



Dave Yost • Auditor of State

COUNTIES SUMMARY OF UNAUDITED FINANCIAL INFORMATION

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

**COUNTY SUMMARY OF UNAUDITED FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2013
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Dave Yost • Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio counties for the year ended December 31, 2013 as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

Sincerely,

A handwritten signature in blue ink that reads "Dave Yost". The signature is fluid and cursive, with the first letters of "Dave" and "Yost" being capitalized and prominent.

Dave Yost,
Auditor of State

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ALL COUNTIES REPORTING UNDER
GAAP

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Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2013
All Counties Reporting Under GAAP

Assets												
County	Cash And Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Special Assessments Receivable	Sales Tax Receivable
Allen County	38,697,022	0	0	469,790	56,447	60,361	(816,616)	0	556,870	13,254,549	3,748,035	2,439,638
Ashland County	15,509,673	0	0	648,757	12,423	1,072	0	0	73,342	7,131,912	0	1,780,576
Ashtabula County	41,875,423	0	0	247,910	26,824	413,626	130,366	7,053,173	151,003	15,649,252	249,470	1,568,915
Athens County	20,877,267	0	0	235,357	4,420	645,943	714	4,922,071	426,325	11,388,520	0	1,241,566
Auglaize County	2,303,322	18,840,708	0	524,444	83,945	175,714	38,905	3,850,911	216,344	6,118,847	926,476	1,271,638
Belmont County	33,768,589	0	0	511,011	18,910	16,937	(5,672)	6,227,954	152,534	12,756,653	0	4,362,698
Butler County	138,303,232	0	0	848,742	160,319	935,394	0	0	1,714,593	62,316,814	9,259,168	9,275,427
Carroll County	13,124,006	0	0	408,290	4,409	106,475	0	0	70,161	4,990,130	0	891,294
Clark County	43,370,474	0	0	146,994	1,306,772	1,772,793	4,384	0	593,405	24,002,954	162,093	3,655,937
Clermont County	66,448,634	0	0	0	133,788	281,654	(381,508)	7,353,621	0	19,899,875	11,806,399	4,090,231
Clinton County	44,849,420	0	0	24,623	195,177	72,127	0	4,831,991	268,574	0	112,236	1,866,050
Columbiana County	41,731,618	0	0	672,000	30,493	44,188	0	0	342,311	11,673,702	0	4,068,971
Coshocton County	14,590,463	0	0	333,800	20,155	446,238	0	3,515,793	75,264	7,646,732	0	1,535,044
Crawford County	22,444,276	0	0	210,589	10,896	344,909	7,252	0	333,491	5,978,297	97,365	1,324,362
Cuyahoga County	693,728,450	0	0	0	887,775	8,000,990	(283,349)	71,786,890	0	410,184,244	0	62,183,678
Defiance County	24,083,260	0	0	633,104	70,220	52,490	1,540,277	3,224,828	1,104,150	5,698,770	1,561,805	865,897
Delaware County	91,743,026	0	0	768,530	301,111	320,143	19,041	10,944,948	2,353,931	28,104,887	5,012,617	12,814,895
Erie County	34,172,426	0	0	258,012	27,011	124,448	480,689	0	153,318	10,732,762	696,331	4,710,625
Fairfield County	57,811,447	0	0	455,085	35,232	757,644	69,155	13,717,491	323,880	26,022,650	1,064,855	4,931,662
Franklin County	798,648,000	0	0	3,405,000	1,489,000	4,472,000	712,000	0	485,000	420,420,000	0	40,989,000
Fulton County	26,785,195	0	0	236,799	68,352	461,043	2,978	0	143,638	7,151,707	582,442	1,765,909
Gallia County	7,273,087	0	0	142,130	0	69,852	115,102	3,794,614	64,404	4,029,507	0	1,150,540
Geauga County	41,870,115	0	0	326,094	21,659	484,844	0	8,009,332	124,440	25,520,776	1,611,595	6,197,796
Greene County	94,190,110	0	0	0	257,048	328,059	3,884	0	0	40,812,305	23	0
Hamilton County	384,410,494	0	0	3,509,926	1,845,686	6,003,716	546,894	41,360,930	0	262,807,395	5,820,411	18,115,853
Hancock County	51,007,813	0	0	494,012	21,326	758,933	0	0	426,512	10,753,282	1,943,697	3,291,559
Henry County	19,221,087	0	0	117,344	6,108	139,288	0	0	216,176	5,475,293	512,430	948,205
Hocking County	12,017,734	0	0	349,989	2,291	65,298	0	2,657,814	0	5,930,076	19,197	572,975
Holmes County	16,522,424	0	0	756,372	75	236,937	0	0	109,134	6,066,721	0	1,689,076
Huron County	17,693,163	0	0	736,370	14,198	96,922	0	0	126,527	6,760,171	11,493	0
Jefferson County	29,694,335	1,214,753	0	359,926	4,263	1,815,627	0	8,951,160	156,443	11,816,227	0	3,054,870
Knox County	29,645,802	0	0	269,278	101,759	189,144	40,541	7,027,721	99,263	12,407,868	12,189	0
Lake County	109,516,408	0	0	1,325,995	379,327	600,027	15,806	0	231,929	44,907,588	13,864,450	5,316,512
Licking County	53,125,428	0	0	158,435	4,126	785,615	0	7,277,767	174,391	25,449,819	267,393	4,665,613
Logan County	20,603,578	0	0	698,578	39,685	674,900	0	3,585,522	240,595	0	38,184	8,921,012
Lorain County	109,385,733	0	0	917,291	0	101,823,718	2,825,633	0	0	0	0	0
Lucas County	180,246,024	0	0	793,796	198,254	3,058,342	0	0	58,298	106,488,700	23,693,777	20,346,119
Mahoning County	91,135,948	0	0	0	41,387	1,295,802	(212,463)	16,643,373	0	35,452,764	454,330	8,436,678
Marion County	25,479,729	0	0	0	60,923	52,527	(1,081)	5,709,796	614,917	7,760,896	147,394	1,970,116
Medina County	54,569,868	0	0	450,101	51,089	892,638	221,306	8,175,674	0	26,822,770	4,839,356	3,498,830
Miami County	23,376,405	30,491,193	0	325,648	3,720	512,999	146,309	13,655,758	181,788	15,704,235	0	0
Monroe County	7,631,315	0	0	217,005	19,825	149,427	224,451	2,596,455	74,181	1,431,806	0	551,111
Montgomery County	307,701,423	0	0	216,735	1,727,762	2,282,432	4,057,944	0	728,574	159,012,765	2,618,053	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

Assets												
County	Cash And Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Special Assessments Receivable	Sales Tax Receivable
Morrow County	10,002,018	0	0	123,359	25,424	215,531	126,400	0	219,286	4,199,495	4,408	828,695
Muskingum County	52,525,505	0	0	616,630	54,628	458,247	5,083,204	8,553,545	341,147	16,930,368	285,286	4,529,241
Noble County	8,090,036	0	0	140,012	0	13,018	8,549	2,750,722	94,689	2,406,944	0	639,765
Pickaway County	22,561,450	0	0	304,747	23,125	27,478	9,739	3,692,502	76,647	6,325,544	69,010	1,281,141
Pike County	21,751,699	0	0	0	9,983	106,267	0	0	0	4,824,381	0	0
Portage County	70,986,112	0	0	461,687	0	0	(476,343)	8,336,702	185,326	25,924,908	1,116,518	4,722,681
Preble County	13,612,494	0	0	173,554	24,559	139,719	431,468	3,469,970	57,831	3,647,789	206,210	796,028
Richland County	55,628,847	255,808	0	772,043	0	841,900	0	12,041,297	303,197	12,816,223	3,551,440	4,766,281
Ross County	17,727,736	0	0	578,067	31,136	26,415	0	4,599,331	122,176	11,083,831	0	3,670,533
Sandusky County	27,749,932	0	0	440,257	26,627	657,817	12,000	4,710,662	283,425	10,395,369	186,841	2,613,358
Scioto County	19,135,907	0	0	311,180	0	20,320	0	0	309,455	7,561,521	0	2,882,245
Seneca County	27,381,882	0	0	459,566	2,137	476,777	1,047	5,096,551	235,308	5,502,784	0	2,079,606
Shelby County	21,307,372	0	0	215,095	53,463	725,897	0	0	187,535	6,261,116	325,241	1,443,911
Stark County	125,415,216	0	0	1,532,580	0	628,995	14,992	49,278,246	879,504	59,708,098	6,057,359	6,504,441
Summit County	245,197,232	0	0	984,635	502,255	224,163	235,307	0	1,300,771	153,529,078	531,412	0
Trumbull County	90,138,758	0	0	590,017	10,941	885,006	(733,033)	11,741,291	437,853	42,461,327	7,604,067	6,086,740
Tuscarawas County	37,353,722	0	0	1,022,990	31,522	138,042	802,856	4,817,590	1,185,482	11,323,242	0	3,118,279
Union County	37,435,791	0	0	544,274	42,484	357,423	0	5,105,624	996,240	12,423,343	139,373	3,627,583
Van Wert County	8,265,756	341,862	0	310,695	0	328,518	6,116	3,607,382	112,717	4,343,384	273,924	647,211
Warren County	128,079,198	0	0	798,853	140,999	591,834	192,143	11,578,544	2,014,625	40,281,058	11,674,238	5,247,529
Washington County	27,165,651	25,944	0	453,025	2,395	62,635	0	6,506,060	307,043	9,653,882	0	3,035,021
Wayne County	42,191,865	0	0	226,492	23,827	227,710	(2,277)	0	488,831	14,379,557	0	2,659,253
Wood County	77,597,200	7,503,228	0	485,712	199,189	216,521	(516,652)	0	544,269	34,913,627	447,060	4,901,810

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2013
All Counties Reporting Under GAAP

Assets (Continued)												
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets	Advances To Other Funds	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Total Assets
Allen County	0	5,587,883	2,095,507	0	0	0	0	4,776,436	117,751,152	(64,711,935)	0	123,965,139
Ashland County	18,700	4,262,947	0	0	0	0	0	879,613	36,720,152	0	13,761	67,052,928
Ashtabula County	0	0	0	1,989,084	0	0	0	112,131,084	48,844,628	(18,213,849)	298,885	212,415,794
Athens County	0	0	0	355,062	0	0	0	1,522,041	53,674,450	0	0	95,293,736
Auglaize County	0	0	429,101	0	0	0	0	2,764,100	84,327,147	(41,720,167)	0	80,151,435
Belmont County	342,890	0	0	391,520	0	0	0	14,738,733	62,721,616	0	0	136,004,373
Butler County	11,053,274	34,316,784	0	786,076	0	0	710,025	260,945,685	224,508,445	(100,100,107)	592,975	655,626,846
Carroll County	0	2,987,577	0	0	0	0	0	1,429,195	79,504,096	(44,651,119)	0	58,864,514
Clark County	0	38,438,119	0	0	0	0	0	14,171,021	207,654,580	(133,541,498)	0	201,738,028
Clermont County	2,257,912	2,082,106	0	436,746	0	0	0	15,890,821	271,838,409	(138,646,638)	0	263,492,050
Clinton County	0	4,365,384	11,900,000	168,697	0	0	0	1,331,765	41,605,836	0	0	111,591,880
Columbiana County	0	14,424,253	0	127,159	0	0	0	1,328,461	80,314,454	(35,123,818)	(4,099)	119,629,693
Coshocton County	0	0	0	0	0	0	0	703,858	51,694,167	(27,662,055)	0	52,899,459
Crawford County	0	4,540,575	0	46,867	0	0	0	6,536,444	90,468,482	(48,940,684)	0	83,403,121
Cuyahoga County	0	0	0	407,367,069	0	0	0	124,923,039	1,503,453,970	(538,854,320)	0	2,743,378,436
Defiance County	0	0	0	758,074	0	0	0	4,660,685	97,868,633	(37,334,032)	0	104,788,161
Delaware County	698,834	0	0	4,976	0	0	0	52,528,823	241,299,625	(97,477,025)	8,086	349,446,448
Erie County	1,961,165	5,669,540	213,888	0	0	0	0	2,559,784	59,258,364	0	476,578	121,494,941
Fairfield County	0	0	0	375,317	1,795,802	0	0	6,735,511	168,309,580	0	227,660	282,632,971
Franklin County	0	116,126,000	8,536,000	3,738,000	0	2,037,000	0	116,311,000	924,772,000	(287,996,000)	1,816,000	2,155,960,000
Fulton County	0	3,801,958	0	103,922	0	0	0	2,122,309	90,154,214	(44,995,262)	0	88,385,204
Gallia County	0	0	0	791,237	0	0	0	98,492,389	22,585,378	(11,934,024)	0	126,574,216
Geauga County	0	0	0	2,483,037	0	0	0	135,503,048	82,375,868	(42,273,762)	0	262,254,842
Greene County	0	7,710,635	0	0	0	0	0	132,662,480	49,133,292	(22,664,639)	0	302,433,197
Hamilton County	0	0	0	0	0	0	0	98,355,582	1,156,475,676	(911,881,881)	0	1,067,370,682
Hancock County	280,854	5,801,107	0	751,029	0	0	0	38,185,827	111,603,629	(44,823,573)	195,793	180,691,800
Henry County	0	5,018,890	0	1,685,697	0	0	0	1,940,808	75,426,384	(40,116,298)	183,724	70,775,136
Hocking County	0	0	0	0	0	321,000	0	981,771	43,590,713	(19,922,654)	61,140	46,647,344
Holmes County	0	3,287,241	0	0	0	0	0	1,037,408	56,183,929	(31,698,537)	0	54,190,780
Huron County	0	3,082,504	0	209,190	0	0	0	1,957,455	79,230,126	(43,447,149)	0	66,470,970
Jefferson County	0	0	0	202,903	0	0	0	8,035,891	97,715,488	0	28,907	163,050,793
Knox County	0	0	0	231,188	0	74,340	0	4,116,752	88,064,702	(33,769,797)	1,017,563	109,528,313
Lake County	0	4,002,781	0	143,366	0	0	0	33,661,237	119,045,312	0	0	333,010,738
Licking County	0	0	0	3,181,338	0	0	0	6,858,384	97,023,857	(36,906,344)	0	162,065,822
Logan County	0	0	0	190,000	0	0	0	3,951,674	67,755,988	0	0	106,699,716
Lorain County	0	391,221	0	0	0	0	0	9,605,872	121,372,312	0	0	346,321,780
Lucas County	0	29,497,456	0	365,148	0	0	0	43,432,388	754,366,756	(474,041,162)	61,520	688,565,416
Mahoning County	0	0	0	0	0	0	0	4,210,328	250,047,893	(107,656,149)	0	299,849,891
Marion County	562,201	0	0	15,112	0	0	0	13,692,937	102,678,175	(41,356,824)	3,839	117,390,657
Medina County	0	0	0	143,141	0	0	0	2,990,105	54,523,689	0	0	157,178,567
Miami County	0	0	0	2,145,950	0	0	0	5,517,735	156,211,164	(61,779,821)	418,071	186,911,154
Monroe County	0	0	0	65,328	0	0	0	77,802	19,916,153	0	0	32,954,859
Montgomery County	0	56,858,811	0	0	0	0	0	388,914,933	291,189,129	(153,161,109)	0	1,062,147,452

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2013
All Counties Reporting Under GAAP

Assets (Continued)												
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets	Advances To Other Funds	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Total Assets
Morrow County	0	3,441,667	0	735,756	0	0	0	2,721,918	70,457,869	(40,513,769)	89,155	52,677,212
Muskingum County	348,984	35,345	0	233,229	0	0	0	40,522,700	60,098,780	0	133,874	190,750,713
Noble County	0	0	0	28,428	0	0	0	13,324,442	21,229,469	(10,379,121)	0	38,346,953
Pickaway County	0	0	0	0	0	0	0	731,102	72,090,213	(32,112,028)	0	75,080,670
Pike County	0	6,197,375	0	1,822,228	0	0	0	3,363,940	45,097,220	0	0	83,173,093
Portage County	0	0	0	6,117,386	0	0	0	15,319,495	162,134,838	(72,442,735)	0	222,386,575
Preble County	0	0	0	0	0	0	0	4,690,879	49,178,775	(21,300,499)	0	55,128,777
Richland County	0	0	0	34,571	0	0	0	2,788,652	101,566,037	0	0	195,366,296
Ross County	0	0	0	1,021,428	0	0	0	4,769,745	31,581,451	0	0	75,211,849
Sandusky County	0	0	0	90,115	4,321,926	0	55	1,525,164	85,667,197	(42,098,146)	0	96,582,599
Scioto County	19,800	6,640,109	0	477,758	174,474	0	0	1,746,183	135,368,342	(51,466,291)	0	123,181,003
Seneca County	0	0	0	45,927	4,707,886	0	0	21,372,498	91,792,723	(40,572,918)	0	118,581,774
Shelby County	0	4,951,307	891,282	0	0	0	0	2,419,034	202,413,272	(127,965,814)	0	113,228,711
Stark County	0	0	0	3,137,478	0	0	0	31,724,826	308,406,903	(154,197,164)	0	439,091,474
Summit County	0	42,437,830	0	9,908,092	0	0	0	13,714,598	239,332,607	0	0	707,897,980
Trumbull County	1,491,149	0	0	1,263,796	0	0	0	6,399,478	206,961,056	(107,712,199)	0	267,626,247
Tuscarawas County	0	0	0	3,668,938	0	0	0	1,315,397	77,121,354	0	0	141,899,414
Union County	0	0	0	995,000	0	0	255,800	69,208,755	43,868,259	(27,898,263)	0	147,101,686
Van Wert County	444,154	0	218,363	0	0	0	0	321,909	44,128,222	(19,649,530)	7,573	43,708,256
Warren County	3,921,305	0	0	1,352,483	0	0	0	24,591,721	158,601,751	(67,201,437)	0	321,864,844
Washington County	0	0	0	2,076	0	0	0	128,897,993	37,909,281	(21,586,349)	0	192,434,657
Wayne County	0	7,574,341	0	224,497	0	0	0	5,658,784	154,566,227	(80,383,711)	0	147,835,396
Wood County	0	9,467,121	626,052	0	0	0	0	3,072,063	82,214,763	0	73,644	221,745,607

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County	Total Deferred Outflows Of Resources	Liabilities											Unearned Revenue
		Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable	Retainage Payable	Claims Payable	
Allen County	0	500,165	477,572	71,708	0	1,095,513	0	0	0	62,230	4,056	0	0
Ashland County	0	535,925	172,062	108,201	0	394,328	0	0	0	3,208	30,810	0	0
Ashtabula County	326,310	1,705,678	1,455,451	432,439	759,680	0	34,012	0	0	58,744	0	1,048,739	0
Athens County	0	390,872	872,198	401,239	650,895	3,483	50,097	10,561	17,000	0	0	0	0
Auglaize County	0	810,256	454,556	131,707	0	382,219	0	0	0	9,683	17,116	0	0
Belmont County	0	676,961	968,467	0	576,354	0	3,989	0	0	22,908	0	0	0
Butler County	756,197	2,353,813	5,230,120	6,220,408	349,972	2,862,726	14,566	5,543	13,250	622,355	0	0	0
Carroll County	0	555,753	440,300	0	0	314,021	0	0	0	19,504	0	0	0
Clark County	50,734	3,069,554	3,274,223	261,446	0	0	10,046	366	0	44,660	16,866	0	0
Clermont County	0	4,692,792	1,448,270	72,429	560,055	0	60,675	8,863	0	47,661	0	1,347,112	0
Clinton County	62,630	193,280	465,545	16,486	0	281,451	0	14,467	0	0	0	60,067	0
Columbiana County	206,708	1,667,341	1,046,644	0	0	752,503	0	0	0	228,691	0	228,540	0
Coshocton County	205,659	399,399	645,437	0	0	535,441	0	0	0	13,167	0	416,645	624
Crawford County	346,926	458,484	562,120	53,558	0	399,447	47,802	0	0	38,879	0	0	0
Cuyahoga County	260,246	36,888,709	17,012,581	10,584,041	12,258,648	0	0	0	0	3,254,665	0	15,715,528	0
Defiance County	38,374	326,813	411,267	1,704	0	292,795	0	0	0	18,771	0	193,935	0
Delaware County	627,199	2,116,353	1,204,558	4,354,922	885,752	0	5,523	0	0	97,121	28,227	226,065	0
Erie County	0	1,077,100	1,091,997	44,977	0	769,823	15,216	0	0	101,766	36,512	879,494	16,097
Fairfield County	952,032	2,926,769	1,474,585	1,095,557	1,437,118	0	35,853	205	1,934	53,703	147,059	0	280,032
Franklin County	825,000	46,798,000	16,445,000	0	0	0	0	0	764,000	1,315,000	0	0	6,540,000
Fulton County	0	470,880	558,497	0	0	263,815	0	0	0	6,820	0	0	0
Gallia County	0	497,218	283,380	342,363	306,147	0	0	0	0	17,996	0	0	13,357
Geauga County	0	868,628	840,219	1,098,146	1,037,796	0	19,266	0	0	22,038	0	0	0
Greene County	706,734	4,201,869	2,476,104	0	0	133,142	0	0	0	88,936	0	0	0
Hamilton County	422,972	25,933,194	6,613,634	0	2,067,097	0	108,016	0	0	246,296	824,571	5,243,497	35,927,365
Hancock County	231,170	1,479,067	1,227,038	282,587	0	1,132,635	0	0	0	0	60,089	76,355	0
Henry County	0	504,076	540,411	0	0	208,671	0	0	0	1,602	0	0	0
Hocking County	0	234,256	365,441	35,999	378,308	0	0	0	0	0	0	0	0
Holmes County	0	670,611	664,586	0	0	321,485	0	0	0	14,419	0	0	0
Huron County	0	1,057,737	632,409	0	0	275,976	17,994	0	0	25,323	0	182,972	0
Jefferson County	173,100	1,113,523	556,845	1,604,974	1,345,384	0	8,507	0	0	93,104	0	788,550	4,995
Knox County	322,203	616,559	398,840	91,535	416,235	0	0	0	48,379	24,326	0	442,782	0
Lake County	269,011	2,627,809	3,076,904	0	0	1,900,293	145,418	0	0	98,129	0	115,514	0
Licking County	0	3,604,369	1,482,252	0	940,715	0	0	0	0	49,466	26,683	767,553	0
Logan County	0	864,614	392,661	0	0	456,035	0	0	0	15,056	0	0	0
Lorain County	0	10,820,566	0	0	2,646,336	0	0	0	0	89,901	0	3,764,910	0
Lucas County	74,489	10,907,354	6,489,313	0	0	2,464,359	0	1,063,258	0	0	0	0	0
Mahoning County	0	1,461,167	2,865,721	0	1,911,952	0	49,109	0	0	160,760	0	1,913,267	0
Marion County	310,244	621,413	796,132	53,820	206,998	0	11,879	0	0	124,221	0	39,799	0
Medina County	36,912	1,212,864	1,135,453	443,268	3,601,260	0	137,893	0	0	23,274	0	823,032	0
Miami County	0	1,007,388	1,102,482	0	173,859	0	0	0	0	41,668	0	368,583	0
Monroe County	0	356,828	245,110	0	290,289	0	19,362	0	0	7,463	0	0	40,365
Montgomery County	920,897	21,402,010	6,179,136	0	0	1,964,459	0	0	0	130,697	0	0	0

