1-888-227-7877.

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14% contribution rate, 1% of covered payroll was allocated to post-employment health care for the years ended December 31, 2014, 2013, and 2012. For the County, these amounts were \$2,834, \$2,716, \$2,533, respectively, for 2014, 2013, and 2012, respectively, which equaled the required contributions for these years.

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**NOTE 9 - DEBT OBLIGATIONS**

Under the cash basis of accounting, debt obligations are not reported as a liability in the accompanying basic financial statements. Debt obligations are presented for informational purposes only. However, information regarding such changes in the County's general long-term obligations during 2014 is as follows:

Issues	Interest Rates	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Due in 1 Year
<u>Governmental Funds</u>						
<u>Long-Term Obligations</u>						
2002 - Rural Hardship EPA	0.00%	\$ 16,575	\$ -	\$ 1,950	\$ 14,625	\$ 1,950
2011 - Farmers Bank 95042	3.63%	38,075	-	6,273	31,802	5,592
2013 - EOC Building	2.75%	325,225	-	325,225	-	-
2013 - Farmers Bank 95078	3.35%	72,084	-	72,084	-	-
Total Governmental Obligations		\$ 451,959	\$ -	\$ 405,532	\$ 46,427	\$ 7,542
<u>Business-Type Fund</u>						
<u>Long-Term Obligations</u>						
OWDA - Rutland Sewer	1.00%	\$ 448,269	\$ 30,022	\$ 13,745	\$ 464,546	\$ 13,883
OWDA - Rutland Water Purchase	1.00%	32,361	-	930	31,431	939
OWDA - HSTS Program	0.00%	-	36,149	36,149	-	-
Total Business-Type Activities		\$ 480,630	\$ 66,171	\$ 50,824	\$ 495,977	\$ 14,822

The Rural Hardship EPA Loan was obtained in 2002 in the amount of \$39,000 for additional capitalization of the Meigs County Grant/Loan Program. Septic Upgrade/Replacement monies are used to repay this debt.

The 2011 Farmer's Bank and Savings Company loan in the amount of \$55,681 was obtained to remodel a building for the Job and Family Service 'Jobs One-Stop' Renovation. Monies from the Debt Service Fund are used to repay this debt.

In 2012 and 2013, the County issued an OWDA loan in the amount of \$448,269 to purchase the Rutland Sewer System. Monies from the Rutland Sewer Enterprise Fund are used to pay this debt.

In 2013, the County issued a short-term note in the amount of \$325,225 with Famers Bank and Savings Company for the purpose of repaying contractors on the Emergency Operations Center Building due to delayed grant monies. This short-term loan was repaid in 2014 from the Emergency Operations Center Fund.

In 2013, the County entered into a loan in the amount of \$144,168 with Farmers Bank and Savings Company for the purchase of an International dump truck. This loan was repaid in 2014 with monies from the Auto License and Gas Fund.

The County issued an OWDA loan in 2013 in the amount of \$32,361 to purchase the Rutland Water System. This debt is being repaid through the Rutland Water Enterprise Fund.

The County issued an OWDA loan in 2014 in the amount of \$36,149 for the Home Sewage Treatment System (HSTS) project. The OWDA loan was paid in 2014 by grant funding.

At December 31, 2014, the County's overall legal debt margin was \$6,597,486 with an unvoted debt margin of \$3,455,956.

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**NOTE 9 - DEBT OBLIGATIONS (Continued)**

The annual requirements to amortize debt and interest outstanding as of December 31, 2014, are as follows:

Year Ending December 31	Rural Hardship EPA Loan		Farmer's Bank - 95042		OWDA Rutland Sewer		OWDA Rutland Water Purchase	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 1,950	\$ -	\$ 5,592	\$ 1,078	\$ 13,883	\$ 4,611	\$ 939	\$ 312
2016	1,950	-	5,805	866	14,022	4,472	949	303
2017	1,950	-	6,022	649	14,162	4,331	958	293
2018	1,950	-	6,247	424	14,304	4,189	968	283
2019	1,950	-	6,479	191	14,448	4,046	978	274
2020-2024	4,875	-	1,657	10	74,440	18,027	5,037	1,220
2025-2029	-	-	-	-	78,247	14,220	5,294	962
2030-2034	-	-	-	-	82,249	10,218	5,565	691
2035-2039	-	-	-	-	86,455	6,012	5,850	407
2040-2043	-	-	-	-	72,336	1,637	4,893	111
<b>Total</b>	<b>\$ 14,625</b>	<b>\$ -</b>	<b>\$ 31,802</b>	<b>\$ 3,218</b>	<b>\$ 464,546</b>	<b>\$ 71,763</b>	<b>\$ 31,431</b>	<b>\$ 4,856</b>