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County	Total Deferred Outflows Of Resources	Liabilities											Unearned Revenue
		Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable	Retainage Payable	Claims Payable	
Morrow County	48,668	584,601	364,683	0	0	342,584	0	0	0	43,976	0	0	0
Muskingum County	306,895	1,097,653	1,292,886	2,481	965,505	0	0	0	0	28,190	0	1,089,990	0
Noble County	0	123,726	154,524	92,272	159,273	0	0	0	0	1,069	12,006	0	0
Pickaway County	0	676,041	794,532	102,110	48,612	0	0	0	0	11,157	0	0	0
Pike County	0	162,729	416,344	320,342	0	497,221	198	0	0	89,978	0	23,876	0
Portage County	0	3,691,898	2,732,844	0	1,105,555	0	0	0	0	72,594	0	1,619,020	0
Preble County	232	491,901	555,103	965,134	386,644	0	2,573	0	0	10,723	0	0	0
Richland County	0	1,619,016	1,587,923	1,066,733	1,198,592	0	71,621	0	0	108,613	0	966,052	0
Ross County	227,257	618,733	121,549	663,526	728,822	0	1,640	0	0	59,612	35,992	96,483	0
Sandusky County	32,625	591,414	513,003	198,125	0	951,028	0	0	0	10,572	0	115,694	0
Scioto County	0	644,157	278,896	116,614	0	709,396	0	0	0	29,018	17,441	0	0
Seneca County	0	677,815	736,744	190,375	0	689,402	0	0	0	8,410	0	0	65,685
Shelby County	0	307,287	774,116	36,382	0	561,497	32,627	0	0	1,907	16,433	0	4,529
Stark County	0	3,426,616	2,786,254	2,631,018	3,264,841	0	103,527	0	0	0	582,368	0	0
Summit County	1,040,011	11,797,039	6,742,742	0	0	4,064,385	0	0	10,597	255,295	0	3,438,177	0
Trumbull County	215,626	2,414,093	2,085,052	44,073	1,644,263	0	21,562	0	0	74,311	0	691,660	0
Tuscarawas County	0	475,493	779,692	604,827	1,070,557	0	0	0	0	8,453	0	555,154	0
Union County	63,484	1,374,088	917,932	29,511	521,186	0	0	0	0	21,778	0	0	0
Van Wert County	0	406,336	372,474	0	282,610	0	1,237	0	0	18,083	0	0	0
Warren County	0	4,667,652	2,238,370	0	858,494	0	0	0	0	78,418	0	682,860	0
Washington County	78,319	701,854	505,923	126,903	998,486	0	0	0	0	8,103	2,802	0	76,892
Wayne County	266,489	1,060,918	1,149,587	433,539	0	581,012	27,261	0	0	16,051	0	359,633	497,725
Wood County	0	1,321,306	1,588,399	291,405	0	981,365	20,087	23,752	24,000	15,382	36,718	1,974,466	0

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Liabilities (Continued)						Net Position			
County	Notes Payable	Long Term Liabilities Due Within One Year	Long Term Liabilities Due In More Than One Year	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net Investment In		Total Net Position
		Year	One Year				Capital Assets	Restricted	
								Unrestricted	
								Deficit	
Allen County	0	5,750,503	16,937,910	0	24,899,657	12,333,755	41,404,506	30,763,651	86,731,727
Ashland County	0	681,923	2,126,311	0	4,052,768	6,775,317	35,982,281	16,959,249	56,224,843
Ashtabula County	0	2,373,721	21,097,863	345,545	29,638,182	14,063,808	122,317,368	41,050,243	169,366,424
Athens County	0	1,452,381	3,338,154	14,108	7,200,988	10,176,672	54,507,588	21,938,720	77,916,076
Auglaize County	0	946,913	1,952,577	0	4,705,027	6,040,900	45,206,080	16,950,291	69,405,508
Belmont County	142,000	2,636,585	10,806,361	0	15,833,625	12,100,000	67,545,722	31,742,662	108,070,748
Butler County	16,173,000	10,455,951	76,431,987	710,025	122,199,913	68,018,968	346,569,789	136,451,689	466,920,359
Carroll County	0	91,424	1,442,882	32,382	2,896,266	4,815,000	35,733,652	9,834,441	51,153,248
Clark County	1,570,000	1,632,075	14,634,573	0	24,564,543	24,484,516	74,778,273	62,687,204	152,790,437
Clermont County	0	2,819,605	12,910,627	0	23,968,089	21,079,459	146,601,252	43,915,469	218,444,502
Clinton County	0	1,205,701	4,938,595	0	7,238,222	4,423,047	38,151,540	18,516,248	100,055,871
Columbiana County	285,000	1,463,041	27,153,132	0	33,031,600	10,022,092	22,293,772	42,150,279	76,989,417
Coshocton County	0	1,256,036	4,426,363	0	7,898,771	7,257,418	21,162,018	12,044,248	38,154,588
Crawford County	0	979,235	11,904,996	0	14,791,447	5,641,437	37,481,382	20,125,802	63,664,089
Cuyahoga County	0	72,076,866	1,100,563,199	0	1,268,614,483	331,240,455	396,133,373	537,143,088	1,144,043,990
Defiance County	40,000	1,035,114	5,164,395	0	7,523,168	5,569,450	61,818,763	15,063,936	91,772,291
Delaware County	0	5,264,081	33,487,184	67,388	48,364,373	28,297,015	163,761,956	68,750,890	274,039,458
Erie County	0	2,147,780	14,538,882	39,106	20,758,750	11,785,909	47,956,310	25,629,073	88,950,282
Fairfield County	0	3,540,911	17,069,474	15,537	29,030,769	23,791,299	162,713,111	50,236,666	231,714,967
Franklin County	0	38,125,000	383,701,000	2,037,000	496,550,000	417,566,000	418,761,000	623,507,000	1,243,494,000
Fulton County	0	870,873	1,411,247	0	3,582,132	7,135,362	45,907,914	22,255,180	77,667,710
Gallia County	0	102,132	3,166,612	746,803	5,476,008	3,643,928	106,200,227	7,894,899	117,454,280
Geauga County	4,014,801	1,213,787	3,317,990	0	12,432,671	24,887,357	171,164,092	38,841,985	224,934,814
Greene County	150,000	5,362,674	30,859,917	0	43,979,376	36,145,656	128,736,657	61,197,216	223,721,633
Hamilton County	0	16,332,415	101,147,037	6,636,751	201,502,845	237,292,055	279,329,167	310,767,221	629,421,726
Hancock County	2,481,000	2,225,641	12,172,922	42,194	21,410,698	10,543,915	94,798,441	36,079,271	149,199,527
Henry County	0	752,887	1,031,950	282,004	3,321,601	5,194,977	37,118,034	17,734,122	62,258,558
Hocking County	0	300,583	1,417,855	0	2,732,442	5,506,877	23,546,327	10,765,651	38,408,025
Holmes County	0	0	1,115,779	6,912,548	9,699,428	5,807,152	23,370,536	14,663,860	38,684,200
Huron County	0	844,060	6,985,006	0	10,021,477	4,878,498	31,855,432	14,659,483	51,570,995
Jefferson County	0	4,372,098	20,398,965	0	30,460,045	10,257,134	83,553,285	33,502,096	122,679,814
Knox County	0	3,728,866	7,410,447	74,340	13,574,512	10,500,465	51,446,528	29,228,233	86,097,742
Lake County	0	2,644,876	34,161,056	0	45,039,010	40,449,961	128,065,936	75,961,554	248,059,789
Licking County	0	4,509,958	14,747,887	0	26,128,883	23,130,316	54,566,385	28,969,556	112,806,623
Logan County	0	1,237,652	7,942,240	0	10,908,258	6,734,994	63,942,642	16,691,623	89,056,464
Lorain County	0	2,830,318	34,897,809	0	55,049,840	48,129,473	108,672,349	106,591,126	243,142,467
Lucas County	24,555,002	23,684,173	112,216,584	0	181,454,532	123,561,170	200,848,780	98,566,726	383,698,692
Mahoning County	10,057,161	6,606,647	48,514,305	690,000	74,230,089	29,392,575	109,384,659	75,407,257	196,227,227
Marion County	0	986,629	12,432,939	3,510	15,587,584	7,559,237	66,626,384	26,086,187	94,864,324
Medina County	0	990,736	10,835,761	0	19,240,453	25,909,965	52,344,708	53,249,560	112,101,973
Miami County	3,200,000	2,493,053	19,492,249	0	27,879,282	12,708,139	84,623,128	48,001,417	146,323,733
Monroe County	276,645	292,320	571,756	0	2,100,138	1,342,741	19,390,031	6,744,344	29,511,980
Montgomery County	0	19,077,119	43,835,036	0	93,509,354	136,455,805	496,619,904	193,657,088	834,024,087

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
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Liabilities (Continued)						Net Position			
County	Notes Payable	Long Term	Long Term	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Net		
		Liabilities Due Within One Year	Liabilities Due In More Than One Year				Investment In Capital Assets	Restricted	Total Net Position
Morrow County	0	2,495,618	5,590,770	0	9,470,900	3,584,396	25,510,964	8,751,533	39,719,252
Muskingum County	0	3,771,660	15,242,651	30,178	23,828,089	14,606,781	86,771,393	47,675,948	152,929,633
Noble County	0	264,503	487,620	0	1,294,993	2,144,081	23,966,472	7,369,252	34,907,879
Pickaway County	0	1,252,961	3,739,779	0	6,625,192	5,827,465	39,530,412	20,728,038	62,628,013
Pike County	445,350	635,637	6,380,341	0	8,972,016	2,843,368	41,651,138	16,201,424	71,357,709
Portage County	7,150,000	4,860,178	22,580,299	0	43,812,388	24,396,195	81,855,828	56,407,537	154,177,992
Preble County	44,063	105,769	562,273	468,822	3,593,237	3,327,932	32,090,112	11,495,014	48,208,072
Richland County	1,869,000	3,990,461	33,033,507	0	45,511,518	11,453,178	71,923,009	58,267,076	138,401,600
Ross County	0	1,947,156	8,857,005	0	13,357,775	10,013,396	27,416,476	13,996,433	52,295,192
Sandusky County	0	1,714,560	5,256,593	0	9,383,614	9,659,315	41,597,476	20,858,813	77,604,920
Scioto County	112,000	2,131,750	9,618,264	73,704	13,731,240	6,230,285	77,409,698	19,422,200	103,219,478
Seneca County	0	1,023,263	4,092,080	0	7,483,774	5,064,892	68,989,686	25,771,402	106,033,108
Shelby County	0	183,942	1,734,652	0	3,653,372	6,140,364	76,830,217	23,487,952	103,434,975
Stark County	0	8,983,920	14,037,117	0	35,815,661	53,861,177	180,029,103	142,409,176	349,414,636
Summit County	0	11,502,362	91,068,223	109,041	130,027,872	127,105,770	200,664,887	219,269,396	452,844,360
Trumbull County	0	2,894,896	26,254,511	0	36,340,047	33,365,771	88,862,175	83,845,433	198,351,681
Tuscarawas County	0	1,068,142	2,613,644	0	7,175,962	10,639,778	76,486,648	27,198,139	124,083,674
Union County	450,000	2,082,363	6,541,871	0	12,002,213	12,112,476	78,405,934	26,859,113	123,113,965
Van Wert County	0	653,543	5,871,696	52,367	7,658,346	4,290,097	23,690,571	10,305,751	31,759,813
Warren County	800,000	3,865,100	29,114,173	0	42,305,067	45,282,904	91,841,230	118,558,889	234,276,873
Washington County	0	562,653	4,537,554	949,231	8,548,720	8,982,635	140,654,811	20,382,416	175,059,940
Wayne County	0	1,394,320	7,984,106	29,539	13,800,180	14,183,556	72,827,280	34,953,130	120,384,638
Wood County	0	1,943,789	6,291,210	44,404	14,556,283	33,430,010	84,893,923	53,207,618	173,759,314

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
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County	Program Revenues				General Revenues						
	Charges For	Operating	Capital Grants	* Total	Property Taxes	Sales Taxes	Other Taxes	Grants And	Gain On	Payment In	Unrestricted
	Services And	Grants	Contributions	Program				Entitlements Not	Sale Of		
	Sales	And Interest	And Interest	Revenues *				Specific Programs	Asset	Taxes	Contributions
Allen County	10,249,270	25,713,379	1,229,579	37,192,228	11,210,354	15,343,644	0	5,476,498	203,164	0	0
Ashland County	3,666,438	13,534,265	260,155	17,460,858	6,935,291	6,974,160	3,621	2,368,875	0	23,424	0
Ashtabula County	12,387,052	32,693,834	1,113,988	46,194,874	15,249,568	9,770,782	978,168	4,627,373	0	0	0
Athens County	5,276,031	22,575,182	771,601	28,622,814	12,168,878	7,488,236	0	2,235,984	0	0	0
Auglaize County	7,994,708	8,620,467	610,629	17,225,804	5,606,737	7,895,050	0	1,120,072	(131,630)	0	0
Belmont County	9,889,790	20,851,259	1,181,262	31,922,311	11,815,802	15,271,910	586,353	1,411,623	0	0	0
Butler County	60,301,022	57,159,404	15,900,056	133,360,482	58,861,540	35,170,710	2,531,643	11,094,121	0	7,108,564	0
Carroll County	5,026,649	9,018,237	26,295,200	40,340,086	4,676,163	3,375,603	0	1,426,818	0	0	0
Clark County	18,405,730	45,541,868	6,873,131	70,820,729	20,934,110	22,772,072	0	5,301,018	0	0	0
Clermont County	31,130,534	29,913,862	4,078,156	65,122,552	18,886,669	22,921,963	585,061	6,654,013	0	0	0
Clinton County	5,257,945	11,611,963	1,877,083	18,746,991	6,503,725	7,372,126	0	1,711,256	0	0	0
Columbiana County	8,437,494	30,980,018	875,906	40,293,418	8,817,767	15,971,869	0	4,224,342	0	0	0
Coshocton County	7,231,218	12,848,392	596,512	20,676,122	7,292,515	5,713,705	0	2,171,431	0	3,246	0
Crawford County	12,043,975	11,921,292	223,040	24,188,307	5,866,867	5,283,688	0	1,182,025	0	0	0
Cuyahoga County	124,020,201	408,422,923	50,366,729	582,809,853	302,406,144	238,594,945	8,612,366	35,561,623	9,933,464	2,757,572	0
Defiance County	4,247,321	8,855,799	3,667,291	16,770,411	5,422,880	5,281,160	0	2,000,205	0	0	0
Delaware County	23,563,295	21,206,886	2,118,983	46,889,164	24,734,986	47,798,963	0	4,990,399	0	536,207	0
Erie County	10,543,796	18,361,997	699,030	29,604,823	9,004,266	15,730,216	0	3,325,932	0	1,651,358	0
Fairfield County	17,551,713	31,297,106	1,820,696	50,669,515	23,228,219	18,626,082	1,491,716	4,041,008	0	0	0
Franklin County	127,990,000	288,180,000	11,084,000	427,254,000	408,138,000	155,758,000	0	24,862,000	0	0	0
Fulton County	5,901,424	10,554,416	1,024,491	17,480,331	6,883,369	7,120,482	0	2,421,502	0	0	0
Gallia County	5,818,029	20,995,441	40,000	26,853,470	3,118,519	4,485,786	0	783,417	7,138	0	0
Geauga County	10,427,990	26,369,927	3,568,171	40,366,088	25,969,045	12,784,734	0	2,814,012	0	0	0
Greene County	17,025,394	37,063,023	409,193	54,497,610	60,252,630	0	0	0	0	0	0
Hamilton County	113,933,347	195,343,868	627,034	309,904,249	228,715,520	77,921,017	33,306,216	11,263,380	23,864	0	0
Hancock County	7,799,709	24,356,653	1,131,489	33,287,851	10,446,217	12,565,916	0	2,321,831	0	264,141	0
Henry County	4,699,974	10,860,868	471,251	16,032,093	5,666,688	3,774,073	0	2,035,492	0	0	0
Hocking County	3,216,168	4,676,797	1,589,657	9,482,622	5,440,849	3,490,591	893,766	1,691,984	0	0	0
Holmes County	6,534,033	11,373,461	771,182	18,678,676	5,952,868	6,085,036	0	1,713,962	0	0	0
Huron County	4,606,195	16,170,766	390,466	21,167,427	5,888,459	8,765,559	0	2,081,897	0	0	0
Jefferson County	9,348,953	27,956,913	2,189,250	39,495,116	9,855,254	11,262,870	0	2,067,869	0	0	0
Knox County	4,222,117	17,002,850	2,927,456	24,152,423	10,680,668	6,180,390	0	2,915,379	0	0	0
Lake County	22,158,811	41,688,950	1,255,400	65,103,161	44,956,991	32,694,930	3,354,410	11,101,847	0	0	0
Licking County	15,972,986	32,339,675	711,989	49,024,650	23,104,343	28,188,971	100,846	5,331,075	0	0	0
Logan County	7,012,080	15,523,602	993,940	23,529,622	6,658,921	9,074,359	0	920,640	0	0	0
Lorain County	36,840,594	63,274,641	12,588,948	112,704,183	44,167,489	25,911,788	0	14,082,346	0	0	0
Lucas County	41,669,133	161,413,279	907,270	203,989,682	88,559,153	76,915,869	5,000,247	23,076,753	0	0	0
Mahoning County	24,895,168	61,410,982	2,505,708	88,811,858	28,803,535	31,838,298	1,853,653	6,783,824	0	0	0
Marion County	5,026,047	19,016,307	481,247	24,523,601	6,683,700	7,414,576	0	1,721,970	0	415,436	0
Medina County	16,172,372	32,464,364	2,387,143	51,023,879	27,603,009	21,767,508	1,935,556	4,714,815	0	0	0
Miami County	14,881,486	20,710,680	8,977,920	44,570,086	12,673,082	15,653,671	0	4,678,415	0	0	0
Monroe County	2,817,470	7,875,869	1,634,445	12,327,784	1,866,578	2,205,307	0	633,849	0	0	0
Montgomery County	61,206,562	155,840,530	7,537,474	224,584,566	126,054,414	71,111,123	9,196,412	16,958,404	145,528	0	0

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

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Program Revenues					General Revenues						
County	Charges For	Operating	Capital Grants	* Total	Property	Sales Taxes	Other Taxes	Grants And	Gain On	Payment In	Unrestricted
	Services And	Grants	Contributions	Program				Entitlements Not	Sale Of	Lieu Of	
	Sales	And Interest	And Interest	Revenues *	Taxes			Restricted To	Capital	Taxes	Contributions
Morrow County	5,385,838	10,827,640	258,582	16,472,060	3,950,224	3,247,960	0	1,825,473	0	0	0
Muskingum County	11,121,461	24,401,052	2,244,457	37,766,970	13,867,036	17,293,349	0	2,452,774	0	328,211	0
Noble County	2,428,437	5,992,982	719,611	9,141,030	2,159,639	2,242,557	0	514,608	0	0	0
Pickaway County	4,584,510	13,823,471	590,963	18,998,944	7,239,549	7,405,987	0	1,525,460	0	236,741	0
Pike County	4,310,232	12,583,600	688,988	17,582,820	4,046,817	4,232,002	0	1,258,455	6,372	0	0
Portage County	19,560,345	31,172,976	1,864,059	52,597,380	24,352,142	18,399,961	0	4,831,792	0	0	0
Preble County	4,480,294	11,610,881	2,674,594	18,765,769	4,091,424	4,870,480	0	1,123,548	0	0	0
Richland County	16,396,561	39,612,839	4,166,620	60,176,020	17,244,144	17,855,253	0	2,821,850	0	0	0
Ross County	5,958,606	13,415,554	2,353,679	21,727,839	10,219,882	13,899,549	0	2,170,280	0	0	0
Sandusky County	8,085,677	16,860,276	2,564,104	27,510,057	9,644,752	10,224,769	0	3,372,007	0	0	0
Scioto County	7,807,306	23,099,390	2,432,632	33,339,328	6,103,098	11,157,552	407,397	1,979,504	0	493	64,000
Seneca County	7,613,053	13,304,253	4,956,945	25,874,251	5,035,465	7,971,750	0	2,427,120	0	0	26,000
Shelby County	7,126,428	13,048,278	0	20,174,706	6,162,001	8,855,695	0	3,416,066	0	0	0
Stark County	29,177,437	105,778,387	9,878,738	144,834,562	54,350,301	29,876,377	0	7,735,363	0	0	0
Summit County	52,435,922	127,261,465	3,391,048	183,088,435	120,530,798	0	50,130,601	0	0	0	40,127,091
Trumbull County	22,728,537	52,603,026	1,887,066	77,218,629	33,950,863	23,695,714	0	5,851,560	38,830	2,982,298	1,030
Tuscarawas County	7,843,675	14,698,822	2,002,458	24,544,955	9,077,037	12,443,227	0	7,196,615	0	0	0
Union County	6,620,996	15,160,905	2,121,740	23,903,641	10,872,350	13,193,116	0	4,371,878	0	0	0
Van Wert County	4,049,066	9,425,635	0	13,474,701	3,412,555	4,073,414	104,582	1,204,873	0	388,314	0
Warren County	19,732,737	17,895,487	3,751,090	41,379,314	44,046,309	32,701,492	8,323,752	9,559,768	0	0	0
Washington County	6,592,056	21,929,308	1,270,223	29,791,587	8,376,806	11,819,116	0	1,642,343	38,632	0	0
Wayne County	12,603,111	23,533,578	2,048,971	38,185,660	14,326,023	11,000,355	0	3,231,042	2,747,724	0	0
Wood County	20,129,639	32,054,854	1,371,389	53,555,882	27,637,005	17,932,912	112,805	3,286,328	0	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
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General Revenues (Continued)							
County	Investment Earnings	Miscellaneous	* Total General Revenues *	Special Item	Extraordinary Item	Contribution To Permanent Fund	* Total Revenues And Other Items *
Allen County	10,425	4,376,117	36,620,202	0	0	0	209,797
Ashland County	64,501	1,302,828	17,672,700	0	0	0	0
Ashtabula County	382,261	2,803,646	33,811,798	2,675,400	0	0	253,000
Athens County	112,432	1,877,299	23,882,829	0	0	0	0
Auglaize County	162,970	510,230	15,163,429	0	0	0	0
Belmont County	387,784	754,787	30,228,259	0	0	0	(814,283)
Butler County	622,879	2,399,936	117,789,393	0	0	0	0
Carroll County	22,021	748,550	10,249,155	0	0	0	(28,790)
Clark County	882,881	1,750,741	51,640,822	0	0	0	0
Clermont County	110,519	894,241	50,052,466	0	0	0	61,706
Clinton County	142,350	212,627	15,942,084	0	0	0	0
Columbiana County	193,399	479,369	29,686,746	0	0	0	(735,001)
Coshocton County	44,741	332,665	15,558,303	0	0	0	0
Crawford County	120,319	1,478,149	13,931,048	0	0	0	(4,191,732)
Cuyahoga County	5,660,374	36,569,129	640,095,617	0	0	0	(3,289,255)
Defiance County	219,407	630,511	13,554,163	0	0	0	0
Delaware County	583,501	1,855,661	80,499,717	0	0	0	(42,500)
Erie County	218,120	960,815	30,890,707	0	0	0	10,298
Fairfield County	396,788	1,455,540	49,239,353	0	0	0	0
Franklin County	2,066,000	0	590,824,000	0	0	0	53,000
Fulton County	192,111	1,238,534	17,855,998	0	0	0	(148,000)
Gallia County	40,231	1,005,845	9,440,936	0	0	0	(9,040)
Geauga County	247,428	2,638,078	44,453,297	0	0	0	(16,848)
Greene County	773,697	1,998,931	63,025,258	0	0	0	0
Hamilton County	3,648,039	1,700,711	356,578,747	0	0	0	(5,873,463)
Hancock County	194,459	127,812	25,920,376	0	0	0	0
Henry County	94,891	398,923	11,970,067	0	0	0	0
Hocking County	81,352	323,989	11,922,531	38,608	0	0	0
Holmes County	129,729	148,798	14,030,393	0	0	0	0
Huron County	62,192	904,058	17,702,165	0	0	0	0
Jefferson County	96,276	580,594	23,862,863	0	0	0	0
Knox County	162,187	1,495,963	21,434,587	0	0	0	(79,588)
Lake County	191,522	9,311,103	101,610,803	0	0	0	100,000
Licking County	258,467	1,436,167	58,419,869	0	0	0	0
Logan County	204,219	484,446	17,342,585	0	3,075,406	0	(93,155)
Lorain County	201,780	3,744,184	88,107,587	0	0	0	(100,000)
Lucas County	1,229,722	11,160,476	205,942,220	0	0	0	0
Mahoning County	180,089	3,655,919	73,115,318	0	0	0	302,000
Marion County	203,485	2,650,358	19,089,525	0	0	0	0
Medina County	249,996	2,691,507	58,962,391	0	0	0	0
Miami County	81,793	1,697,249	34,784,210	0	0	0	0
Monroe County	133,852	893,153	5,732,739	0	0	0	0
Montgomery County	(2,704,080)	789,276	221,551,077	0	0	0	(3,048,082)

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
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General Revenues (Continued)								
	Investment		* Total			Contribution		* Total
County	Earnings	Miscellaneous	General	Special	Extraordinary	To Permanent	Transfers	Revenues And
			Revenues *	Item	Item	Fund		Other Items *
Morrow County	50,643	1,561,857	10,636,157	0	0	0	0	27,108,217
Muskingum County	278,722	695,375	34,915,467	0	0	0	28,665	72,711,102
Noble County	59,216	543,509	5,519,529	0	0	0	0	14,660,559
Pickaway County	181,281	757,347	17,346,365	0	0	0	0	36,345,309
Pike County	49,558	881,792	10,474,996	0	0	0	0	28,057,816
Portage County	407,052	1,201,537	49,192,484	(6,781,474)	0	0	4,358,659	99,367,049
Preble County	83,055	606,905	10,775,412	0	0	0	0	29,541,181
Richland County	163,986	616,162	38,701,395	0	0	0	41,786	98,919,201
Ross County	94,667	1,146,401	27,530,779	0	0	0	0	49,258,618
Sandusky County	55,461	1,843,502	25,140,491	0	0	0	0	52,650,548
Scioto County	5,341	1,047,133	20,764,518	0	0	0	0	54,103,846
Seneca County	57,660	674,263	16,192,258	0	0	0	(155,000)	41,911,509
Shelby County	36,631	177,136	18,647,529	0	0	0	(105,000)	38,717,235
Stark County	541,889	5,538,395	98,042,325	0	0	0	0	242,876,887
Summit County	644,399	4,183,330	215,616,219	0	0	0	0	398,704,654
Trumbull County	(97,224)	4,279,047	70,702,118	0	0	0	823,451	148,744,198
Tuscarawas County	187,200	2,607,896	31,511,975	0	0	0	0	56,056,930
Union County	650,353	653,747	29,741,444	0	0	0	0	53,645,085
Van Wert County	128,020	250,847	9,562,605	0	0	0	0	23,037,306
Warren County	(97,693)	12,406	94,546,034	0	0	0	0	135,925,348
Washington County	194,443	1,307,014	23,378,354	0	0	0	0	53,169,941
Wayne County	158,807	489,393	31,953,344	0	0	0	0	70,139,004
Wood County	(291,903)	1,371,197	50,048,344	0	0	0	(551,121)	103,053,105

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
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Expenses - General Government												
County	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Intergovernmental	Interest And Fiscal Charges	Depreciation Expense	Other Expenses	* Total Governmental Activities Expenses *
Allen County	11,758,147	8,521,841	11,408,789	11,665,448	15,445,663	14,106,420	1,687,275	0	522,875	0	174,249	75,290,707
Ashland County	5,644,266	1,812,554	6,204,186	6,083,642	10,889,699	6,117,219	61,499	302,534	41,908	0	0	37,157,507
Ashtabula County	10,247,854	5,500,672	9,283,900	7,139,746	16,802,786	29,675,421	289,418	0	1,325,783	0	225,000	80,490,580
Athens County	6,851,287	2,356,675	5,576,087	8,997,980	3,694,548	27,945,535	15,010	0	45,794	0	121,772	55,604,688
Auglaize County	5,433,260	2,136,348	5,666,832	5,287,216	7,340,570	3,802,101	0	0	43,378	0	1,875,884	31,585,589
Belmont County	11,571,405	3,345,818	9,937,922	6,603,561	13,175,643	12,803,242	0	0	282,608	0	395,000	58,115,199
Butler County	43,394,289	13,676,152	45,665,022	20,364,244	43,214,545	61,892,557	463,733	4,124,409	1,924,174	0	0	234,719,125
Carroll County	3,993,195	1,136,846	2,680,645	5,196,500	4,811,930	5,213,067	0	0	26,123	0	617,681	23,675,987
Clark County	15,075,985	12,711,061	16,059,605	8,141,523	22,807,176	36,813,382	1,184,691	0	554,685	0	0	113,348,108
Clermont County	19,643,686	11,322,006	29,222,123	14,218,043	1,624,904	30,541,603	0	0	364,578	0	7,885,762	114,822,705
Clinton County	5,053,597	2,172,186	6,128,206	7,520,243	5,198,973	6,907,429	50,099	0	197,728	0	574,236	33,802,697
Columbiana County	6,569,420	6,018,698	8,646,592	8,247,748	4,359,981	30,107,335	31,442	0	1,069,676	0	1,465,138	66,516,030
Coshocton County	3,691,164	2,057,151	5,304,285	6,737,643	10,660,934	7,565,572	187,622	0	127,427	0	409,769	36,741,567
Crawford County	2,650,671	2,292,230	6,209,787	11,392,516	5,974,539	7,572,044	0	0	555,989	0	108,501	36,756,277
Cuyahoga County	100,601,577	326,344,670	0	79,161,964	119,626,042	461,481,133	0	0	47,541,834	0	49,698,772	1,184,455,992
Defiance County	5,508,772	1,598,780	4,602,974	5,810,795	5,007,763	4,886,431	5,475	0	226,435	0	468,738	28,116,163
Delaware County	16,915,430	8,850,663	36,880,700	19,292,895	17,227,363	8,712,330	533	6,726,719	1,423,474	0	0	116,030,107
Erie County	12,523,104	8,159,781	10,946,809	5,869,457	9,525,277	8,415,318	2,283,167	0	669,009	0	0	58,391,922
Fairfield County	11,995,690	8,161,601	17,294,959	12,142,546	20,795,110	22,065,507	1,124,125	2,175,957	611,684	0	461,912	96,829,091
Franklin County	120,709,000	76,702,000	148,650,000	32,028,000	296,879,000	286,395,000	19,173,000	0	16,208,000	0	7,485,000	1,004,229,000
Fulton County	5,704,498	1,883,840	6,953,723	5,844,218	6,704,496	5,112,554	0	871,152	28,129	0	966,342	34,068,952
Gallia County	4,633,242	1,839,050	5,310,385	5,339,771	3,134,414	10,884,448	1,152,639	0	132,189	0	0	32,426,138
Geauga County	11,617,876	4,610,236	11,420,080	11,267,714	7,158,971	32,634,427	0	0	111,374	0	189,581	79,010,259
Greene County	15,445,603	7,115,444	22,358,257	9,780,638	23,912,910	26,446,934	4,229,680	0	1,929,322	0	2,088,390	113,307,178
Hamilton County	78,852,536	89,619,119	101,223,605	46,404,154	189,661,788	143,544,084	8,189,295	0	3,666,946	0	15,097,354	676,258,881
Hancock County	7,238,640	4,083,279	8,538,180	6,524,864	16,781,860	9,534,837	881,099	0	619,328	0	602,358	54,804,445
Henry County	2,570,660	1,416,347	3,299,454	4,280,980	1,796,944	10,721,795	0	294,272	5,578	0	1,760,761	26,146,791
Hocking County	3,216,407	1,914,357	3,976,005	4,301,022	5,753,642	1,220,277	348,760	0	31,022	0	206,291	20,967,783
Holmes County	4,974,040	1,939,960	4,335,961	4,697,817	269,966	13,172,710	248,388	0	172,625	0	0	29,811,467
Huron County	6,563,972	1,729,869	6,230,863	5,413,278	9,543,413	8,198,301	311,835	0	333,806	0	85,271	38,410,608
Jefferson County	6,529,152	4,124,020	10,847,282	7,493,419	13,722,045	12,694,607	252,548	1,515,781	1,023,178	0	0	58,202,032
Knox County	6,494,006	2,211,444	6,696,152	6,077,391	539,613	15,930,596	0	0	328,042	0	0	38,277,244
Lake County	16,727,336	46,110,543	0	15,549,860	15,803,621	61,276,576	0	0	1,335,366	0	3,407,880	160,211,182
Licking County	27,308,624	0	23,472,844	8,286,158	4,629,012	40,587,935	402,256	0	512,319	0	929,959	106,129,107
Logan County	4,536,862	2,734,629	5,436,575	7,452,783	2,322,187	13,960,143	4,680	0	194,890	0	1,015,419	37,658,168
Lorain County	35,850,899	19,746,040	26,526,403	13,913,550	30,665,425	64,550,241	0	0	1,210,815	0	1,495,348	193,958,721
Lucas County	48,338,395	53,951,617	70,485,179	23,577,535	102,361,890	86,004,861	14,209,409	0	4,668,857	0	48,291	403,646,034
Mahoning County	26,235,018	21,029,042	23,887,080	13,010,533	36,272,629	37,917,729	0	0	2,388,481	0	0	160,740,512
Marion County	5,941,436	2,297,480	9,535,197	6,208,148	7,862,507	10,657,562	23,302	470,273	594,070	0	0	43,589,975
Medina County	22,721,979	10,504,510	19,935,172	9,318,106	23,500,070	14,853,813	0	0	221,278	0	860,313	101,915,241
Miami County	14,297,379	0	16,819,974	11,004,745	16,571,844	11,228,512	546,876	0	372,758	0	0	70,842,088
Monroe County	2,185,138	871,521	2,249,939	4,337,704	2,581,969	3,254,435	0	0	18,889	0	215,447	15,715,042
Montgomery County	42,993,954	156,259,913	0	18,993,571	0	223,644,244	0	0	1,040,260	0	15,078,506	458,010,448

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

As of December 31, 2013

All Counties Reporting Under GAAP

Expenses - General Government												
County	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Intergovernmental	Interest And Fiscal Charges	Depreciation Expense	Other Expenses	* Total Governmental Activities Expenses *
Morrow County	4,194,918	1,406,892	3,541,097	4,841,819	2,743,749	7,218,241	0	333,138	257,970	0	2,195,923	26,733,747
Muskingum County	9,528,192	6,784,134	11,652,808	7,962,321	2,563,666	27,078,645	0	0	383,780	0	0	65,953,546
Noble County	2,214,902	466,973	1,666,368	3,907,112	1,130,133	2,479,137	0	280,874	24,013	0	534,760	12,704,272
Pickaway County	5,459,377	2,250,743	7,098,133	6,906,930	5,126,516	5,889,795	357,714	0	152,295	0	2,350,975	35,592,478
Pike County	4,096,519	1,484,516	3,546,634	5,388,796	5,068,148	5,192,699	45,819	0	215,834	0	609,093	25,648,058
Portage County	15,393,443	9,303,705	16,963,636	10,404,282	33,097,327	18,633,983	0	0	837,526	0	0	104,633,902
Preble County	4,046,575	1,998,833	4,548,047	3,129,455	1,504,220	10,254,728	0	47,126	28,895	0	680,574	26,238,453
Richland County	11,607,962	10,379,469	15,305,413	9,322,028	27,057,190	21,383,030	195,984	0	1,741,458	0	293,137	97,285,671
Ross County	8,296,508	3,900,241	10,645,397	7,470,384	668,488	13,555,829	0	0	393,164	0	1,197,298	46,127,309
Sandusky County	6,776,167	4,091,737	10,595,924	7,458,433	491,891	19,000,680	604,639	166,300	147,437	0	0	49,333,208
Scioto County	7,644,800	2,754,036	8,402,210	4,672,328	11,572,908	11,646,104	341,095	0	661,451	0	2,040,863	49,735,795
Seneca County	6,563,460	2,510,001	6,493,429	6,537,118	8,464,251	6,342,892	117,422	0	117,538	0	457,776	37,603,887
Shelby County	4,782,654	2,412,783	5,069,037	11,586,619	308,017	14,615,009	0	210,883	4,457	0	509,268	39,498,727
Stark County	27,173,969	16,302,534	28,846,704	24,635,783	81,242,868	49,633,919	0	0	242,817	0	315,895	228,394,489
Summit County	396,200,670	0	0	0	0	0	0	0	2,585,488	0	2,285,221	401,071,379
Trumbull County	25,512,058	12,635,128	20,413,333	12,471,973	31,028,512	37,982,446	0	0	773,269	0	0	140,816,719
Tuscarawas County	9,841,015	4,070,129	4,335,200	10,501,058	9,212,737	12,189,085	673,882	0	105,503	0	0	50,928,609
Union County	8,979,834	3,605,442	7,129,141	5,826,514	2,253,616	16,794,319	290,649	433,439	237,033	0	0	45,549,987
Van Wert County	4,676,202	1,285,744	3,341,735	3,878,159	119,446	7,083,112	49,689	94,906	246,443	0	961,596	21,737,032
Warren County	21,163,009	9,578,991	32,633,993	16,199,240	751,215	42,798,814	0	0	1,347,515	0	718,423	125,191,200
Washington County	6,406,442	2,914,805	9,656,132	5,756,551	13,329,993	9,327,584	1,440,398	581,317	197,791	0	0	49,611,013
Wayne County	8,708,408	6,378,133	9,959,759	8,321,728	620,293	30,012,641	10,000	0	226,218	0	1,088,034	65,325,214
Wood County	20,463,031	8,672,547	8,126,701	10,420,191	10,617,066	43,933,363	318,888	0	226,594	0	1,191,839	103,970,220

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under GAAP

Change In Net Position			
County	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Allen County	(1,268,480)	88,000,207	86,731,727
Ashland County	(2,023,949)	58,248,792	56,224,843
Ashtabula County	2,444,492	166,921,932	169,366,424
Athens County	(3,099,045)	81,015,121	77,916,076
Auglaize County	803,644	68,601,864	69,405,508
Belmont County	3,221,088	104,849,660	108,070,748
Butler County	16,430,750	450,489,609	466,920,359
Carroll County	26,884,464	24,268,784	51,153,248
Clark County	9,113,443	143,676,994	152,790,437
Clermont County	414,019	218,030,483	218,444,502
Clinton County	886,378	99,169,493	100,055,871
Columbiana County	2,729,133	74,260,284	76,989,417
Coshocton County	(507,142)	38,661,730	38,154,588
Crawford County	(2,828,654)	66,492,743	63,664,089
Cuyahoga County	35,160,223	1,108,883,767	1,144,043,990
Defiance County	2,208,411	89,563,880	91,772,291
Delaware County	11,316,274	262,723,184	274,039,458
Erie County	2,113,906	86,836,376	88,950,282
Fairfield County	3,079,777	228,635,190	231,714,967
Franklin County	13,902,000	1,229,592,000	1,243,494,000
Fulton County	1,119,377	76,548,333	77,667,710
Gallia County	3,859,228	113,595,052	117,454,280
Geauga County	5,792,278	219,142,536	224,934,814
Greene County	4,215,690	219,505,943	223,721,633
Hamilton County	(15,649,348)	645,071,074	629,421,726
Hancock County	4,403,782	144,795,745	149,199,527
Henry County	1,855,369	60,403,189	62,258,558
Hocking County	475,978	37,932,047	38,408,025
Holmes County	2,897,602	35,786,598	38,684,200
Huron County	458,984	51,112,011	51,570,995
Jefferson County	5,155,947	117,523,867	122,679,814
Knox County	7,230,178	78,867,564	86,097,742
Lake County	6,602,782	241,457,007	248,059,789
Licking County	1,315,412	111,491,211	112,806,623
Logan County	6,196,290	82,860,174	89,056,464
Lorain County	6,753,049	236,389,418	243,142,467
Lucas County	6,285,868	377,412,824	383,698,692
Mahoning County	1,488,664	194,738,563	196,227,227
Marion County	23,151	94,841,173	94,864,324
Medina County	8,071,029	104,030,944	112,101,973
Miami County	8,512,208	137,811,525	146,323,733
Monroe County	2,345,481	27,166,499	29,511,980
Montgomery County	(14,922,887)	848,946,974	834,024,087