**NOTE 10 - JOINTLY GOVERNED ORGANIZATIONS**

**Gallia-Jackson-Meigs Counties Alcohol, Drug Addiction and Mental Health Services (ADAMH) Board**

The ADAMH Board is a jointly governed organization. Participants are Gallia, Jackson, and Meigs counties. The Board provides no direct services but contracts for their delivery. The Board's function is to assess needs, and to plan, monitor, fund, and evaluate the services provided. The Board is managed by eighteen members, five appointed by the Commissioners of Jackson County, two by the Commissioners of Gallia County, and three by the Commissioners of Meigs County, which are proportionate to population; four by Ohio Department of Alcohol and Drug Addiction Services and four by the Ohio Department of Mental Health. Each participating county's influence is limited to the number of members each appoints to the Board. The Board exercises total control of the budgeting, appropriation, contracting, and management.

All of the Board's revenue is from state and federal grants awarded to the multi-county board. Gallia County serves as the fiscal agent for the Board. Continued existence of the Board is not dependent on the County's continued participation, no debt exists, and the County does not have an equity interest in the Board. During 2014, the County made no contributions to the Board.

**NOTE 10 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

**Gallia-Jackson-Meigs-Vinton Joint Solid Waste Management District**

The County is a member of a multi-county Joint Solid Waste Management District (District), which is a jointly governed organization involving Gallia, Jackson, Vinton, and Meigs counties. The purpose of the District is to plan and implement comprehensive and environmentally sound solid waste management facilities and provide for the establishment of waste minimization, waste reduction, and recycling programs. The District was created in 1989, as required by the Ohio Revised Code.

The Gallia-Jackson-Meigs-Vinton Joint Solid Waste Management District is governed and operated through three groups. A twelve member board of directors, comprised of three commissioners from each County, is responsible for the District's financial matters. Financial records are maintained by the District. The District's only revenue source is a waste disposal fee for in-district and out-of-district waste.

A twenty-five member policy committee, comprised of six members from each County and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee. Each participating County's influence is limited to the number of members each appoints to the board. Continued existence of the District is not dependent on the County's continued participation, no equity interest exists.

**Gallia-Meigs Regional Airport**

The Gallia-Meigs Regional Airport (Airport) operates under a separate board that consists of seven members. The Gallia County Commissioners approve the budget, approve expenditures, approve fund deficits and are directly responsible for the debt. All of the land and fixed assets at the Airport belongs to Gallia County. The Airport rents the facilities from Gallia County. A manager contracted by the Airport board operates as a fixed based operator. The Airport generates revenue from sales and rental space. Grants are applied for through the Airport's name. Meigs County does not contribute financially to the Airport operations. The Airport operates on a calendar year basis. The operating statement of the Airport is present at the object level. The Airport is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Financial statements are audited and issued as part of Gallia County and are not obtainable separately.

**Gallia-Meigs Community Action Agency**

The Gallia-Meigs Community Action Agency is a non-profit corporation organized to plan, conduct and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Gallia and Meigs counties. The agency is governed by an eighteen member board which consists of three commissioners from each county, three business owners from each county, and three low income individuals elected by each county. The three business owners are nominated by other local business owners and the three low income individuals are nominated by local town council meetings. The agency received federal and state monies which are applied for and received by, and in the name of, the Board of Directors. The Gallia County Commissioners apply for the Community Housing Improvement Program Grant and the HOME Grant which are administered and implemented by the Community Action Agency. The County is the fiscal agent of the grant, but the grants are used by the Community Action Agency to improve low income family housing in Gallia County. Community Action contracts for expenses that relate to the grants and then the County Commissioners issue the payments. The Board exercises total control of the budgeting, appropriation, contracting and management. Continued existence of the Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the agency. The agency is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County.

**NOTE 10 –JOINTLY GOVERNED ORGANIZATIONS (Continued)**

**Area Agency on Aging**

The Area Office on Aging is a regional council of governments that assists ten counties including Meigs County in providing services to senior citizens in the Council’s service area. The Council is governed by a fifteen member board of directors. The Meigs County Commissioners along with other county organizations can nominate new board members, except representatives of local community service organizations. At least one-half of the board must be over the age of fifty-five. The board has total control over budgeting, personnel and all other financial matters. The continued existence of the Council is not dependent on the County’s continued participation and no equity interest exists.