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under GAAP

County	Change In Net Position		
	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Morrow County	374,470	39,344,782	39,719,252
Muskingum County	6,757,556	146,172,077	152,929,633
Noble County	1,956,287	32,951,592	34,907,879
Pickaway County	752,831	61,875,182	62,628,013
Pike County	2,409,758	68,947,951	71,357,709
Portage County	(5,266,853)	159,444,845	154,177,992
Preble County	3,302,728	44,905,344	48,208,072
Richland County	1,633,530	136,768,070	138,401,600
Ross County	3,131,309	49,163,883	52,295,192
Sandusky County	3,317,340	74,287,580	77,604,920
Scioto County	4,368,051	98,851,427	103,219,478
Seneca County	4,307,622	101,725,486	106,033,108
Shelby County	(781,492)	104,216,467	103,434,975
Stark County	14,482,398	334,932,238	349,414,636
Summit County	(2,366,725)	455,211,085	452,844,360
Trumbull County	7,927,479	190,424,202	198,351,681
Tuscarawas County	5,128,321	118,955,353	124,083,674
Union County	8,095,098	115,018,867	123,113,965
Van Wert County	1,300,274	30,459,539	31,759,813
Warren County	10,734,148	223,542,725	234,276,873
Washington County	3,558,928	171,501,012	175,059,940
Wayne County	4,813,790	115,570,848	120,384,638
Wood County	(917,115)	174,676,429	173,759,314

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under GAAP

Assets												
County	Cash And Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable
Allen County	6,296,579	0	0	42,080	56,447	10,382	157,545	0	0	389,965	2,900,211	2,310,900
Ashland County	1,876,335	0	0	30,212	12,289	688	22,400	0	0	73,342	2,058,893	1,424,521
Ashtabula County	5,181,257	0	0	0	26,824	108,651	198,000	0	1,263,245	151,003	3,350,083	1,568,915
Athens County	1,935,603	0	0	15,603	4,420	8,303	106,046	0	846,337	136,408	1,838,455	993,284
Auglaize County	5,674,584	0	0	75,447	6,806	17,892	0	1,789,412	791,700	90,406	2,181,402	1,155,638
Belmont County	4,566,933	0	0	15,787	18,910	0	0	0	910,207	152,534	2,526,607	4,345,623
Butler County	14,581,814	0	0	64,198	160,319	238,402	0	163,108	0	594,255	12,920,724	9,275,427
Carroll County	3,987,805	0	0	16,095	4,409	35,930	88,854	0	0	67,227	1,657,285	891,294
Clark County	10,569,246	0	0	99,642	89,136	444,711	0	768,000	0	203,102	3,785,274	3,655,937
Clermont County	17,274,933	0	0	0	127,921	95,364	2,258,267	0	1,296,062	0	8,167,290	3,706,417
Clinton County	16,439,938	0	0	17,786	195,177	46,594	337,288	0	2,027,679	112,954	0	1,861,175
Columbiana County	5,663,901	0	0	86,422	29,540	17,336	0	35,595	0	229,960	0	4,068,971
Coshocton County	3,054,637	0	0	54,381	20,155	68,663	614,619	17,065	420,370	75,264	1,631,137	1,535,044
Crawford County	5,596,866	0	0	33,676	10,896	110,580	270,869	0	0	136,007	1,187,606	882,917
Cuyahoga County	214,572,314	0	0	0	881,679	5,267,475	8,772,735	0	12,196,541	0	17,786,914	62,183,678
Defiance County	6,386,340	0	0	76,215	70,220	32,768	5,166,949	18,165	618,280	646,270	1,848,429	865,897
Delaware County	27,831,140	0	0	233,257	301,111	219,159	1,579,973	0	3,034,073	1,580,753	9,908,602	12,814,895
Erie County	8,163,951	0	0	126,237	25,783	76,537	1,402,726	476,578	0	153,318	4,624,877	4,710,625
Fairfield County	12,423,862	0	0	102,127	31,601	534,575	3,595,673	0	2,762,123	247,629	8,507,319	4,931,662
Franklin County	144,266,000	0	0	2,177,000	1,469,000	1,673,000	0	565,000	4,231,000	0	35,138,000	40,989,000
Fulton County	7,116,021	0	0	63,131	68,352	167,794	323,992	26,159	0	59,549	1,508,447	1,726,952
Gallia County	1,499,618	0	0	0	0	193	120,045	68,237	492,195	64,404	2,900,831	920,430
Geauga County	10,290,652	0	0	222,512	21,659	86,314	0	0	1,310,273	124,440	6,655,701	6,197,796
Greene County	24,839,029	0	0	0	249,570	49,402	105,216	102,503	0	0	12,511,537	0
Hamilton County	63,384,374	0	0	0	1,845,686	4,150,313	2,805,580	3,106,178	3,613,469	0	39,233,626	16,635,887
Hancock County	5,153,609	0	0	96,138	19,751	722,300	124,889	28,610	0	274,305	2,003,248	3,291,559
Henry County	6,233,240	0	0	30,453	4,962	24,789	0	5,493	0	90,971	1,692,481	948,205
Hocking County	3,533,493	0	0	0	2,291	0	30,000	0	476,670	0	2,025,227	460,941
Holmes County	3,806,008	0	0	64,693	75	72,454	0	1,891	0	76,158	2,367,540	1,559,776
Huron County	3,389,650	0	0	925	14,198	40,099	0	0	0	126,527	2,985,527	0
Jefferson County	1,435,894	54,800	0	50,906	4,263	388,431	1,814,149	0	1,038,898	51,858	2,237,004	1,396,454
Knox County	3,110,683	0	0	1,991	101,645	91,183	0	19,959	1,075,744	77,288	4,794,331	0
Lake County	21,797,779	0	0	0	378,759	276,998	393,526	2,371	1,297,378	170,240	5,271,193	5,316,512
Licking County	16,268,130	0	0	48,571	4,126	183,319	15,000	405,500	2,520,659	0	7,749,028	4,665,613
Logan County	5,077,663	0	0	25,538	39,685	395,058	0	200,000	391,794	166,711	3,672,561	0
Lorain County	3,082,717	0	0	205,720	0	13,747,401	14,841,933	509,810	0	0	0	0
Lucas County	35,973,974	0	0	0	198,254	368,033	0	0	0	0	12,692,927	20,346,119
Mahoning County	8,230,071	0	0	0	41,387	699,128	102,081	0	3,551,027	0	5,831,000	8,436,678
Marion County	3,669,010	0	0	0	60,923	345	530,554	0	921,714	0	2,574,386	1,970,116
Medina County	4,687,628	0	0	70,273	49,060	773,888	1,762,857	0	1,985,070	0	9,360,831	1,738,499
Miami County	5,534,234	9,036,756	0	0	3,720	181,453	280,468	163,375	1,440,324	137,103	6,530,619	0
Monroe County	2,445,983	0	0	23,277	19,825	123,125	312,212	0	323,390	41,790	827,210	551,111
Montgomery County	55,377,736	0	0	0	1,652,652	772,160	8,641,791	1,838,227	0	0	17,656,922	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under GAAP

Assets												
County	Cash And Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable
Morrow County	2,156,128	0	0	14,361	18,194	58,906	0	20,035	0	127,701	1,821,267	828,695
Muskingum County	11,801,591	0	0	144,197	54,628	355,126	525,178	0	1,359,683	202,989	3,620,220	4,529,241
Noble County	2,850,037	0	0	27,247	0	8,097	125,886	0	289,747	22,003	868,913	639,765
Pickaway County	3,414,752	0	0	45,057	23,115	24,844	42,890	0	510,511	34,695	2,531,159	1,229,896
Pike County	6,285,796	0	0	0	9,983	0	0	1,848,507	0	0	2,705,411	0
Portage County	8,766,970	0	0	118,693	0	0	1,344,563	0	2,571,808	181,319	4,322,380	4,722,681
Preble County	3,651,667	0	0	3,120	24,559	13,720	897,282	0	333,286	8,973	1,647,328	796,028
Richland County	2,037,212	0	0	155,647	0	178,854	26,379	0	1,976,571	256,373	2,110,080	4,766,281
Ross County	5,991,265	0	0	147,456	31,136	26,415	244,870	1,004,299	711,415	122,176	3,516,353	3,670,533
Sandusky County	5,173,055	0	0	192,019	26,627	207,399	205,940	23,953	988,243	130,671	2,865,592	2,178,865
Scioto County	4,614,222	0	0	19,262	0	18,441	14,813	0	0	108,142	2,177,688	2,882,245
Seneca County	4,136,506	0	0	47,168	2,137	369,115	50,732	28,951	868,037	155,721	1,756,459	2,079,606
Shelby County	1,514,589	0	0	57,244	53,463	463,220	8,276	0	0	75,922	1,984,880	1,203,203
Stark County	18,694,024	0	0	220,473	0	327,073	0	0	3,319,313	210,234	13,810,077	0
Summit County	41,776,347	0	0	148,958	498,581	242,447	0	2,434,621	0	313,937	29,144,644	0
Trumbull County	6,690,499	0	0	58,686	10,941	309,488	177,854	0	3,070,690	296,551	6,226,166	5,698,402
Tuscarawas County	11,700,780	0	0	166,759	31,522	72,394	436,868	0	1,084,100	370,970	4,207,236	3,118,279
Union County	7,766,851	0	0	158,451	42,484	211,656	151,761	0	939,679	185,056	4,318,975	2,902,341
Van Wert County	1,363,881	0	0	12,248	0	309,972	102,401	0	447,962	44,580	1,456,691	647,211
Warren County	25,614,538	0	0	19,849	140,999	291,771	399,773	107,204	2,145,852	3,773	14,056,071	5,247,529
Washington County	10,421,603	0	0	94,436	0	10,557	47,850	0	894,919	201,919	2,728,813	3,035,021
Wayne County	7,247,320	0	0	58,623	23,820	87,985	0	22,114	0	424,516	3,838,041	2,564,804
Wood County	18,245,335	0	0	128,349	199,189	77,814	2,546,199	67,336	0	475,939	6,059,450	4,901,810

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
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Assets (Continued)							Liabilities				
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	* Total Assets *	Total Deferred Outflows Of Resources	* Total Assets And Deferred Outflows Of Resources *	Accounts Payable	Accrued Wages And Benefits	Contracts Payable
Allen County	0	660,496	0	0	0	12,824,605	0	12,824,605	79,607	179,541	0
Ashland County	8,400	815,766	0	0	0	6,322,846	0	6,322,846	66,325	44,080	0
Ashtabula County	0	0	0	0	0	11,847,978	0	11,847,978	208,988	453,254	54,150
Athens County	0	0	0	0	33,083	5,917,542	0	5,917,542	82,963	212,987	16,853
Auglaize County	0	0	0	0	0	11,783,287	0	11,783,287	372,168	223,331	0
Belmont County	52,145	0	0	0	0	12,588,746	0	12,588,746	160,095	431,505	0
Butler County	0	6,896,081	0	229,685	710,025	45,834,038	0	45,834,038	801,453	2,408,732	385,395
Carroll County	0	644,338	0	0	0	7,393,237	0	7,393,237	134,038	103,596	0
Clark County	0	2,136,236	0	0	0	21,751,284	0	21,751,284	435,447	812,640	0
Clermont County	0	2,082,106	0	0	0	35,008,360	0	35,008,360	630,510	939,667	0
Clinton County	0	620,083	11,900,000	3,755,685	0	37,314,359	0	37,314,359	97,532	246,614	0
Columbiana County	0	1,244,512	0	0	0	11,376,237	0	11,376,237	405,532	346,381	0
Coshocton County	0	0	0	0	0	7,491,335	0	7,491,335	93,467	222,077	0
Crawford County	0	537,458	0	0	0	8,766,875	0	8,766,875	69,376	119,741	5,883
Cuyahoga County	0	0	0	750,000	0	322,411,336	0	322,411,336	3,984,750	7,086,671	0
Defiance County	0	0	0	0	0	15,729,533	0	15,729,533	148,116	168,519	0
Delaware County	0	0	0	0	8,086	57,511,049	0	57,511,049	1,210,627	785,743	549,531
Erie County	0	1,304,487	0	0	0	21,065,119	0	21,065,119	482,738	557,691	0
Fairfield County	0	0	0	0	52,868	33,189,439	0	33,189,439	897,179	651,377	0
Franklin County	0	12,341,000	2,786,000	0	300,000	245,935,000	0	245,935,000	8,195,000	7,883,000	0
Fulton County	0	359,941	0	0	0	11,420,338	0	11,420,338	90,856	212,608	0
Gallia County	0	0	0	0	0	6,065,953	0	6,065,953	126,797	54,583	12,224
Geauga County	0	0	0	0	0	24,909,347	0	24,909,347	163,882	364,419	94,857
Greene County	0	1,720,933	0	0	0	39,578,190	0	39,578,190	485,704	1,246,606	0
Hamilton County	0	0	0	0	0	134,775,113	0	134,775,113	3,523,574	3,492,489	0
Hancock County	0	1,266,264	0	0	5,822	12,986,495	0	12,986,495	385,643	597,244	0
Henry County	0	497,758	0	0	138,000	9,666,352	0	9,666,352	92,324	121,165	0
Hocking County	0	0	0	0	0	6,528,622	0	6,528,622	52,601	144,859	0
Holmes County	0	605,486	0	0	0	8,554,081	0	8,554,081	116,249	257,368	0
Huron County	0	568,564	0	0	0	7,125,490	0	7,125,490	161,535	246,316	0
Jefferson County	0	0	0	0	0	8,472,657	0	8,472,657	99,077	94,064	5,451
Knox County	0	0	0	132,000	132,903	9,537,727	0	9,537,727	130,543	161,925	29,172
Lake County	0	0	0	0	0	34,904,756	0	34,904,756	431,277	1,185,628	0
Licking County	0	0	0	0	0	31,859,946	0	31,859,946	930,405	884,722	0
Logan County	0	0	0	190,000	22,405	10,181,415	0	10,181,415	277,375	139,033	0
Lorain County	0	391,221	0	0	0	32,778,802	0	32,778,802	1,465,736	0	160,898
Lucas County	0	5,696,259	0	362,524	793,435	76,431,525	0	76,431,525	1,971,301	2,555,757	0
Mahoning County	0	0	0	0	0	26,891,372	0	26,891,372	155,826	1,249,855	0
Marion County	0	0	0	0	0	9,727,048	0	9,727,048	171,288	282,113	0
Medina County	0	0	0	0	0	20,428,106	0	20,428,106	403,917	583,514	0
Miami County	0	0	0	0	112,834	23,420,886	0	23,420,886	145,332	460,525	0
Monroe County	0	0	0	0	0	4,667,923	0	4,667,923	131,440	60,805	0
Montgomery County	0	25,865,282	0	0	0	111,804,770	0	111,804,770	3,151,558	2,089,202	0

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Assets (Continued)							Liabilities				
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	* Total Assets *	<u>Total</u> <u>Deferred</u> <u>Outflows Of</u> <u>Resources</u>	<u>* Total Assets</u> <u>And Deferred</u> <u>Outflows Of</u> <u>Resources *</u>	Accounts Payable	Accrued Wages And Benefits	Contracts Payable
Morrow County	0	567,473	0	0	89,155	5,701,915	0	5,701,915	87,829	113,183	0
Muskingum County	104,499	0	0	0	0	22,697,352	0	22,697,352	568,853	538,050	0
Noble County	0	0	0	0	0	4,831,695	0	4,831,695	38,985	55,309	170
Pickaway County	0	0	0	0	0	7,856,919	0	7,856,919	291,472	441,056	0
Pike County	0	369,250	0	0	0	11,218,947	0	11,218,947	30,746	146,956	2,309
Portage County	0	0	0	335,199	0	22,363,613	0	22,363,613	304,418	1,249,226	0
Preble County	0	0	0	0	0	7,375,963	0	7,375,963	147,876	235,413	0
Richland County	0	0	0	0	0	11,507,397	0	11,507,397	243,309	638,812	13,780
Ross County	0	0	0	0	0	15,465,918	0	15,465,918	393,286	71,748	47,878
Sandusky County	0	0	0	0	0	11,992,364	0	11,992,364	122,104	200,770	0
Scioto County	0	1,025,397	0	0	0	10,860,210	0	10,860,210	185,650	72,406	0
Seneca County	0	0	0	0	0	9,494,432	0	9,494,432	298,033	311,920	0
Shelby County	0	984,896	0	0	0	6,345,693	0	6,345,693	113,305	299,534	0
Stark County	0	0	0	0	0	36,581,194	0	36,581,194	259,715	628,344	773,624
Summit County	0	8,622,077	0	0	0	83,181,612	0	83,181,612	960,988	2,719,624	0
Trumbull County	0	0	0	0	0	22,539,277	0	22,539,277	571,834	717,774	0
Tuscarawas County	0	0	0	624,427	0	21,813,335	0	21,813,335	111,978	398,485	30,450
Union County	0	0	0	0	0	16,677,254	0	16,677,254	393,374	389,341	0
Van Wert County	0	0	0	0	0	4,384,946	0	4,384,946	149,621	167,301	0
Warren County	0	0	0	0	0	48,027,359	0	48,027,359	1,984,250	1,383,202	0
Washington County	0	0	0	0	0	17,435,118	0	17,435,118	160,854	214,605	96,807
Wayne County	0	1,700,195	0	0	0	15,967,418	0	15,967,418	210,801	447,187	7,190
Wood County	0	1,912,858	0	0	0	34,614,279	0	34,614,279	269,638	807,347	0

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

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Liabilities (Continued)													
County	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	* Total Liabilities *	Total Deferred Inflows Of Resources
Allen County	0	268,865	0	0	0	207,255	0	0	0	0	0	735,268	4,724,742
Ashland County	0	179,061	0	0	0	2,810	0	0	0	0	0	292,276	3,691,438
Ashtabula County	149,700	0	0	0	0	0	0	0	0	0	6,147	872,239	5,309,180
Athens County	220,205	0	0	0	0	0	3,483	0	0	0	3,294	539,785	2,341,346
Auglaize County	217,792	0	0	0	0	0	16,318	0	0	0	0	829,609	2,732,394
Belmont County	216,411	0	0	0	0	5,672	0	0	0	0	0	813,683	4,932,747
Butler County	0	205,189	0	0	0	0	16,041	0	0	0	13,846	3,830,656	25,159,151
Carroll County	0	92,948	0	0	0	0	0	0	0	0	45,843	376,425	2,465,462
Clark County	0	0	0	0	0	0	13,830	0	0	0	0	1,261,917	4,964,426
Clermont County	0	0	0	0	0	0	0	0	0	0	37,688	1,607,865	13,502,093
Clinton County	0	150,831	0	0	0	0	11,091	60,067	0	0	84,916	651,051	15,091,219
Columbiana County	0	263,188	0	0	0	0	1,705	0	0	0	0	1,016,806	2,193,037
Coshocton County	162,164	0	0	0	0	0	1,900	0	0	0	0	479,608	3,101,697
Crawford County	0	110,999	0	0	0	546	0	0	0	0	519	307,064	2,491,519
Cuyahoga County	1,105,614	0	0	0	0	1,901,197	0	0	0	0	0	14,078,232	47,705,795
Defiance County	0	138,223	0	0	0	0	14,953	0	0	0	0	469,811	2,883,909
Delaware County	710,659	0	0	0	0	9,136	0	0	0	0	6,198	3,271,894	17,672,556
Erie County	0	220,930	0	0	0	74,672	33,841	0	0	0	12,612	1,382,484	9,065,814
Fairfield County	568,673	0	188	178	0	7,917	0	0	0	0	33,342	2,158,854	12,605,724
Franklin County	0	0	0	0	0	0	83,000	0	0	0	2,037,000	18,198,000	60,137,000
Fulton County	0	107,001	0	0	0	0	49,206	0	0	0	6,804	466,475	2,442,006
Gallia County	93,000	0	0	0	0	0	2,000	0	0	0	0	288,604	3,567,682
Geauga County	370,962	0	0	0	0	0	0	0	0	0	0	994,120	13,108,270
Greene County	0	0	0	0	0	0	22	0	0	0	0	1,732,332	10,293,491
Hamilton County	728,572	0	0	0	14,260	0	58,564	0	4,405,531	0	5,216,733	17,439,723	39,181,505
Hancock County	0	411,311	0	0	0	0	192,366	0	0	0	0	1,586,564	5,886,545
Henry County	0	54,280	0	0	0	0	7,059	0	0	0	101,181	376,009	2,527,035
Hocking County	97,523	0	0	0	0	0	0	0	0	0	0	294,983	2,294,013
Holmes County	0	86,012	0	0	0	0	0	0	0	0	0	459,629	3,849,869
Huron County	0	134,308	0	0	0	0	0	0	0	0	14,455	556,614	1,854,766
Jefferson County	71,313	0	0	0	0	0	0	0	0	0	7,189	277,094	3,732,231
Knox County	171,143	0	0	0	0	0	127,476	0	0	0	74,340	694,599	5,078,468
Lake County	0	665,193	0	0	0	0	107,993	0	0	0	0	2,390,091	5,271,193
Licking County	551,996	0	0	0	0	0	0	0	0	0	0	2,367,123	8,984,352
Logan County	0	189,864	0	0	0	0	0	0	0	0	0	606,272	3,542,385
Lorain County	828,788	0	0	0	0	0	17,278	0	0	0	0	2,472,700	8,472,245
Lucas County	0	1,012,056	0	0	0	0	95,174	0	0	0	0	5,634,288	25,448,377
Mahoning County	261,470	0	0	0	0	390,319	0	0	0	0	710,159	2,767,629	11,737,578
Marion County	50,783	0	0	0	0	693	0	0	0	0	4,019	508,896	4,645,584
Medina County	341,067	0	0	0	0	13,134	0	0	0	0	94,967	1,436,599	11,261,322
Miami County	30,234	0	0	0	0	0	64,622	0	0	0	0	700,713	5,560,909
Monroe County	151,068	0	0	0	0	760	0	0	0	0	0	344,073	1,381,256
Montgomery County	0	922,649	0	0	0	0	658,902	0	0	0	0	6,822,311	29,811,620

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
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Liabilities (Continued)													Total Deferred
County	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	* Total Liabilities *	Inflows Of Resources
Morrow County	0	92,070	0	0	0	0	9,795	0	0	0	0	302,877	2,499,967
Muskingum County	211,239	0	0	0	0	225,856	0	0	0	0	9,590	1,553,588	8,546,581
Noble County	52,208	0	0	0	0	0	0	0	0	0	0	146,672	1,316,166
Pickaway County	28,883	0	0	0	0	2,150	0	0	0	0	0	763,561	2,879,059
Pike County	0	118,492	0	0	0	0	0	0	0	0	0	298,503	2,152,341
Portage County	242,377	0	0	0	0	637,997	0	0	0	0	0	2,434,018	7,438,148
Preble County	175,186	0	0	0	0	0	0	0	0	0	236	558,711	1,911,066
Richland County	508,803	0	0	0	0	0	0	0	0	0	53,904	1,458,608	7,500,717
Ross County	162,259	0	0	0	0	177,938	0	0	0	0	0	853,109	5,344,873
Sandusky County	0	270,989	0	0	0	137,514	0	115,694	0	0	2,926	849,997	4,280,781
Scioto County	0	271,459	0	0	0	12,583	0	0	0	112,000	1,013	655,111	3,874,891
Seneca County	369,754	0	0	0	0	0	1,196	0	8,962	0	3,793	993,658	3,116,600
Shelby County	0	266,359	0	0	0	51,179	0	0	0	0	0	730,377	3,143,823
Stark County	386,491	0	0	0	71,527	0	0	0	0	0	43,745	2,163,446	16,207,409
Summit County	0	560,895	0	0	0	0	265,591	0	0	0	30,301	4,537,399	27,593,768
Trumbull County	105,627	0	0	0	0	249,232	0	0	0	0	4,000	1,648,467	12,788,063
Tuscarawas County	430,854	0	0	0	0	125,383	0	0	0	0	0	1,097,150	6,992,239
Union County	229,650	0	0	0	0	0	0	0	0	0	0	1,012,365	7,129,604
Van Wert County	106,473	0	0	0	0	5,670	0	0	0	0	0	429,065	2,433,726
Warren County	422,925	0	0	0	0	0	53,467	0	0	0	76,099	3,919,943	15,630,477
Washington County	419,316	0	0	0	2,802	1,243	0	0	0	0	0	895,627	4,418,108
Wayne County	0	249,092	0	0	0	0	10,398	0	0	0	33,867	958,535	5,943,493
Wood County	0	382,640	0	0	0	480	419	0	0	0	7,219	1,467,743	11,023,923

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
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Fund Balances							
County	Nonspendable	Restricted	Committed	Balances Assigned	Balances Unassigned	* Total Fund Balances *	* Total Liabilities Deferred Inflows Of Resources And Fund Balances *
Allen County	574,361	0	1,266,980	1,275,556	4,247,698	7,364,595	12,824,605
Ashland County	208,342	10,005	2,117	781,555	1,337,113	2,339,132	6,322,846
Ashtabula County	626,692	0	401,759	313,446	4,324,662	5,666,559	11,847,978
Athens County	208,930	0	0	1,179,242	1,648,239	3,036,411	5,917,542
Auglaize County	1,915,824	0	0	103,571	6,201,889	8,221,284	11,783,287
Belmont County	415,897	0	0	3,042,153	3,384,266	6,842,316	12,588,746
Butler County	1,598,163	0	0	0	15,246,068	16,844,231	45,834,038
Carroll County	112,056	0	49,825	2,184,345	2,205,124	4,551,350	7,393,237
Clark County	876,872	0	0	6,542,852	8,105,217	15,524,941	21,751,284
Clermont County	1,403,701	559,043	0	3,952,037	13,983,621	19,898,402	35,008,360
Clinton County	9,218,252	115,565	0	617,143	11,621,129	21,572,089	37,314,359
Columbiana County	669,559	0	1,700,000	185,687	5,611,148	8,166,394	11,376,237
Coshocton County	165,893	0	0	2,121,124	1,623,013	3,910,030	7,491,335
Crawford County	251,454	0	0	305,402	5,411,436	5,968,292	8,766,875
Cuyahoga County	18,188,845	0	1,132,418	23,741,261	217,564,785	260,627,309	322,411,336
Defiance County	5,980,288	0	18,813	5,333,367	1,043,345	12,375,813	15,729,533
Delaware County	1,947,894	0	10,207,812	10,162,443	14,248,450	36,566,599	57,511,049
Erie County	1,354,305	0	534,771	1,018,904	7,708,841	10,616,821	21,065,119
Fairfield County	2,559,610	0	399,983	8,634,415	6,830,853	18,424,861	33,189,439
Franklin County	2,177,000	853,000	26,850,000	0	137,720,000	167,600,000	245,935,000
Fulton County	517,703	0	0	863,362	7,130,792	8,511,857	11,420,338
Gallia County	77,369	0	878	34,891	2,096,529	2,209,667	6,065,953
Geauga County	505,517	0	498,934	393,826	9,408,680	10,806,957	24,909,347
Greene County	207,719	0	0	1,195,023	26,149,625	27,552,367	39,578,190
Hamilton County	7,962,365	0	216,419	13,523,838	56,451,263	78,153,885	134,775,113
Hancock County	370,443	0	123,389	2,426,434	2,593,120	5,513,386	12,986,495
Henry County	121,424	0	0	49,445	6,592,439	6,763,308	9,666,352
Hocking County	137,534	0	0	333,354	3,468,738	3,939,626	6,528,622
Holmes County	204,671	0	408,393	2,519,152	1,112,367	4,244,583	8,554,081
Huron County	225,540	0	0	0	4,488,570	4,714,110	7,125,490
Jefferson County	613,451	0	0	42,332	3,807,549	4,463,332	8,472,657
Knox County	211,279	0	0	1,539,044	2,014,337	3,764,660	9,537,727
Lake County	719,513	0	12,280,167	882,659	13,361,133	27,243,472	34,904,756
Licking County	63,571	0	300,000	2,630,530	17,514,370	20,508,471	31,859,946
Logan County	517,116	0	35,790	2,862,809	2,617,043	6,032,758	10,181,415
Lorain County	15,047,653	0	0	483,766	6,302,438	21,833,857	32,778,802
Lucas County	1,110,348	260,105	6,105,289	978,179	36,894,939	45,348,860	76,431,525
Mahoning County	450,507	1,696,947	575,148	1,849,239	7,814,324	12,386,165	26,891,372
Marion County	534,728	0	12,425	212,330	3,813,085	4,572,568	9,727,048
Medina County	132,599	129,411	0	450,385	7,017,790	7,730,185	20,428,106
Miami County	655,377	0	0	0	16,503,887	17,159,264	23,420,886
Monroe County	83,482	0	0	95,752	2,763,360	2,942,594	4,667,923
Montgomery County	7,529,619	808,257	14,891,941	0	51,941,022	75,170,839	111,804,770

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under GAAP

Fund Balances							
County	Nonspendable	Restricted	Committed	Balances Assigned	Balances Unassigned	* Total Fund Balances *	* Total Liabilities Deferred Inflows Of Resources And Fund Balances *
Morrow County	225,558	0	338,865	1,386,275	948,373	2,899,071	5,701,915
Muskingum County	393,834	0	0	5,268,971	6,934,378	12,597,183	22,697,352
Noble County	131,865	0	0	1,487,208	1,749,784	3,368,857	4,831,695
Pickaway County	100,189	0	0	0	4,114,110	4,214,299	7,856,919
Pike County	204,857	0	0	825,337	7,737,909	8,768,103	11,218,947
Portage County	1,074,046	0	13,056	302,129	11,102,216	12,491,447	22,363,613
Preble County	12,093	0	0	133,519	4,760,574	4,906,186	7,375,963
Richland County	612,888	0	238,547	0	1,696,637	2,548,072	11,507,397
Ross County	491,129	0	718,038	655,719	7,403,050	9,267,936	15,465,918
Sandusky County	630,227	17,061	235,130	1,627,692	4,351,476	6,861,586	11,992,364
Scioto County	436,007	0	0	266,084	5,628,117	6,330,208	10,860,210
Seneca County	373,031	0	11,855	1,276,726	3,722,562	5,384,174	9,494,432
Shelby County	181,004	0	0	221,880	2,068,609	2,471,493	6,345,693
Stark County	1,398,036	0	1,100,153	4,404,094	11,308,056	18,210,339	36,581,194
Summit County	1,928,342	0	0	5,017,058	44,105,045	51,050,445	83,181,612
Trumbull County	779,877	0	0	3,122,516	4,200,354	8,102,747	22,539,277
Tuscarawas County	1,488,624	0	528,227	1,509,632	10,197,463	13,723,946	21,813,335
Union County	464,022	0	490,227	104,917	7,476,119	8,535,285	16,677,254
Van Wert County	106,057	0	0	215,066	1,201,032	1,522,155	4,384,946
Warren County	23,622	0	0	5,291,802	23,161,515	28,476,939	48,027,359
Washington County	564,143	0	323,851	4,394,798	6,838,591	12,121,383	17,435,118
Wayne County	601,294	1	1,118,660	3,658,164	3,687,271	9,065,390	15,967,418
Wood County	2,075,644	0	0	7,302,320	12,744,649	22,122,613	34,614,279

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

As of December 31, 2013

All Counties Reporting Under GAAP

Assets											
County	Cash And Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable
Allen County	38,697,022	0	0	469,790	56,447	60,361	729,246	0	0	556,870	13,254,549
Ashland County	15,509,673	0	0	648,757	12,423	1,072	276,161	0	0	73,342	7,131,912
Ashtabula County	40,029,437	0	0	247,910	26,824	413,626	198,000	0	7,053,173	151,003	15,649,252
Athens County	20,207,218	0	0	235,357	4,420	645,943	260,683	0	4,922,071	426,325	11,388,520
Auglaize County	20,961,555	0	0	524,444	83,945	175,714	0	2,013,335	3,850,911	216,344	6,118,847
Belmont County	33,768,589	0	0	511,011	18,910	16,937	0	0	6,227,954	152,534	12,756,653
Butler County	133,650,489	0	0	848,742	160,319	1,122,185	0	332,476	0	1,713,433	62,316,814
Carroll County	13,124,006	0	0	408,290	4,409	106,475	88,854	5,381	0	70,161	4,990,130
Clark County	43,369,090	0	0	146,994	1,306,772	1,772,793	0	1,092,830	0	593,405	24,165,047
Clermont County	63,840,320	0	0	0	133,788	172,958	2,273,267	0	7,353,621	0	19,899,875
Clinton County	44,749,797	0	0	24,623	195,177	72,127	337,288	11,987	4,831,991	267,168	0
Columbiana County	40,776,670	0	0	672,000	30,493	44,188	0	697,281	0	342,311	11,673,702
Coshocton County	14,570,710	0	0	333,800	20,155	435,026	614,619	143,706	3,515,793	75,264	7,646,732
Crawford County	22,394,320	0	0	210,589	10,896	344,909	281,662	0	0	333,491	5,978,297
Cuyahoga County	635,718,935	0	0	0	887,775	7,848,179	8,772,735	0	70,999,045	0	410,184,244
Defiance County	22,680,778	0	0	633,104	70,220	50,135	5,166,949	54,992	3,224,828	1,104,150	5,698,770
Delaware County	90,475,613	0	0	768,530	301,111	320,143	1,603,352	0	10,944,948	2,300,455	28,104,887
Erie County	31,316,429	0	0	258,012	27,011	124,448	1,450,875	476,578	0	153,318	10,732,762
Fairfield County	57,811,447	0	0	455,085	35,232	757,644	3,959,394	0	13,717,491	323,880	26,022,650
Franklin County	779,587,000	0	0	3,405,000	1,489,000	4,446,000	4,231,000	921,000	0	0	420,420,000
Fulton County	26,657,457	0	0	236,646	68,352	461,043	347,113	191,869	0	129,650	7,151,707
Gallia County	6,899,789	0	0	142,130	0	69,852	121,346	107,817	3,794,614	64,404	4,029,507
Geauga County	41,870,115	0	0	326,094	21,659	484,844	37,448	0	8,009,332	124,440	25,520,776
Greene County	88,484,401	0	0	0	257,048	327,389	105,216	104,810	0	0	40,812,305
Hamilton County	365,457,945	0	0	3,509,926	1,845,686	6,003,716	4,256,087	5,471,548	41,360,930	0	262,807,395
Hancock County	50,987,813	0	0	494,012	21,326	758,933	124,889	410,894	0	426,512	10,753,282
Henry County	19,221,087	0	0	117,344	6,108	139,288	0	103,953	0	216,176	5,475,293
Hocking County	12,017,734	0	0	349,989	2,291	65,298	30,000	3,326	2,657,814	0	5,930,076
Holmes County	16,522,424	0	0	756,372	75	236,937	0	1,891	0	109,134	6,066,721
Huron County	16,312,953	0	0	736,370	14,198	86,903	0	0	0	126,527	6,760,171
Jefferson County	26,225,391	1,214,753	0	359,926	4,263	1,559,540	1,821,714	0	8,951,160	156,443	11,816,227
Knox County	28,645,495	0	0	269,278	101,695	145,314	10,500	147,435	7,027,721	99,263	12,407,868
Lake County	101,653,080	0	0	1,303,860	379,327	600,027	393,526	215,749	0	228,831	44,907,588
Licking County	41,399,645	0	0	158,435	4,126	785,566	15,000	852,088	7,277,767	0	25,449,819
Logan County	20,603,578	0	0	698,578	39,685	674,900	66,334	200,000	3,585,522	240,595	8,921,012
Lorain County	92,396,279	0	0	917,291	0	100,321,860	19,941,933	569,661	0	0	0
Lucas County	145,698,933	0	0	770,656	198,254	3,008,618	0	0	0	0	106,488,700
Mahoning County	81,919,009	0	0	0	41,387	1,295,802	102,081	0	16,643,373	0	35,452,764
Marion County	25,479,729	0	0	0	60,923	52,527	867,015	0	5,709,796	614,917	7,760,896
Medina County	53,579,732	0	0	450,101	51,089	892,638	1,879,661	0	8,175,674	0	26,822,770
Miami County	22,346,010	28,231,615	0	325,648	3,720	508,833	280,468	489,776	13,655,758	181,788	15,704,235
Monroe County	7,631,315	0	0	217,005	19,825	149,427	364,536	0	2,596,455	74,181	1,431,806
Montgomery County	255,404,522	0	0	0	1,727,762	2,114,026	8,641,791	2,951,330	0	0	159,012,765

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

As of December 31, 2013

All Counties Reporting Under GAAP

Assets											
County	Cash And Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable
Morrow County	10,002,018	0	0	123,359	25,424	215,531	126,400	121,954	0	219,286	4,199,495
Muskingum County	48,665,266	0	0	616,630	54,628	409,540	5,538,543	0	8,550,909	341,147	16,930,368
Noble County	8,090,036	0	0	140,012	0	13,018	351,562	0	2,750,722	94,689	2,406,944
Pickaway County	22,564,633	0	0	304,747	23,125	27,478	91,406	0	3,692,502	76,647	6,325,544
Pike County	20,621,388	0	0	0	9,983	106,267	0	1,881,040	0	0	4,824,381
Portage County	62,350,978	0	0	382,507	0	0	1,344,563	0	8,336,702	185,326	25,924,908
Preble County	13,612,494	0	0	173,554	24,559	139,719	897,282	0	3,469,970	57,831	3,647,789
Richland County	54,664,608	255,808	0	772,043	0	449,782	44,042	0	12,041,297	303,197	12,816,223
Ross County	16,081,487	0	0	578,067	31,136	26,415	295,581	1,997,000	4,330,395	122,176	11,083,831
Sandusky County	27,615,681	0	0	440,257	26,627	657,817	355,454	23,953	4,710,662	283,425	10,395,369
Scioto County	19,135,907	0	0	311,180	0	20,320	302,616	0	0	309,455	7,561,521
Seneca County	27,381,882	0	0	459,566	2,137	476,777	1,764,732	140,802	5,096,551	235,308	5,502,784
Shelby County	21,307,372	0	0	215,095	53,463	725,897	270,196	0	0	187,535	6,261,116
Stark County	113,442,983	0	0	1,532,580	0	625,405	92,082	0	49,278,246	879,504	59,708,098
Summit County	232,887,573	0	0	924,309	502,255	538,354	0	3,005,479	0	1,069,760	153,529,078
Trumbull County	73,456,746	0	0	590,017	10,941	883,588	349,015	0	11,741,291	437,853	42,461,327
Tuscarawas County	35,969,645	0	0	1,022,990	31,522	137,927	1,136,669	0	4,817,465	1,185,482	11,323,242
Union County	37,435,791	0	0	544,274	42,484	357,423	151,761	255,800	5,105,624	996,240	12,423,343
Van Wert County	8,265,756	341,862	0	310,695	0	328,518	345,745	0	3,607,382	112,717	4,343,384
Warren County	121,961,268	0	0	753,293	140,999	564,860	3,695,426	118,345	11,570,667	1,878,453	40,281,058
Washington County	26,833,900	25,944	0	453,025	2,395	62,635	52,116	0	6,506,060	307,043	9,653,882
Wayne County	38,796,308	0	0	226,492	23,827	227,710	0	50,307	0	488,718	14,379,557
Wood County	76,024,651	0	0	485,712	199,189	216,521	2,565,604	73,644	0	541,926	34,913,627

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

As of December 31, 2013

All Counties Reporting Under GAAP

Assets								Total Deferred Outflows Of Resources	* Total Assets And Deferred Outflows Of Resources *
County	Sales Tax Receivable	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	* Total Assets *		
Allen County	2,439,638	0	5,587,883	2,095,507	0	3,748,035	67,695,348	0	67,695,348
Ashland County	1,780,576	18,700	4,262,947	0	0	13,761	29,729,324	0	29,729,324
Ashtabula County	1,568,915	0	0	0	1,989,084	277,857	67,605,081	0	67,605,081
Athens County	1,241,566	0	0	0	355,062	68,278	39,755,443	0	39,755,443
Auglaize County	1,271,638	0	0	429,101	0	926,476	36,572,310	0	36,572,310
Belmont County	4,362,698	342,890	0	0	391,520	0	58,549,696	0	58,549,696
Butler County	9,275,427	11,053,274	34,316,784	0	786,076	10,031,920	265,607,939	0	265,607,939
Carroll County	891,294	0	2,987,577	0	0	0	22,676,577	0	22,676,577
Clark County	3,655,937	0	38,438,119	0	0	0	114,540,987	0	114,540,987
Clermont County	4,090,231	2,257,912	2,082,106	0	436,746	11,806,399	114,347,223	0	114,347,223
Clinton County	1,866,050	0	4,365,384	11,900,000	3,755,685	112,236	72,489,513	0	72,489,513
Columbiana County	4,068,971	0	14,424,253	0	127,159	0	72,857,028	0	72,857,028
Coshocton County	1,535,044	0	0	0	0	0	28,890,849	0	28,890,849
Crawford County	1,324,362	0	4,540,575	0	46,867	97,365	35,563,333	0	35,563,333
Cuyahoga County	62,183,678	0	0	0	407,367,069	0	1,603,961,660	0	1,603,961,660
Defiance County	865,897	0	0	0	758,074	1,561,805	41,869,702	0	41,869,702
Delaware County	12,814,895	698,834	0	0	4,976	5,020,703	153,358,447	0	153,358,447
Erie County	4,710,625	1,961,165	5,669,540	213,888	0	696,331	57,790,982	0	57,790,982
Fairfield County	4,931,662	0	0	0	375,317	1,292,515	109,682,317	0	109,682,317
Franklin County	40,989,000	0	116,126,000	8,536,000	3,738,000	1,816,000	1,385,704,000	0	1,385,704,000
Fulton County	1,765,909	0	3,801,958	0	103,922	582,442	41,498,068	0	41,498,068
Gallia County	1,150,540	0	0	0	791,237	0	17,171,236	0	17,171,236
Geauga County	6,197,796	0	0	0	2,483,037	1,611,595	86,687,136	0	86,687,136
Greene County	0	0	7,710,635	0	0	23	137,801,827	0	137,801,827
Hamilton County	18,115,853	0	0	0	0	5,820,411	714,649,497	0	714,649,497
Hancock County	3,291,559	280,854	5,801,107	0	751,029	2,136,597	76,238,807	0	76,238,807
Henry County	948,205	0	5,018,890	0	1,685,697	696,154	33,628,195	0	33,628,195
Hocking County	572,975	0	0	0	0	401,337	22,030,840	0	22,030,840
Holmes County	1,689,076	0	3,287,241	0	0	0	28,669,871	0	28,669,871
Huron County	0	0	3,092,523	0	209,190	11,493	27,350,328	0	27,350,328
Jefferson County	3,054,870	0	0	0	202,903	0	55,367,190	0	55,367,190
Knox County	0	0	0	0	231,188	1,104,092	50,189,849	0	50,189,849
Lake County	5,316,512	0	3,993,206	0	143,366	13,864,450	172,999,522	0	172,999,522
Licking County	4,665,613	0	0	0	3,181,338	267,393	84,056,790	0	84,056,790
Logan County	0	0	0	0	190,000	60,589	35,280,793	0	35,280,793
Lorain County	0	0	391,221	428,183	0	0	214,966,428	0	214,966,428
Lucas County	20,346,119	0	29,497,456	0	365,148	23,693,777	330,067,661	0	330,067,661
Mahoning County	8,436,678	0	0	0	0	454,330	144,345,424	0	144,345,424
Marion County	1,970,116	562,201	0	0	15,112	151,233	43,244,465	0	43,244,465
Medina County	3,498,830	0	0	0	143,141	4,839,356	100,332,992	0	100,332,992
Miami County	0	0	0	0	2,145,950	530,905	84,404,706	0	84,404,706
Monroe County	551,111	0	0	0	65,328	0	13,100,989	0	13,100,989
Montgomery County	0	0	56,858,811	0	0	2,618,053	489,329,060	0	489,329,060