**Meigs County Park District**

Meigs County Park District, Meigs County, Ohio, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a Board of Commissioners appointed by the probate judge of Meigs County. The District acquires lands for conversion into forest reserves and for the conservation of the natural resources, including streams, lakes, submerged lands and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these as the Board deems conducive to the general welfare.

**Southern Ohio Council of Governments**

The County is a member of the Southern Ohio Council of Governments (the “Council”), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a thirteen member board with each participating County represented by its Director of its Board of Developmental Disabilities. Member counties include: Adams, Athens, Brown, Fayette, Gallia, Highland, Jackson, Lawrence, Pickaway, Pike, Ross, Scioto, and Vinton Counties. The Council acts as fiscal agent for the Meigs County Board of Developmental Disabilities’ supportive living program monies. As of December 31, 2014, the County had no funds on hand with the Council. Financial statements can be obtained from the Council at 17273 St. Rt. 104, Building 8, Chillicothe, Ohio 45601.

**NOTE 11 - PUBLIC ENTITY SHARED RISK POOL**

**County Commissioners Association of Ohio Workers’ Compensation Group Rating Plan**

The County is participating in a group rating plan for workers’ compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at the meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year and each elected member shall be a County Commissioner.

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**NOTE 12 - CONTINGENCIES**

**Grants**

The County received financial assistance from federal and State agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, the effect of any such disallowed claims on the overall financial position of the County at December 31, 2014, if applicable, cannot be determined at this time.

**Litigation**

The County is currently party to legal proceedings. However, it is the opinion of management that any results of such proceedings will not have a material adverse effect on the County's financial condition.

**NOTE 13 - INTERFUND ACTIVITY**

	<b>Transfers In</b>	<b>Transfers Out</b>
<u>Major Funds:</u>		
General Fund	\$ -	\$ 84,281
MCBDD Fund	-	100,000
<u>Non-major Funds:</u>		
Other Governmental Funds	281,845	97,564
	\$ 281,845	\$ 281,845

Transfers are used to move revenues from the fund that collects them in accordance with statute or budget to the fund that is required to expend them in accordance with statute or budget; to segregate money for anticipated capital projects; to provide resources for current operations; or to service debt. Transfers from the General Fund were made to subsidize programs and retire debt. Transfers from the Meigs County Board of Developmental Disabilities Fund were made to a capital projects fund to use toward capital projects for the Board of DD. Transfers out of other governmental funds were made to transfer reclaim subsidy grants from one fiscal year to the next.

	<b>Advances In</b>	<b>Advances Out</b>
General Fund	\$ 98,477	\$ 1,105,004
Other Governmental Funds	1,105,004	98,477
	\$ 1,203,481	\$ 1,203,481

During the year, the County's General Fund made advances to other funds in anticipation of intergovernmental grant revenue or other revenues and to advance funds for capital improvements. Advances to the General Fund are for repayments of outstanding advances.

**NOTE 14 – COMPLIANCE AND ACCOUNTABILITY**

**Compliance**

The Ohio Revised Code requires the County to prepare its financial report accordance with accounting principles generally accepted in the United States of America. The County has instead prepared its annual financial report on the cash basis of accounting, which is another comprehensive basis of accounting.

**Accountability**

As of December 31, 2014, the Rutland Sewer, Rutland Water, 2010 Diversion Grant, and Community Corrections PSI Grant Funds had deficit cash balances in the amount of \$120,072, \$68,950, \$13,946, and \$372, respectively.

**NOTE 15 - CHANGES IN ACCOUNTING PRINCIPLES**

Governmental Accounting Standard Board (GASB) Statement No.61, “The Financial Reporting Entity: Omnibus”. GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and financial reporting entity display and disclosure requirements. In the past, the County has reported Meigs Industries, Inc. as a component unit. Although, the County implemented Governmental Accounting Standard Board (GASB) Statement No. 61, “The Financial Reporting Entity: Omnibus” in a previous year, for 2014 it was determined that it is not misleading to exclude Meigs Industries, Inc. as a component unit as it does not have a measurable influence on the County’s financial statements.