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under GAAP

Assets								Total Deferred Outflows Of Resources	* Total Assets And Deferred Outflows Of Resources *
County	Sales Tax Receivable	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	* Total Assets *		
Morrow County	828,695	0	3,441,667	0	735,756	93,563	20,133,148	0	20,133,148
Muskingum County	4,529,241	348,984	35,345	0	233,229	419,160	86,672,990	0	86,672,990
Noble County	639,765	0	0	0	28,428	0	14,515,176	0	14,515,176
Pickaway County	1,281,141	0	0	0	0	69,010	34,456,233	0	34,456,233
Pike County	0	0	6,197,375	0	1,822,228	0	35,462,662	0	35,462,662
Portage County	4,722,681	0	0	0	6,117,386	1,116,518	110,481,569	0	110,481,569
Preble County	796,028	0	0	0	0	206,210	23,025,436	0	23,025,436
Richland County	4,766,281	0	0	0	34,571	3,551,440	89,699,292	0	89,699,292
Ross County	3,670,533	0	0	0	1,021,428	0	39,238,049	0	39,238,049
Sandusky County	2,613,358	0	0	0	90,115	186,896	47,399,614	0	47,399,614
Scioto County	2,882,245	19,800	6,640,109	0	477,758	0	37,660,911	0	37,660,911
Seneca County	2,079,606	0	0	0	45,927	0	43,186,072	0	43,186,072
Shelby County	1,443,911	0	4,951,307	891,282	0	325,241	36,632,415	0	36,632,415
Stark County	6,504,441	0	0	0	3,137,478	6,057,359	241,258,176	0	241,258,176
Summit County	0	0	42,208,768	0	9,908,092	531,412	445,105,080	0	445,105,080
Trumbull County	6,086,740	1,491,149	0	0	1,263,796	7,604,067	146,376,530	0	146,376,530
Tuscarawas County	3,118,279	0	0	0	3,668,938	0	62,412,159	0	62,412,159
Union County	3,627,583	0	0	0	995,000	139,373	62,074,696	0	62,074,696
Van Wert County	647,211	444,154	0	0	218,363	281,497	19,247,284	0	19,247,284
Warren County	5,247,529	3,921,305	0	0	1,352,483	11,674,238	203,159,924	0	203,159,924
Washington County	3,035,021	0	0	0	2,076	0	46,934,097	0	46,934,097
Wayne County	2,659,253	0	7,489,876	0	224,497	0	64,566,545	0	64,566,545
Wood County	4,901,810	0	9,467,121	626,052	0	447,060	130,462,917	0	130,462,917

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

As of December 31, 2013

All Counties Reporting Under GAAP

Liabilities													
County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable
Allen County	500,165	477,572	71,708	0	1,095,513	0	0	4,056	1,545,862	0	0	0	0
Ashland County	535,925	172,062	108,201	0	394,328	0	0	30,810	276,161	0	0	0	0
Ashtabula County	1,705,678	1,455,451	432,439	759,680	0	0	0	0	44,500	0	0	0	0
Athens County	390,534	872,198	390,686	650,895	0	10,561	17,000	0	259,969	0	0	0	0
Auglaize County	770,044	451,565	131,707	379,269	0	0	0	17,116	0	2,004,682	0	0	0
Belmont County	676,961	968,467	0	576,354	0	1,037	0	0	5,672	0	0	0	142,000
Butler County	2,353,099	5,211,837	6,220,408	0	2,862,726	5,543	13,250	0	0	349,972	0	0	16,173,000
Carroll County	555,753	440,300	0	0	314,021	0	0	0	88,854	5,381	0	0	0
Clark County	3,069,554	2,058,054	261,446	0	0	366	0	16,866	0	1,092,830	0	0	1,570,000
Clermont County	4,462,016	1,436,785	72,429	560,055	0	8,863	0	0	2,224,134	0	0	0	0
Clinton County	193,244	464,386	16,486	0	280,207	0	0	0	337,288	11,987	60,067	0	0
Columbiana County	1,666,621	1,046,414	0	0	752,361	0	0	0	0	695,990	0	0	285,000
Coshocton County	393,051	644,250	0	534,651	0	0	0	0	28,574	143,706	0	624	0
Crawford County	458,484	562,120	53,558	0	399,447	0	0	0	274,410	0	0	0	0
Cuyahoga County	31,132,952	16,070,184	10,584,041	7,064,316	0	0	0	0	0	11,676,726	0	0	0
Defiance County	326,813	411,267	1,704	0	292,795	0	0	0	3,137,466	54,286	0	0	40,000
Delaware County	2,116,353	1,203,134	4,354,922	885,533	0	0	0	28,227	1,584,311	0	0	0	0
Erie County	1,068,936	1,090,769	44,977	0	425,785	0	0	36,512	732,064	39,106	0	16,097	0
Fairfield County	2,926,769	1,474,585	1,095,557	1,437,118	0	205	1,934	147,059	3,890,239	0	0	280,032	0
Franklin County	39,185,000	16,422,000	0	0	0	0	764,000	0	3,192,000	908,000	0	6,540,000	0
Fulton County	470,880	549,157	0	0	259,340	0	0	0	347,113	188,891	0	0	0
Gallia County	497,218	283,380	342,363	306,147	0	0	0	0	7,796	106,265	0	13,357	0
Geauga County	868,628	840,219	1,098,146	1,037,796	0	0	0	0	37,448	0	0	0	4,014,801
Greene County	2,391,869	2,476,104	0	0	133,142	296	0	0	105,216	99,528	0	0	150,000
Hamilton County	25,886,997	6,572,051	0	2,060,958	0	0	0	824,571	3,655,087	5,525,654	0	35,927,365	0
Hancock County	1,479,067	1,227,038	282,587	0	1,132,635	0	0	60,089	124,889	484,356	0	0	2,481,000
Henry County	504,076	540,411	0	0	208,671	0	0	0	0	103,953	0	0	0
Hocking County	234,256	365,441	35,999	378,308	0	0	0	0	30,000	3,326	0	0	0
Holmes County	670,611	664,586	0	0	321,485	0	0	0	0	1,891	0	0	0
Huron County	1,057,468	632,409	0	0	275,976	0	0	0	0	0	0	0	0
Jefferson County	1,113,523	556,845	1,604,974	1,085,929	0	0	0	0	1,960,816	0	0	4,995	0
Knox County	612,177	398,840	91,535	416,235	0	0	48,379	0	10,500	147,435	0	0	0
Lake County	2,545,809	3,200,459	0	0	1,872,862	0	0	0	393,526	281,943	0	0	0
Licking County	3,565,842	1,476,785	0	936,787	0	0	0	26,683	15,000	852,088	0	0	0
Logan County	864,614	392,661	0	0	456,035	0	0	0	66,334	200,000	0	0	0
Lorain County	7,328,624	0	3,485,949	2,644,842	0	0	0	0	17,112,918	569,661	0	0	0
Lucas County	9,328,349	6,463,528	0	0	2,454,718	113,321	0	0	0	161,550	0	0	24,555,002
Mahoning County	1,460,972	2,860,781	0	799,543	0	0	0	0	1,102,073	0	0	0	10,057,161
Marion County	621,413	796,132	53,820	206,998	0	0	0	0	868,096	0	0	0	0
Medina County	1,188,005	1,135,453	443,268	3,599,995	0	0	0	0	1,221,502	0	0	0	0
Miami County	1,007,388	1,102,482	0	173,859	0	2,630	0	0	130,468	493,467	0	0	3,200,000
Monroe County	356,828	245,110	0	290,289	0	0	0	0	140,085	0	0	40,365	276,645
Montgomery County	20,928,019	6,105,142	0	0	1,964,459	0	0	0	3,373,356	3,124,200	0	0	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

Liabilities													
County	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable
Morrow County	584,601	364,683	0	0	342,584	0	0	0	0	121,954	0	0	0
Muskingum County	1,097,653	1,292,886	2,481	602,999	0	0	0	0	903,161	0	0	0	0
Noble County	123,726	154,524	92,272	159,273	0	0	0	12,006	343,013	0	0	0	0
Pickaway County	676,041	794,532	102,110	48,612	0	0	0	0	81,667	0	0	0	0
Pike County	162,729	416,344	320,342	0	497,221	13,859	0	0	0	1,881,040	0	0	445,350
Portage County	3,615,732	2,685,299	0	643,357	0	0	0	0	2,675,934	0	0	0	7,150,000
Preble County	491,901	555,103	965,134	386,644	0	0	0	0	465,814	0	0	0	44,063
Richland County	1,550,476	1,587,923	1,066,733	1,193,913	0	0	0	0	44,042	0	0	0	1,869,000
Ross County	618,733	121,549	663,526	432,527	0	30,996	0	35,992	607,001	1,997,000	0	0	0
Sandusky County	591,414	513,003	198,125	951,028	0	0	0	0	343,454	23,953	115,694	0	0
Scioto County	644,157	278,896	116,614	0	709,396	0	0	17,441	302,616	0	0	0	112,000
Seneca County	677,815	736,744	190,375	689,402	0	0	0	0	1,764,732	139,755	0	65,685	0
Shelby County	307,287	774,116	36,382	0	561,497	0	0	16,433	270,196	0	0	4,529	0
Stark County	3,354,856	2,781,382	2,631,018	2,688,347	0	0	0	582,368	77,090	0	0	0	0
Summit County	11,081,776	6,676,233	0	0	3,079,400	0	10,597	0	0	3,894,433	0	0	0
Trumbull County	2,397,817	2,077,300	44,347	286,863	0	0	0	0	1,245,176	0	0	0	0
Tuscarawas County	475,493	779,035	604,827	1,070,092	0	0	0	0	310,244	0	0	0	0
Union County	1,374,088	917,932	29,511	521,186	0	3,213	0	0	151,761	0	0	0	450,000
Van Wert County	406,336	372,474	0	282,610	0	0	0	0	339,629	0	0	0	0
Warren County	4,427,567	2,234,106	0	855,232	0	4,910	0	0	3,695,426	216,288	15,514	0	800,000
Washington County	701,854	505,923	126,903	998,486	0	0	0	2,802	52,116	0	0	76,892	0
Wayne County	1,053,863	1,144,370	433,539	0	567,472	0	0	0	0	52,584	0	0	0
Wood County	1,321,306	1,588,399	291,405	0	695,998	24,000	23,752	36,718	1,844,426	44,404	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under GAAP

<u>Liabilities (Continued)</u>				<u>Fund Balances</u>						* Total Liabilities Deferred Inflows Of Resources And Fund Balances *
County	Other Liabilities	* Total Liabilities *	Total Deferred Inflows Of Resources	Nonspendable	Balances Restricted	Committed	Assigned	Unassigned	* Total Fund Balances *	
Allen County	0	3,694,876	22,869,319	3,669,483	27,954,828	1,787,387	3,471,757	4,247,698	41,131,153	67,695,348
Ashland County	0	1,517,487	11,736,674	826,887	13,515,787	20,578	781,555	1,330,356	16,475,163	29,729,324
Ashtabula County	34,012	4,431,760	21,572,997	2,863,686	33,126,288	1,018,781	313,446	4,278,123	41,600,324	67,605,081
Athens County	67,688	2,659,531	14,467,988	1,004,922	16,787,421	43,523	3,179,876	1,612,182	22,627,924	39,755,443
Auglaize County	8,254	3,762,637	9,717,640	2,919,860	14,518,196	449,784	103,571	5,100,622	23,092,033	36,572,310
Belmont County	3,989	2,374,480	19,122,304	911,121	28,800,898	914,474	3,042,153	3,384,266	37,052,912	58,549,696
Butler County	753,692	33,943,527	118,410,758	4,813,959	110,283,346	3,244	0	(1,846,895)	113,253,654	265,607,939
Carroll County	59,439	1,463,748	7,343,693	507,185	8,376,949	642,814	2,184,345	2,157,843	13,869,136	22,676,577
Clark County	10,046	8,079,162	57,546,412	1,389,314	34,696,435	0	6,542,852	6,286,812	48,915,413	114,540,987
Clermont County	60,675	8,824,957	44,697,896	1,403,701	34,847,790	0	10,789,992	13,782,887	60,824,370	114,347,223
Clinton County	3,750,580	5,114,245	20,801,802	9,379,303	15,697,328	6,706,978	6,078,342	8,711,515	46,573,466	72,489,513
Columbiana County	27,071	4,473,457	23,474,459	1,367,488	33,266,369	4,654,639	185,687	5,434,929	44,909,112	72,857,028
Coshocton County	0	1,744,856	11,762,432	445,312	9,565,276	1,665,028	2,121,124	1,586,821	15,383,561	28,890,849
Crawford County	47,802	1,795,821	11,374,263	625,851	16,092,388	21,826	305,402	5,347,782	22,393,249	35,563,333
Cuyahoga County	0	76,528,219	469,723,062	18,188,845	813,687,179	1,132,418	23,741,261	200,960,676	1,057,710,379	1,603,961,660
Defiance County	145	4,264,476	10,532,788	7,635,350	10,154,754	572,424	8,719,519	(9,609)	27,072,438	41,869,702
Delaware County	72,911	10,245,391	47,739,772	3,202,869	54,747,276	13,026,180	10,416,295	13,980,664	95,373,284	153,358,447
Erie County	15,216	3,469,462	21,275,653	1,486,080	22,340,195	734,771	1,018,904	7,465,917	33,045,867	57,790,982
Fairfield County	51,390	11,304,888	38,888,612	3,329,160	37,924,417	4,288,939	8,921,695	5,024,606	59,488,817	109,682,317
Franklin County	2,037,000	69,048,000	539,033,000	3,405,000	602,867,000	29,342,000	5,750,000	136,259,000	777,623,000	1,385,704,000
Fulton County	17,010	1,832,391	11,300,909	761,319	18,906,771	759,125	864,437	7,073,116	28,364,768	41,869,068
Gallia County	0	1,556,526	7,231,351	1,010,736	4,981,814	269,298	34,891	2,086,620	8,383,359	17,171,236
Geauga County	34,599	7,931,637	39,199,521	609,099	29,629,054	2,497,071	393,826	6,426,928	39,555,978	86,687,136
Greene County	0	5,356,155	42,648,623	301,519	61,197,216	953,666	1,195,023	26,149,625	89,797,049	137,801,827
Hamilton County	6,744,767	87,197,450	268,088,724	12,922,798	264,481,687	16,240,696	13,523,838	52,194,304	359,363,323	714,649,497
Hancock County	7,555	7,279,216	20,385,638	1,167,524	30,698,825	10,623,049	3,812,593	2,271,962	48,573,953	76,238,807
Henry County	319,115	1,676,226	10,221,715	333,520	14,385,121	369,729	49,445	6,592,439	21,730,254	33,628,195
Hocking County	0	1,047,330	7,587,567	487,523	9,141,787	0	333,354	3,433,279	13,395,943	22,030,840
Holmes County	0	1,658,573	9,495,516	929,326	12,092,351	864,955	2,519,152	1,109,998	17,515,782	28,669,871
Huron County	17,994	1,983,847	7,307,541	1,147,950	12,450,720	0	0	4,460,270	18,058,940	27,350,328
Jefferson County	8,507	6,335,589	19,325,046	1,027,056	26,474,834	177,412	42,332	1,984,921	29,706,555	55,367,190
Knox County	74,340	1,799,441	17,363,908	599,729	26,388,872	0	2,119,390	1,918,509	31,026,500	50,189,849
Lake County	0	8,294,599	56,641,183	2,081,964	80,105,311	12,280,167	882,659	12,713,639	108,063,740	172,999,522
Licking County	0	6,873,185	29,696,711	173,435	26,556,548	361,911	2,880,630	17,514,370	47,486,894	84,056,790
Logan County	27,069	2,006,713	10,870,527	1,264,040	13,180,806	809,056	4,602,779	2,546,872	22,403,553	35,280,793
Lorain County	0	31,141,994	80,222,063	21,287,407	84,896,284	1,814,945	516,283	(4,912,548)	103,602,371	214,966,428
Lucas County	0	43,076,468	160,627,410	1,881,004	76,241,979	15,493,271	978,179	31,769,350	126,363,783	330,067,661
Mahoning County	763,084	17,043,614	50,181,083	450,507	70,169,230	575,148	1,849,239	4,076,603	77,120,727	144,345,424
Marion County	23,101	2,569,560	14,119,630	1,149,645	21,755,277	12,425	212,594	3,425,334	26,555,275	43,244,465
Medina County	137,893	7,726,116	37,481,255	512,427	47,813,665	0	750,886	6,048,643	55,125,621	100,332,992
Miami County	125,140	6,235,434	25,598,969	1,025,710	34,628,641	525,829	0	16,390,123	52,570,303	84,404,706
Monroe County	19,362	1,368,684	3,502,770	410,976	5,148,978	0	95,752	2,573,829	8,229,535	13,100,989
Montgomery County	0	35,495,176	192,978,447	7,529,619	154,978,274	48,454,976	808,257	49,084,311	260,855,437	489,329,060

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under GAAP

<u>Liabilities (Continued)</u>				<u>Fund Balances</u>						* Total Liabilities Deferred Inflows Of Resources And Fund Balances *
County	Other Liabilities	* Total Liabilities *	Total Deferred Inflows Of Resources	Nonspendable	Balances Restricted	Committed	Assigned	Unassigned	* Total Fund Balances *	
Morrow County	0	1,413,822	6,608,074	426,141	7,082,405	2,119,955	1,534,378	948,373	12,111,252	20,133,148
Muskingum County	30,178	3,929,358	28,830,291	1,004,425	40,907,986	0	5,268,971	6,731,959	53,913,341	86,672,990
Noble County	0	884,814	4,930,551	345,744	5,214,210	0	1,487,208	1,652,649	8,699,811	14,515,176
Pickaway County	0	1,702,962	8,516,765	401,831	18,284,148	1,446,904	14,838	4,088,785	24,236,506	34,456,233
Pike County	198	3,737,083	8,904,414	204,857	14,891,438	0	825,337	6,899,533	22,821,165	35,462,662
Portage County	6,435	16,776,757	32,739,609	1,341,867	49,453,460	13,056	302,129	9,854,691	60,965,203	110,481,569
Preble County	3,094	2,911,753	5,614,965	182,527	9,295,077	0	141,672	4,879,442	14,498,718	23,025,436
Richland County	87,633	7,399,720	30,125,975	1,410,239	49,489,413	513,293	63,607	697,045	52,173,597	89,699,292
Ross County	1,640	4,508,964	16,134,880	921,740	9,752,060	1,831,623	655,719	5,433,063	18,594,205	39,238,049
Sandusky County	15,422	2,752,093	14,847,132	1,031,219	17,802,717	5,160,675	1,627,692	4,178,086	29,800,389	47,399,614
Scioto County	1,013	2,182,133	12,534,044	929,238	15,799,844	330,459	283,664	5,601,529	22,944,734	37,660,911
Seneca County	3,793	4,268,301	9,335,808	865,016	23,579,212	11,855	2,232,805	2,893,075	29,581,963	43,186,072
Shelby County	32,627	2,003,067	10,890,619	1,207,480	20,039,867	200,893	221,880	2,068,609	23,738,729	36,632,415
Stark County	103,527	12,218,588	104,940,809	3,379,413	101,514,442	3,679,580	4,410,869	11,114,475	124,098,779	241,258,176
Summit County	273,710	25,016,149	174,231,670	3,459,516	193,896,082	0	5,839,406	42,662,257	245,857,261	445,105,080
Trumbull County	21,562	6,073,065	63,846,152	1,452,510	63,942,180	3,766,905	3,122,516	4,173,202	76,457,313	146,376,530
Tuscarawas County	0	3,239,691	16,826,235	3,149,059	23,200,338	585,448	5,866,318	9,545,070	42,346,233	62,412,159
Union County	161,253	3,608,944	19,110,923	2,656,029	22,459,456	1,022,536	6,211,143	7,005,665	39,354,829	62,074,696
Van Wert County	1,237	1,402,286	8,740,430	691,004	6,817,332	180,134	215,066	1,201,032	9,104,568	19,247,284
Warren County	96,919	12,345,962	64,587,201	2,631,746	84,772,293	11,090,997	5,291,802	22,439,923	126,226,761	203,159,924
Washington County	0	2,464,976	15,470,516	1,029,932	15,961,569	773,715	4,394,798	6,838,591	28,998,605	46,934,097
Wayne County	56,800	3,308,628	20,701,789	833,365	25,940,043	1,824,582	8,388,128	3,570,010	40,556,128	64,566,545
Wood County	20,087	5,890,495	45,638,052	2,498,994	45,445,316	0	18,880,159	12,109,901	78,934,370	130,462,917

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under GAAP

Revenues												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Revenues	* Total Revenues *
Wood County	5,722,461	17,662,029	4,258,109	(327,855)	13,017	297,812	0	6,771,782	0	0	475,709	34,873,064
Wayne County	3,840,836	9,630,569	3,897,109	158,807	211,772	338,270	108,696	5,009,732	100	0	718,104	23,913,995
Washington County	2,240,525	11,803,105	2,042,457	194,718	3,385	101,201	115,555	3,480,522	0	0	676,056	20,657,524
Warren County	16,643,213	32,701,492	6,449,261	(186,698)	12,406	290,586	0	8,805,777	0	0	1,886,317	66,602,354
Van Wert County	1,078,660	4,114,613	1,150,002	86,975	1,766	134,425	0	1,257,705	0	0	869,691	8,693,837
Union County	3,561,253	10,129,983	2,335,442	647,470	2,794	93,072	439,443	2,939,003	0	0	535,763	20,684,223
Tuscarawas County	2,996,848	12,280,851	2,896,403	186,567	7,155	198,726	91,973	3,247,568	4,000	0	1,363,229	23,273,320
Trumbull County	6,022,852	21,986,570	5,689,637	(60,380)	4,289,508	3,460,282	52,864	3,794,896	1,030	0	1,252,495	46,489,754
Summit County	15,908,735	0	14,236,474	637,460	55,528	820,243	0	33,879,359	0	0	47,189,846	112,727,645
Stark County	12,312,242	59,197	8,517,641	541,889	86,734	485,562	467,569	16,329,728	0	0	1,160,490	39,961,052
Shelby County	1,911,699	6,396,428	1,739,561	163,745	1,375	194,549	0	2,825,650	0	0	156,659	13,389,666
Seneca County	1,605,378	7,950,246	2,109,361	46,798	2,498	195,803	96,446	4,136,128	26,000	0	394,426	16,563,084
Scioto County	1,729,817	11,157,552	2,196,079	5,108	5,095	176,941	4,520	2,909,228	64,000	0	686,904	18,935,244
Sandusky County	2,637,658	8,503,586	1,923,468	54,137	2,810	466,124	143,739	2,143,189	8,850	0	1,680,621	17,564,182
Ross County	3,179,249	13,895,638	2,110,491	91,617	249,391	90,382	628,910	2,833,814	0	0	699,311	23,778,803
Richland County	3,377,635	18,194,151	2,224,495	121,118	441,954	286,904	102,416	6,799,484	0	0	330,408	31,878,565
Preble County	1,867,622	4,870,480	1,212,381	78,816	2,181	25,317	0	1,750,602	0	0	331,153	10,138,552
Portage County	3,570,758	18,453,324	4,612,648	347,051	7,281	1,077,777	445,735	8,784,969	750	0	305,187	37,605,480
Pike County	1,905,210	4,232,002	1,028,635	47,014	8,856	171,439	0	921,780	0	0	467,711	8,782,647
Pickaway County	3,170,693	6,752,334	1,641,804	173,509	47,160	125,188	72,430	2,743,383	0	0	292,304	15,018,805
Noble County	763,233	2,165,602	531,982	59,216	3,303	57,741	13,340	1,273,780	618	0	197,290	5,066,105
Muskingum County	3,086,971	17,153,129	2,744,349	294,105	548,394	377,952	403,823	4,200,285	0	0	574,656	29,383,664
Morrow County	1,991,365	3,252,715	1,462,628	16,626	882,941	352,347	0	391,254	0	0	227,739	8,577,615
Montgomery County	13,415,886	70,997,307	17,323,826	(3,023,324)	30,910	1,076,603	0	25,065,152	0	0	3,534,854	128,421,214
Monroe County	984,739	2,192,248	721,589	136,493	1,784	40,879	25,900	1,582,661	250	0	615,795	6,302,338
Miami County	16,446,067	0	2,830,759	112,375	1,062,543	924,105	0	3,699,150	0	0	555,740	25,630,739
Medina County	11,458,592	10,886,301	5,600,892	239,514	6,516	460,373	8,104	8,126,887	1,748	0	1,667,773	38,456,700
Marion County	2,129,555	7,444,621	2,127,274	216,094	3,928	148,706	0	2,626,206	0	0	630,789	15,327,173
Mahoning County	5,205,855	30,372,187	6,619,205	54,323	6,691,588	1,743,937	2,062,136	1,070,983	0	0	2,295,733	56,115,947
Lucas County	12,072,862	76,655,400	22,697,178	1,183,699	27,463	227,997	1,347,216	11,980,087	0	24,069	469,273	126,685,244
Lorain County	7,417,052	17,318,837	9,977,388	186,419	8,717,722	954,804	0	2,914,631	0	0	1,494,726	48,981,579
Logan County	2,361,412	5,991,074	921,678	210,683	114,382	169,383	0	2,093,008	0	0	430,894	12,292,514
Licking County	7,084,162	28,188,971	5,336,275	257,026	8,808	138,286	0	7,761,563	0	0	1,499,261	50,274,352
Lake County	4,979,112	32,694,930	5,822,350	183,732	515,498	192,623	0	8,587,595	0	0	5,350,026	58,325,866
Knox County	8,633,368	0	1,906,583	158,786	4,581	68,070	0	2,439,059	0	0	628,768	13,839,215
Jefferson County	1,907,447	5,246,826	2,324,927	9,606	505,496	530,566	78,546	2,594,975	0	0	9,826	13,208,215
Huron County	2,061,231	8,765,559	1,823,284	72,907	2,984	212,001	0	1,639,569	0	0	213,941	14,791,476
Holmes County	2,311,019	5,533,777	1,448,211	129,729	4,932	99,171	828	1,758,223	0	0	179,310	11,465,200
Hocking County	1,695,512	2,714,581	1,218,120	80,744	24,353	157,356	0	1,153,474	0	0	185,929	7,230,069
Henry County	1,738,170	3,783,288	1,139,192	94,891	1,641	73,480	35,933	1,138,322	0	0	398,923	8,403,840
Hancock County	1,971,514	12,459,400	2,607,181	196,518	4,522	143,868	201,557	3,780,889	0	0	119,093	21,484,542
Hamilton County	36,228,676	70,143,400	15,662,476	5,158,476	2,500,519	7,778,284	0	43,909,126	0	0	22,925,919	204,306,876
Greene County	31,352,629	0	5,064,866	488,685	749,490	389,891	0	5,763,458	0	0	141,603	43,950,622

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under GAAP

Revenues												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Revenues	* Total Revenues *
Geauga County	7,713,760	11,892,364	3,353,236	246,097	7,795	184,557	158,258	4,622,806	0	0	557,675	28,736,548
Gallia County	2,142,747	3,601,233	1,072,923	40,314	0	185,855	45,409	1,316,782	0	0	614,461	9,019,724
Fulton County	1,480,115	6,557,821	840,147	179,608	3,170	350,049	162,625	1,980,083	6,088	0	569,833	12,129,539
Franklin County	38,731,000	155,560,000	35,136,000	2,098,000	397,000	1,194,000	0	53,561,000	0	0	2,949,000	289,626,000
Fairfield County	7,662,562	18,541,381	4,791,026	411,044	21,811	118,320	190,022	6,804,656	15,944	0	2,092,222	40,648,988
Erie County	3,981,371	14,743,106	2,824,717	221,549	577,713	335,931	0	3,310,493	0	0	419,588	26,414,468
Delaware County	9,781,265	47,374,799	5,279,373	283,899	1,150,458	330,296	0	13,789,493	0	0	760,434	78,750,017
Defiance County	1,821,881	5,255,170	1,107,252	222,167	239,960	300,598	295,863	1,070,964	0	0	348,381	10,662,236
Cuyahoga County	13,926,534	239,081,320	36,786,062	1,280,602	76,620	11,376,514	0	71,800,797	0	0	20,897,999	395,226,448
Crawford County	1,161,821	3,540,854	1,371,745	114,573	2,652	156,166	0	8,038,639	0	0	76,883	14,463,333
Coshocton County	1,553,201	5,550,575	1,158,232	37,713	2,335	50,275	129,928	1,285,651	1	0	299,763	10,067,674
Columbiana County	0	15,972,858	2,547,426	192,544	4,585	136,307	130,060	2,835,965	82,040	0	1,447,589	23,349,374
Clinton County	2,208,106	7,260,060	1,332,386	0	3,286	82,802	272,279	2,567,679	0	0	284,611	14,011,209
Clermont County	7,707,130	22,708,945	5,693,524	144,402	1,009,610	1,072,851	0	12,969,852	0	0	1,459,334	52,765,648
Clark County	3,284,332	22,772,072	6,418,736	1,033,967	3,105	624,501	0	5,841,074	0	0	304,258	40,282,045
Carroll County	1,652,939	3,398,388	1,064,565	20,812	21,874	66,178	4,800	1,639,493	0	0	568,438	8,437,487
Butler County	12,615,364	34,813,101	9,676,988	254,941	1,822,747	1,298,949	0	18,153,387	0	0	299,819	78,935,296
Belmont County	2,370,497	15,002,545	1,688,778	361,917	3,850	390,069	125,658	3,817,292	0	0	269,444	24,030,050
Auglaize County	2,018,547	6,718,940	1,555,246	144,813	3,144	546,961	0	1,547,073	0	0	160,974	12,695,698
Athens County	1,952,395	5,990,743	2,046,068	105,150	3,430	148,265	0	2,129,180	0	0	662,187	13,037,418
Ashtabula County	3,013,592	9,702,080	2,883,538	192,977	138,472	439,598	0	3,978,525	0	0	676,067	21,024,849
Ashland County	2,201,453	5,498,869	2,192,626	45,413	3,300	116,288	0	1,765,780	0	0	521,687	12,345,416
Allen County	2,631,734	14,537,727	1,516,685	0	6,691	95,249	0	4,592,055	0	0	1,209,317	24,589,458

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

Expenditures												
County	General Government Legislative And Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental	Debt Service Principal Retirement	Debt Service Interest And Fiscal Charges	Debt Service Bond Issuance Costs
Wood County	16,278,698	7,179,938	7,555,666	596,805	288,279	617,621	141,688	0	0	0	0	0
Wayne County	6,243,695	4,790,259	8,048,018	98,511	368,908	827,404	10,000	0	0	0	0	0
Washington County	6,416,038	2,132,582	8,745,533	1,624,214	112,170	559,959	160,911	0	0	128,215	25,660	0
Warren County	19,200,585	8,729,136	25,686,349	0	0	1,209,290	0	0	0	0	0	0
Van Wert County	3,245,374	1,204,196	2,796,958	27,232	50,997	208,045	0	26,094	94,906	0	0	0
Union County	5,537,796	3,051,563	5,263,342	160,244	316,635	1,586,128	103,114	0	433,439	0	0	0
Tuscarawas County	5,615,496	3,587,505	7,049,224	78,574	206,649	605,454	673,882	0	1,903,482	3,899	0	0
Trumbull County	16,601,810	11,501,480	15,588,233	0	60,000	1,032,938	0	0	0	16,815	656	0
Summit County	38,528,169	24,881,229	55,485,151	88,231	1,243,393	2,919,874	0	0	367,258	0	311,906	0
Stark County	18,312,462	12,450,275	4,573,571	401,025	0	1,687,316	0	0	0	0	0	0
Shelby County	3,974,618	1,995,331	3,978,068	653,382	98,196	559,907	0	0	210,883	12,994	128	0
Seneca County	5,469,005	2,196,454	5,565,689	43,509	115,096	403,949	93,527	0	0	7,571	1,296	0
Scioto County	6,948,298	2,370,117	4,335,329	0	348,893	390,313	242,047	122,990	0	210,136	31,686	0
Sandusky County	5,656,905	3,179,605	5,915,180	30,740	93,483	618,086	0	31,943	166,300	11,932	1,853	0
Ross County	6,126,514	3,280,407	8,880,054	362,417	668,488	625,840	0	0	210,793	83,099	7,183	0
Richland County	6,733,798	5,936,980	13,454,956	554,103	156,687	934,296	183,278	102,557	2,047,942	0	0	0
Preble County	3,171,498	1,533,653	3,872,208	10,000	80,679	375,075	0	0	47,126	1,276	(1,147)	0
Portage County	12,836,250	9,280,670	14,417,577	160,585	0	574,648	0	159,257	0	0	0	0
Pike County	3,332,173	1,080,838	2,274,764	82,053	16,219	183,815	32,593	702,723	0	25,159	3,903	0
Pickaway County	4,558,916	1,853,356	6,143,631	102,359	103,757	706,173	354,577	0	0	17,674	1,817	0
Noble County	1,941,630	428,426	1,160,682	0	45,560	161,703	0	0	0	0	0	0
Muskingum County	7,568,387	6,455,936	9,210,816	130,666	402,702	699,499	0	151,004	394,895	130,286	7,251	0
Morrow County	3,163,507	1,080,355	1,786,245	0	85,161	327,473	0	139,252	333,138	20,224	5,456	0
Montgomery County	19,944,899	89,535,307	0	413,426	0	1,535,434	0	0	5,303,607	60,931	1,301	0
Monroe County	2,053,661	727,466	1,678,576	23,500	543,542	164,870	0	0	0	0	0	0
Miami County	11,362,059	0	10,044,742	217,064	197,613	2,372,649	413,569	0	0	0	0	0
Medina County	8,676,181	7,750,861	16,308,394	471,838	8,901	2,412,646	0	0	297,347	0	0	0
Marion County	4,846,647	1,943,254	6,719,637	9,365	151,901	375,656	5,000	0	240,976	0	0	0
Mahoning County	15,758,961	17,258,726	20,302,908	0	0	1,526,277	0	0	0	0	0	0
Lucas County	31,744,913	34,314,805	33,932,628	149,774	1,234,392	1,513,955	213,726	0	0	6,988	1,075	0
Lorain County	23,485,980	13,485,345	5,835,701	57,081	2,828	1,093,846	0	148,660	1,277	0	0	0
Logan County	4,172,149	2,008,388	4,310,894	108,833	101,176	450,589	0	0	0	0	0	0
Licking County	20,582,024	0	18,984,757	0	427,706	2,738,760	402,256	0	0	0	0	0
Lake County	11,236,561	32,391,028	0	227,356	38,050	1,079,939	0	0	0	0	0	0
Knox County	5,474,814	2,116,656	4,000,922	63,670	159,729	593,926	0	133,805	0	47,656	21,359	0
Jefferson County	4,883,982	3,722,563	163,762	0	203,455	833,813	239,588	39,487	100,000	16,149	841	0
Huron County	5,537,056	1,785,067	4,532,969	10,455	158,687	313,488	315,335	107,532	0	0	0	0
Holmes County	3,226,331	1,721,567	3,613,299	0	81,951	494,083	248,388	25,406	0	1,615	285	0
Hocking County	1,948,140	1,513,330	2,583,473	15,156	50,184	611,082	206,291	78,119	0	45,229	5,661	0
Henry County	1,901,233	1,338,034	2,700,437	206,348	60,695	318,705	0	0	294,272	0	0	0
Hancock County	5,129,144	3,567,157	6,957,669	122,176	628,022	790,968	391,386	0	0	0	0	0
Hamilton County	41,457,210	64,005,701	77,247,229	572,082	0	1,375,024	0	0	0	0	0	0
Greene County	13,728,399	7,092,786	14,269,170	579,262	386,075	731,420	2,155,719	0	0	0	738,392	0

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

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All Counties Reporting Under GAAP

Expenditures												
County	General Government Legislative And Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental	Debt Service Principal Retirement	Debt Service Interest And Fiscal Charges	Debt Service Bond Issuance Costs
Geauga County	8,305,999	3,641,396	10,627,804	145,817	593,309	380,410	0	0	0	12,540	0	0
Gallia County	4,305,920	910,328	2,484,443	59,278	71,081	358,648	0	0	0	14,911	1,782	0
Fulton County	4,312,715	1,617,916	3,083,597	5,700	83,093	741,063	0	180,636	792,194	2,205	459	0
Franklin County	81,447,000	68,646,000	119,132,000	569,000	0	5,193,000	0	278,000	5,034,000	372,000	68,000	56,000
Fairfield County	9,408,487	6,697,066	14,521,031	0	666,470	621,099	0	0	0	187,687	37,722	0
Erie County	8,285,381	6,262,681	7,309,025	63,825	3,801	504,960	0	0	0	4,392	55	0
Delaware County	13,364,459	8,333,981	29,886,493	7,532,463	30,000	383,218	0	0	860,750	0	0	0
Defiance County	4,373,699	1,269,685	1,905,324	113,132	77,675	321,809	0	0	0	30,818	4,180	0
Cuyahoga County	67,658,844	226,297,803	0	0	563,939	7,080,648	0	0	0	500,000	0	0
Crawford County	3,315,619	1,838,140	523,969	5,512,800	334,612	294,969	0	0	0	0	0	0
Coshocton County	2,938,218	1,896,076	3,120,729	221,533	363,519	346,217	186,494	414,405	0	125,574	21,355	0
Columbiana County	5,563,619	4,878,015	6,644,806	49,534	1,740	1,600,182	30,906	0	0	66,707	37,196	0
Clinton County	4,327,480	2,018,786	5,530,800	675,947	0	302,011	0	0	0	87,440	4,592	0
Clermont County	13,578,585	9,003,507	22,804,293	95	700,879	1,946,977	0	10,950	0	0	0	0
Clark County	5,363,113	9,460,991	15,014,868	3,423,654	247,542	757,834	440,774	1,540	0	0	0	0
Carroll County	3,207,805	992,217	1,898,252	44,525	64,159	270,961	0	87,412	0	77,320	25,854	0
Butler County	18,424,434	11,230,952	32,752,128	170,780	777,713	1,341,183	426,861	0	0	132,878	6,266	0
Belmont County	10,230,807	2,515,652	6,734,928	293,904	455,134	502,550	0	0	0	130,145	14,901	0
Auglaize County	3,584,236	1,731,659	4,913,535	315,598	87,842	380,005	0	0	0	0	0	0
Athens County	5,511,445	2,090,605	3,669,727	0	350,617	469,192	5,257	0	0	35,748	2,974	0
Ashtabula County	6,502,200	4,358,731	6,892,489	358,078	202,745	1,014,874	249,842	54,150	0	0	0	0
Ashland County	4,214,595	1,309,670	4,235,836	76,533	186,848	297,098	40,650	0	55,000	0	0	0
Allen County	8,726,327	5,332,773	8,728,809	288,454	192,467	820,078	356,182	0	0	424,001	23,018	0