In June 2012, the GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The total pension liability will be computed on a different basis than the current actuarial accrued liability and the method of allocating this liability to each participating employer has not yet been determined; while the precise impact is not known, it is deemed likely that this pronouncement would have a material impact on governments who prepare their financial statements in accordance with accounting principles generally accepted in the United States of America. Since the County currently reports on the cash basis of accounting, there is not anticipated to be any effect on the financial statements; however, there will be additional disclosure requirements. The provisions of this statement are effective for the fiscal year ending December 31, 2015, and therefore will be adopted in the next fiscal year.

**Meigs County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**NOTE 16 - FUND BALANCES**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on the fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	MCBDD	Job and Family Services	Real Estate Assessment	Auto License and Gas	All Other Governmental	Total Governmental Funds
<b>Nonspendable</b>							
Unclaimed Monies	\$ 17,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,141
<b>Restricted for</b>							
Other Purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,134,687	\$ 2,134,687
Debt Service	-	-	-	-	-	32,275	32,275
Capital Outlay	-	-	-	-	-	297,948	297,948
MCBDD	-	974,565	-	-	-	-	974,565
Job and Family Services	-	-	204,144	-	-	-	204,144
Real Estate Assessment	-	-	-	671,999	-	-	671,999
Auto License and Gas	-	-	-	-	885,666	-	885,666
Children Services	-	-	-	-	-	194,552	194,552
Child Support Enforcement	-	-	-	-	-	283,491	283,491
Total Restricted	<u>-</u>	<u>974,565</u>	<u>204,144</u>	<u>671,999</u>	<u>885,666</u>	<u>2,942,953</u>	<u>5,679,327</u>
<b>Assigned to</b>							
Other Purposes	364,099	-	-	-	-	-	364,099
<b>Unassigned (Deficit)</b>	<u>83,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,318)</u>	<u>69,145</u>
Total Fund Balances	<u>\$ 464,703</u>	<u>\$ 974,565</u>	<u>\$ 204,144</u>	<u>\$ 671,999</u>	<u>\$ 885,666</u>	<u>\$ 2,928,635</u>	<u>\$ 6,129,712</u>

**MEIGS COUNTY FINANCIAL CONDITION**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 2014**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. Department of Agriculture</u></b>			
<i>Passed through the Ohio Department of Education</i>			
Child Nutrition Cluster:			
School Breakfast Program	05PU	10.553	\$1,912
National School Lunch Program	LLP4	10.555	20,708
Total Child Nutrition Cluster			<u>22,620</u>
<i>Passed through the Ohio Department of Job &amp; Family Services</i>			
Food Stamp Cluster:			
State Admin Matching Grants for Food Stamp Program	(1)	10.561	223,254
Total Food Stamp Cluster			<u>223,254</u>
Total US Department of Agriculture			<u>245,874</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed through the Ohio Department of Development/State's Program</i>			
Community Development Block Grants:			
FY12 CHIP	B-C-12-1BW-1	14.228	10,490
FY12 CHIP	B-C-12-1BW-2	14.228	110,457
FY13 CDBG Formula	B-F-13-1BW-1	14.228	68,803
FY12 CDBG Formula	B-F-12-1BW-1	14.228	110,386
Total Community Development Block Grants			<u>300,136</u>
Total U.S. Department of Housing and Urban Development			<u>300,136</u>
<b><u>U.S. Department of Labor</u></b>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Workforce Initiative Allocation - Adult	(1)	17.258	83,418
Workforce Initiative Allocation - Youth Activities	(1)	17.259	4,265
Workforce Initiative Allocation - Dislocated Workers	(1)	17.260	38,171
Total Workforce Initiative Allocation Cluster			<u>125,854</u>
Total U.S. Department of Labor			<u>125,854</u>
<b><u>Ohio Department of Transportation</u></b>			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	(1)	20.205	42,470
Highway Planning and Construction	(1)	20.205	3,189
Highway Planning and Construction	(1)	20.205	36,735
Total Ohio Department of Transportation			<u>82,394</u>
<b><u>U.S. Department of Education</u></b>			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster:			
Special Education Grants to States	6BSF	84.027	23,246
Special Education Preschool Grant	PGS1	84.173	7,384
Total Special Education Cluster			<u>30,630</u>
Total U.S. Department of Education			<u>30,630</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed through the Ohio Department of Job &amp; Family Services</i>			
Social Services Block Grant	(1)	93.667	430,471
<i>Passed through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	(1)	93.667	15,263
Total Social Service Block Grant			<u>445,734</u>
<i>Passed through the Ohio Department of Job &amp; Family Services</i>			
Medical Assistance Program	(1)	93.778	646,783
Total Medicare Cluster			<u>646,783</u>

**MEIGS COUNTY FINANCIAL CONDITION**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 2014**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>CCDF Cluster:</b>			
Child Care Development Block Grant	(1)	93.575	53,980
Total CCDF Cluster			<u>53,980</u>
Temporary Assistance for Needy Families (TANF)	(1)	93.558	996,815
Promoting Safe and Stable Families	(1)	93.556	30,964
Child Support Enforcement	(1)	93.563	217,963
Child Abuse and Neglect	(1)	93.590	2,000
Child Welfare Services State Grant	(1)	93.645	11,595
Foster Care Title VI-E Administration and Training	(1)	93.658	166,611
Adoption Assistance Title VI-E - Administration and Training	(1)	93.659	6,721
SCHIP	(1)	93.767	<u>793</u>
Total U.S. Department of Health and Human Services			<u>2,579,959</u>
 <b><u>U.S. Department of Homeland Securities</u></b>			
<i>Passed through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grant (EMPG)	(1)	97.042	<u>34,182</u>
Total Ohio Emergency Management Agency			<u>34,182</u>
Total U.S. Department of Homeland Securities			<u>34,182</u>
 <b><u>Environmental Protection Agency - Office of Water</u></b>			
<i>Passed through the Ohio Water Development Authority</i>			
ARRA - Water Pollution Control Fund	(1)	66.458	<u>36,149</u>
Total Environmental Protection Agency - Office of Water			<u>36,149</u>
Total Federal Expenditures			<u><u>\$3,435,178</u></u>

(1) - Passthrough entity number not available

(2) - Direct from the federal government

See accompanying notes to the schedule of federal awards expenditures.

**MEIGS COUNTY**  
*Notes to the Schedule of Federal Awards Expenditures*  
*For the year ended December 31, 2014*

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**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedule of federal awards expenditures is a summary of the activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B - MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included in the schedule.

**NOTE C - CHILD NUTRITION CLUSTER**

Program regulations do not require the Government to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This monetary assistance (expenditures) is reported in the Schedule at the fair market value of the commodities received.

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of Commissioners  
Meigs County, Ohio  
100 East Second Street  
Pomeroy, OH 45769

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Meigs County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 15, 2015, wherein we noted the County's financial statements have been prepared on the cash basis of accounting rather than the generally accepted accounting principles.

**Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency or combination of internal control deficiencies, resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider a material weakness. However, unidentified material weaknesses may exist.

Board of Commissioners  
Meigs County, Ohio  
Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards*

**Compliance and Other Matters**

As part of obtaining reasonable assurance whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our test disclosed an instance of noncompliance and other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2014-001.

**Entity's Response to Finding**

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. The County's response is not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

June 15, 2015

**Independent Auditor's Report on Compliance with Requirements Applicable for Each Major Program  
and on Internal Control over Compliance Required by OMB Circular A-133**

Board of Commissioners  
Meigs County, Ohio  
100 East Second Street  
Pomeroy, OH 45769

**Report on Compliance for Each Major Federal Program**

We have audited the Meigs County, Ohio (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Basis for Qualified Opinion on Community Development Block Grant Program***

As described in the accompanying schedule of findings, the County did not comply with the requirements regarding Community Development Block Grant Program as described in finding number 2014-002 for Cash Management. Compliance with such a requirement is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***Qualified Opinion on Community Development Block Grant Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Community Development Block Grant Program for the year ended December 31, 2014.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings for the year ended December 31, 2014.

***Other Matters***

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and corrective action plan. The County's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

Management of Meigs County, Ohio is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program, in to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be a material weakness or significant deficiencies. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

Board of Commissioners  
Meigs County, Ohio  
Independent Auditor's Report on Compliance with Requirements Applicable  
For Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or to detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2014-002 to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and corrective action plan. The County's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

June 15, 2015

**MEIGS COUNTY, OHIO**  
*Schedule of Findings*  
For the Year Ended December 31, 2014

**A. SUMMARY OF AUDITOR'S RESULTS**

<b>1. Type of Financial Statement Opinion</b>	Unmodified
<b>2. Were there any material internal control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>3. Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>4. Was there any material noncompliance reported at the financial statement level (GAGAS)?</b>	Yes
<b>5. Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<b>6. Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>7. Type of Major Programs' Compliance Opinion</b>	Modified - Community Development Block Grants Unmodified – Medicare Cluster, Temporary Assistance for Needy Families
<b>8. Are there any reportable findings under § .510?</b>	Yes
<b>9. Major Programs (list):</b>	Community Development Block Grants - CFDA#14.228 Medicare Cluster - CFDA#93.778 Temporary Assistance for Needy Families CFDA#93.558
<b>10. Dollar Threshold: Type A/B Programs</b>	Type A: >\$300,000 Type B: All Other Programs
<b>11. Low Risk Auditee?</b>	No

**MEIGS COUNTY, OHIO**  
*Schedule of Findings*  
*For the Year Ended December 31, 2014*

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**B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**Finding Number 2014-001**

**Annual Financial Report - Noncompliance Citation**

Ohio Rev. Code Section 117.38 provides that each public office shall file a financial report for each fiscal year. The Auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. Ohio Administrative Code Section 117-2-03 further clarifies the requirements of Ohio Rev. Code Section 117.38.

Ohio Admin. Code Section 117-2-03(B) requires the County to prepare its annual financial report in accordance with generally accepted accounting principles. However, the County prepared its financial statements and notes omitted assets, liabilities, fund equities, and disclosures that, while material, cannot be determined at this time. Pursuant to Ohio Rev. Code Section 117.38 the County may be fined and subject to various other administrative remedies for its failure to file the required financial report.

The County should prepare its annual financial report in accordance with generally accepted accounting principles.

**Officials Response**

The County has no immediate plans to file its annual financial report in accordance with generally accepted accounting principles. This may be an option in the future if the County's financial conditions improve.

**MEIGS COUNTY, OHIO**  
*Schedule of Findings*  
*For the Year Ended December 31, 2014*

**C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**Finding Number 2014-002**

CFDA Title and Number	Community Development Block Grants - 14.228
Grant Year	2014
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development
Finding Number	2014-002

**Cash Management (Fifteen-Day Rule) - Noncompliance Citation/Material Weakness**

OHCP Management Rules and Regulations, Section (A)(3)(f) states that grantees must develop a cash management system to ensure compliance with the Fifteen-Day Rule relating to prompt disbursement of Funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of the receipt of any funds.

The Grants Office maintained a fund balance of greater than \$5,000 several times throughout the year for longer than fifteen days after receipt of a draw in the CDBG Formula Grant.

The Grants Office should develop, implement, and monitor procedures to ensure that money drawn down is disbursed within fifteen days.

**Officials Response**

The director of the Grants Office has indicated that a policy will be developed to help ensure that grant draws will be disbursed within fifteen days of their receipt.

**MEIGS COUNTY, OHIO**  
*Schedule of Prior Audit Findings*  
For the Year Ended December 31, 2014

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<b>Finding Number</b>	<b>Description</b>	<b>Status</b>	<b>Comments</b>
<i>Government Auditing Standards:</i>			
2013-001	Overpayment of salary for unauthorized raises.	Corrected	N/A
2013-002	Ohio Admin Code Section 117-22-03(B) requires the County to prepare its annual financial report in accordance with generally accepted accounting principles. The County filed its report using the cash basis of accounting.	Not Corrected	Re-issued in current Schedule of Audit Findings as item 2014-001.
2013-003	Federal program compliance requirements state that the County must develop a cash management plan to comply with the 15-day rule relating to disbursement of funds.	Not Corrected	Re-issued in current Schedule of Audit Findings as item 2014-002.

**MEIGS COUNTY, OHIO**  
*Corrective Action Plan*  
*For the Year Ended December 31, 2014*

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<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Contact Person</b>
2014-001	The County does not anticipate filing on a GAAP basis until financial conditions improve.	No estimated date	Mary Byer-Hill, Auditor  County Commissioners: Michael Bartrum, President Randy Smith, Vice President Tim Ihle, Member
2014-002	The Grants Office director will monitor cash needs more closely to help ensure the prompt disbursement of grant funds.	Immediate future	Mary Byer-Hill, Auditor  County Commissioners: Michael Bartrum, President Randy Smith, Vice President Tim Ihle, Member



# Dave Yost • Auditor of State

## MEIGS COUNTY FINANCIAL CONDITION

### MEIGS COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 22, 2015