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

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County	Expenditures (Continued)			Excess Of Revenues Over Under Expenditures	Other Financing Sources (Uses)							
	Debt Service Other	Other Expenditures	* Total Expenditures *		Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out
Wood County	912,410	0	33,571,105	1,301,959	0	0	0	0	0	0	135,586	(2,414,513)
Wayne County	0	523,965	20,910,760	3,003,235	4,784	0	0	0	0	0	0	(1,654,457)
Washington County	0	0	19,905,282	752,242	1,500	481,121	0	0	0	0	0	(1,556,135)
Warren County	0	169,000	54,994,360	11,607,994	0	0	0	0	0	0	0	(11,478,125)
Van Wert County	0	42,000	7,695,802	998,035	47	0	0	0	0	0	1,713	(195,415)
Union County	0	0	16,452,261	4,231,962	0	0	0	0	0	0	80,200	(4,232,641)
Tuscarawas County	0	0	19,724,165	3,549,155	0	0	0	0	0	0	4,874,146	(7,928,424)
Trumbull County	0	0	44,801,932	1,687,822	8,051	0	0	0	0	0	0	(2,603,507)
Summit County	0	1,235,557	125,060,768	(12,333,123)	12,550	24,836	15,815,000	0	1,467,688	0	262,101	(5,264,147)
Stark County	238,734	0	37,663,383	2,297,669	63,098	0	0	0	0	0	0	(1,530,000)
Shelby County	0	0	11,483,507	1,906,159	7,041	0	0	0	0	0	703,327	(1,699,974)
Seneca County	0	0	13,896,096	2,666,988	3,929	0	0	0	0	0	69,712	(1,600,711)
Scioto County	0	113,311	15,113,120	3,822,124	0	16,488	0	0	0	0	0	(1,541,574)
Sandusky County	0	0	15,706,027	1,858,155	0	31,943	0	0	0	0	0	(992,231)
Ross County	0	360,812	20,605,607	3,173,196	0	67,997	0	0	0	0	0	(1,800,839)
Richland County	0	0	30,104,597	1,773,968	69,569	0	0	0	0	0	0	(1,172,035)
Preble County	0	125,730	9,216,098	922,454	0	0	0	0	0	0	1,043	(600,500)
Portage County	0	0	37,428,987	176,493	0	0	0	0	0	0	154,870	(3,784,822)
Pike County	0	0	7,734,240	1,048,407	20,631	15,904	0	0	0	0	101,394	(334,820)
Pickaway County	2,203	0	13,844,463	1,174,342	0	10,652	0	0	0	0	0	(616,291)
Noble County	0	0	3,738,001	1,328,104	1,327	0	0	0	0	0	0	(68,048)
Muskingum County	0	0	25,151,442	4,232,222	47,825	151,004	0	0	0	0	36,000	(3,202,091)
Morrow County	0	0	6,940,811	1,636,804	0	23,196	0	0	0	0	0	(849,034)
Montgomery County	0	3,631,708	120,426,613	7,994,601	59,755	120,770	0	0	0	0	3,494,685	(19,087,908)
Monroe County	0	48,917	5,240,532	1,061,806	0	0	0	0	0	0	0	(313,143)
Miami County	0	0	24,607,696	1,023,043	0	0	0	0	0	0	0	(416,405)
Medina County	80,040	0	36,006,208	2,450,492	0	0	0	0	0	0	0	(2,058,579)
Marion County	0	0	14,292,436	1,034,737	0	0	0	0	0	0	3,667	(1,533,785)
Mahoning County	0	0	54,846,872	1,269,075	17,625	0	0	0	0	0	434,356	(1,723,700)
Lucas County	0	544,106	103,656,362	23,028,882	0	0	0	0	0	0	0	(17,228,605)
Lorain County	0	0	44,110,718	4,870,861	0	0	0	0	0	0	550,515	(4,572,853)
Logan County	0	0	11,152,029	1,140,485	0	0	0	0	0	0	0	(1,706,850)
Licking County	0	25,000	43,160,503	7,113,849	0	0	0	0	0	0	100,442	(3,928,151)
Lake County	0	0	44,972,934	13,352,932	7,660	0	0	0	0	0	0	(14,067,889)
Knox County	0	0	12,612,537	1,226,678	0	0	0	0	0	0	13,428	(877,721)
Jefferson County	375,713	0	10,579,353	2,628,862	0	39,487	0	0	0	0	0	(3,108,725)
Huron County	0	0	12,760,589	2,030,887	0	0	0	0	0	0	0	(1,566,681)
Holmes County	0	0	9,412,925	2,052,275	3,297	0	0	0	0	0	0	(1,118,143)
Hocking County	0	54,269	7,110,934	119,135	21,378	62,040	0	0	0	0	0	(57,647)
Henry County	83,609	166,950	7,070,283	1,333,557	0	0	0	0	0	0	0	(854,352)
Hancock County	0	10,000	17,596,522	3,888,020	0	0	0	0	0	0	0	(4,668,874)
Hamilton County	0	1,860,205	186,517,451	17,789,425	0	0	0	0	0	0	2,209,209	(14,164,285)
Greene County	0	248,637	39,929,860	4,020,762	26,397	0	0	0	0	0	3,517	(1,995,387)

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
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County	Expenditures (Continued)			Excess Of Revenues Over Under Expenditures	Other Financing Sources (Uses)							
	Debt Service Other	Other Expenditures	* Total Expenditures *		Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out
Geauga County	0	0	23,707,275	5,029,273	0	9,577	0	0	0	0	0	(2,553,830)
Gallia County	0	0	8,206,391	813,333	37,343	0	0	0	0	0	144,170	(775,728)
Fulton County	134,598	0	10,954,176	1,175,363	16,460	0	0	0	0	0	39,000	(511,621)
Franklin County	0	3,710,000	284,505,000	5,121,000	22,000	176,000	3,500,000	0	57,000	0	1,516,000	(42,817,000)
Fairfield County	1,784,359	0	33,923,921	6,725,067	7,965	0	0	0	0	0	46,155	(7,427,676)
Erie County	0	0	22,434,120	3,980,348	14,170	0	0	0	0	0	0	(2,990,651)
Delaware County	0	0	60,391,364	18,358,653	0	0	0	0	0	0	982,624	(19,202,420)
Defiance County	423,487	77,733	8,597,542	2,064,694	8,061	0	0	0	0	0	791,822	(570,447)
Cuyahoga County	0	8,707,692	310,808,926	84,417,522	543,350	0	0	0	0	0	265,900	(55,162,911)
Crawford County	0	0	11,820,109	2,643,224	0	0	0	0	0	0	0	(1,797,837)
Coshocton County	400,764	0	10,034,884	32,790	7,683	504,187	0	0	0	0	0	(221,956)
Columbiana County	0	54,835	18,927,540	4,421,834	0	0	0	0	0	0	0	(2,370,199)
Clinton County	0	0	12,947,056	1,064,153	8,932	0	0	0	0	0	1,700,000	(1,677)
Clermont County	0	597,717	48,643,003	4,122,645	8,904	0	0	0	0	0	14,856	(4,946,852)
Clark County	0	0	34,710,316	5,571,729	19,183	0	0	0	0	0	0	(2,631,826)
Carroll County	0	67,000	6,735,505	1,701,982	0	87,412	0	0	0	0	0	(485,396)
Butler County	0	0	65,263,195	13,672,101	0	0	0	0	0	0	1,217,728	(10,766,067)
Belmont County	0	126,622	21,004,643	3,025,407	15,660	0	0	0	0	0	1,000,000	(2,484,271)
Auglaize County	1,821,862	0	12,834,737	(139,039)	5,350	0	0	0	0	0	105,470	(263,342)
Athens County	0	0	12,135,565	901,853	0	42,573	0	0	0	0	0	(654,239)
Ashtabula County	0	0	19,633,109	1,391,740	0	0	0	0	0	0	0	(804,882)
Ashland County	0	0	10,416,230	1,929,186	0	0	0	0	0	0	0	(1,344,222)
Allen County	0	174,249	25,066,358	(476,900)	24,184	0	0	0	388,668	0	0	(48,086)

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

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Other Financing Sources (Uses) (Continued)				Special and Extraordinary Items						
County	Other Financing Sources	Other Financing Uses	* Total Other Financing Sources Uses *	Special Item	Extraordinary Item	* Total Special And Extraordinary Items *	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
Wood County	0	0	(2,278,927)	0	0	0	(976,968)	23,099,581	0	22,122,613
Wayne County	0	0	(1,649,673)	0	0	0	1,353,562	7,745,610	(33,782)	9,065,390
Washington County	365,812	0	(707,702)	0	0	0	44,540	12,076,843	0	12,121,383
Warren County	0	0	(11,478,125)	0	0	0	129,869	28,353,274	(6,204)	28,476,939
Van Wert County	0	0	(193,655)	0	0	0	804,380	717,775	0	1,522,155
Union County	0	0	(4,152,441)	0	0	0	79,521	8,425,243	30,521	8,535,285
Tuscarawas County	0	0	(3,054,278)	0	0	0	494,877	13,229,069	0	13,723,946
Trumbull County	0	0	(2,595,456)	0	0	0	(907,634)	9,010,381	0	8,102,747
Summit County	0	0	12,318,028	0	0	0	(15,095)	51,065,540	0	51,050,445
Stark County	0	0	(1,466,902)	0	0	0	830,767	17,379,572	0	18,210,339
Shelby County	0	0	(989,606)	0	0	0	916,553	1,554,940	0	2,471,493
Seneca County	0	0	(1,527,070)	0	0	0	1,139,918	4,244,256	0	5,384,174
Scioto County	0	0	(1,525,086)	0	0	0	2,297,038	4,033,170	0	6,330,208
Sandusky County	0	0	(960,288)	0	0	0	897,867	5,963,719	0	6,861,586
Ross County	0	0	(1,732,842)	0	0	0	1,440,354	7,827,582	0	9,267,936
Richland County	0	0	(1,102,466)	0	0	0	671,502	1,876,570	0	2,548,072
Preble County	0	0	(599,457)	0	0	0	322,997	4,583,189	0	4,906,186
Portage County	0	0	(3,629,952)	0	0	0	(3,453,459)	15,944,906	0	12,491,447
Pike County	0	0	(196,891)	0	0	0	851,516	7,916,587	0	8,768,103
Pickaway County	0	0	(605,639)	0	0	0	568,703	3,645,596	0	4,214,299
Noble County	0	0	(66,721)	0	0	0	1,261,383	2,107,474	0	3,368,857
Muskingum County	0	0	(2,967,262)	0	0	0	1,264,960	11,332,223	0	12,597,183
Morrow County	0	0	(825,838)	0	0	0	810,966	2,088,105	0	2,899,071
Montgomery County	0	0	(15,412,698)	0	0	0	(7,418,097)	82,588,936	0	75,170,839
Monroe County	0	0	(313,143)	0	0	0	748,663	2,193,931	0	2,942,594
Miami County	0	0	(416,405)	0	0	0	606,638	16,552,626	0	17,159,264
Medina County	0	0	(2,058,579)	0	0	0	391,913	7,338,272	0	7,730,185
Marion County	0	0	(1,530,118)	0	0	0	(495,381)	5,067,949	0	4,572,568
Mahoning County	0	0	(1,271,719)	0	0	0	(2,644)	12,388,809	0	12,386,165
Lucas County	0	0	(17,228,605)	0	0	0	5,800,277	39,548,583	0	45,348,860
Lorain County	0	(274,199)	(4,296,537)	0	0	0	574,324	21,263,298	(3,765)	21,833,857
Logan County	3,075,406	0	1,368,556	0	0	0	2,509,041	3,541,906	(18,189)	6,032,758
Licking County	0	0	(3,827,709)	0	0	0	3,286,140	17,239,798	(17,467)	20,508,471
Lake County	0	0	(14,060,229)	0	0	0	(707,297)	27,950,769	0	27,243,472
Knox County	0	0	(864,293)	0	0	0	362,385	3,402,847	(572)	3,764,660
Jefferson County	0	0	(3,069,238)	0	0	0	(440,376)	4,903,708	0	4,463,332
Huron County	0	(85,271)	(1,651,952)	0	0	0	378,935	4,335,175	0	4,714,110
Holmes County	0	0	(1,114,846)	0	0	0	937,429	3,307,154	0	4,244,583
Hocking County	0	0	25,771	0	0	0	144,906	3,794,720	0	3,939,626
Henry County	0	0	(854,352)	0	0	0	479,205	6,284,103	0	6,763,308
Hancock County	0	0	(4,668,874)	0	0	0	(780,854)	6,294,240	0	5,513,386
Hamilton County	0	0	(11,955,076)	0	0	0	5,834,349	72,319,536	0	78,153,885
Greene County	0	0	(1,965,473)	0	0	0	2,055,289	25,497,078	0	27,552,367

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

As of December 31, 2013

All Counties Reporting Under GAAP

Other Financing Sources (Uses) (Continued)				Special and Extraordinary Items						
County	Other	Other	* Total Other	Special	Extraordinary	* Total Special And Extraordinary	Net Change In	Fund	Increase	Fund
	Financing	Financing	Financing			Balances		Decrease In	Balances	
	Sources	Uses	Sources Uses *	Item	Item	Items *	Fund	Beginning Of	Inventory Or	End Of Year
							Balances	Year	Prepaid Assets	
Geauga County	0	0	(2,544,253)	0	0	0	2,485,020	8,321,937	0	10,806,957
Gallia County	65,852	0	(528,363)	0	0	0	284,970	1,924,697	0	2,209,667
Fulton County	0	0	(456,161)	0	0	0	719,202	7,792,655	0	8,511,857
Franklin County	0	0	(37,546,000)	0	0	0	(32,425,000)	200,025,000	0	167,600,000
Fairfield County	0	0	(7,373,556)	0	0	0	(648,489)	19,073,350	0	18,424,861
Erie County	0	0	(2,976,481)	0	0	0	1,003,867	9,612,954	0	10,616,821
Delaware County	0	0	(18,219,796)	0	0	0	138,857	36,427,742	0	36,566,599
Defiance County	0	0	229,436	0	0	0	2,294,130	10,081,683	0	12,375,813
Cuyahoga County	0	0	(54,353,661)	0	0	0	30,063,861	230,563,448	0	260,627,309
Crawford County	0	0	(1,797,837)	0	0	0	845,387	5,122,905	0	5,968,292
Coshocton County	23,699	0	313,613	0	0	0	346,403	3,563,627	0	3,910,030
Columbiana County	0	0	(2,370,199)	0	0	0	2,051,635	6,114,759	0	8,166,394
Clinton County	0	0	1,707,255	0	0	0	2,771,408	18,800,681	0	21,572,089
Clermont County	0	0	(4,923,092)	0	0	0	(800,447)	20,698,849	0	19,898,402
Clark County	0	0	(2,612,643)	0	0	0	2,959,086	12,565,855	0	15,524,941
Carroll County	0	0	(397,984)	0	0	0	1,303,998	3,247,352	0	4,551,350
Butler County	0	0	(9,548,339)	0	0	0	4,123,762	12,720,469	0	16,844,231
Belmont County	0	0	(1,468,611)	0	0	0	1,556,796	5,285,520	0	6,842,316
Auglaize County	13,495	0	(139,027)	0	0	0	(278,066)	8,499,350	0	8,221,284
Athens County	0	0	(611,666)	0	0	0	290,187	2,746,224	0	3,036,411
Ashtabula County	0	0	(804,882)	0	0	0	586,858	5,079,701	0	5,666,559
Ashland County	0	0	(1,344,222)	0	0	0	584,964	1,754,168	0	2,339,132
Allen County	0	0	364,766	0	0	0	(112,134)	7,476,729	0	7,364,595

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government

As of December 31, 2013

All Counties Reporting Under GAAP

Revenues												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Revenues	* Total Revenues *
Allen County	11,156,019	15,310,153	33,528,525	1,341	474,684	330,395	0	8,939,657	0	1,209,123	4,961,895	75,911,792
Ashland County	6,959,735	6,873,377	15,994,509	67,718	280,873	424,071	0	2,731,394	0	1,678,082	35,009,759	35,009,759
Ashtabula County	15,643,175	9,702,080	38,862,029	382,261	138,472	804,366	0	11,194,245	49,775	271,496	3,356,197	80,404,096
Athens County	12,146,623	7,488,236	25,397,276	112,338	166,477	285,240	0	4,824,314	0	1,713,754	52,134,258	52,134,258
Auglaize County	5,633,745	7,895,050	11,830,804	169,959	3,144	811,761	0	3,643,045	0	1,846,309	728,326	32,562,143
Belmont County	12,535,544	15,002,545	22,648,223	396,515	510,470	1,441,128	162,463	7,767,625	161,618	0	921,925	61,548,056
Butler County	60,219,329	34,813,101	82,184,798	641,654	2,667,383	2,155,184	0	39,025,591	0	2,634,512	9,488,083	233,829,635
Carroll County	4,766,660	3,398,388	10,697,040	25,429	56,602	142,072	4,800	4,727,484	93,567	0	844,241	24,756,283
Clark County	20,934,110	22,772,072	56,131,578	1,061,176	553,587	1,201,318	0	15,683,198	0	115,229	1,753,754	120,206,022
Clermont County	19,632,784	25,112,169	36,288,298	137,169	1,644,420	1,698,030	0	24,491,767	0	1,384,295	7,475,479	117,864,411
Clinton County	6,722,935	7,334,906	14,502,844	0	109,799	396,046	0	3,948,231	0	155,238	992,275	34,162,274
Columbiana County	8,929,077	15,972,858	35,296,623	201,887	4,585	374,596	659,234	6,418,145	89,769	0	2,148,275	70,095,049
Coshocton County	7,355,148	5,550,575	14,832,326	40,673	116,836	152,821	129,928	6,530,698	3,624	0	1,100,844	35,813,473
Crawford County	5,844,140	5,311,235	13,891,457	134,035	52,325	344,327	115,301	11,451,089	0	87,082	1,492,350	38,723,341
Cuyahoga County	312,260,678	239,081,320	477,551,950	21,932,657	2,041,488	13,844,892	0	108,133,821	0	1,981,349	47,660,407	1,224,488,562
Defiance County	5,428,375	5,255,170	14,396,783	240,486	239,960	735,545	428,786	2,421,571	297,798	632,237	630,511	30,707,222
Delaware County	24,804,519	47,374,799	28,777,174	523,753	1,582,215	690,684	0	19,619,202	0	978,161	2,276,529	126,627,036
Erie County	9,202,593	14,743,106	22,262,837	235,900	1,072,240	557,040	0	8,038,988	0	255,703	2,693,013	59,061,420
Fairfield County	23,447,326	18,541,381	36,053,058	485,804	518,348	373,675	757,310	14,323,463	53,709	236,833	4,319,323	99,110,230
Franklin County	410,865,000	155,560,000	322,108,000	2,140,000	2,315,000	4,596,000	0	100,356,000	0	0	25,431,000	1,023,371,000
Fulton County	6,899,246	7,085,701	13,330,966	186,255	203,518	594,313	162,625	4,791,032	32,226	350,753	1,334,186	34,970,821
Gallia County	3,114,642	4,499,542	22,656,319	46,172	0	492,253	174,075	5,117,632	9,707	0	938,729	37,049,071
Geauga County	25,970,983	12,492,364	31,156,557	247,428	349,529	444,496	194,250	9,076,831	513,715	361,755	2,807,335	83,615,243
Greene County	59,260,270	0	38,110,961	627,896	1,006,306	1,003,289	0	14,530,413	0	485,386	1,309,512	116,334,033
Hamilton County	232,709,790	77,921,017	206,533,591	3,718,755	7,560,328	12,803,601	0	71,504,237	0	0	58,581,031	671,332,350
Hancock County	10,413,336	12,459,400	25,778,009	240,857	360,903	303,085	432,105	6,182,030	20,981	477,094	2,634,040	59,301,840
Henry County	5,648,683	3,783,288	12,228,938	152,047	92,822	187,609	70,928	4,343,617	36,838	494,273	694,285	27,733,328
Hocking County	5,557,588	3,490,591	7,865,393	81,352	121,403	775,765	0	2,316,587	0	3,308	1,217,755	21,429,742
Holmes County	5,903,347	6,051,039	13,792,202	132,414	305,650	347,359	152,644	5,204,813	112,931	0	689,967	32,692,366
Huron County	5,897,366	8,765,559	18,765,291	75,138	2,984	428,088	0	4,089,037	0	86,149	904,058	39,013,670
Jefferson County	9,945,981	11,248,192	30,561,419	91,072	647,809	612,111	279,544	7,717,983	0	0	580,594	61,684,705
Knox County	16,793,718	0	21,646,448	161,765	270,572	169,754	0	3,770,142	0	14,759	1,449,456	44,276,614
Lake County	44,112,662	32,694,930	55,985,991	191,522	2,925,633	1,429,400	0	18,101,156	29,258	2,108,319	12,665,513	170,244,384
Licking County	23,320,200	28,188,971	38,442,013	258,467	642,349	626,645	0	13,287,182	0	137,807	3,017,960	107,921,594
Logan County	6,682,135	8,979,405	17,668,572	211,386	199,309	269,656	0	5,365,534	0	55,767	1,638,533	41,070,297
Lorain County	44,167,489	25,911,788	86,391,570	201,780	13,275,478	1,818,141	0	16,629,886	0	354,880	5,466,796	194,217,808
Lucas County	87,394,471	76,655,400	184,641,351	1,263,778	940,435	708,115	1,930,156	34,805,329	0	3,957,176	16,150,194	408,446,405
Mahoning County	29,316,661	31,772,187	69,841,703	180,089	14,724,268	2,875,748	2,066,661	4,939,168	4,606	284,995	5,321,230	161,327,316
Marion County	6,740,303	7,444,621	21,125,367	217,756	159,255	351,998	0	4,331,388	6,321	125,739	3,044,980	43,547,728
Medina County	29,799,570	21,767,508	39,392,991	249,996	6,516	531,661	174,220	14,881,065	210,949	973,069	2,691,507	110,679,052
Miami County	28,408,050	0	32,371,448	93,228	1,062,559	1,254,510	0	12,603,491	0	0	1,385,518	77,178,804
Monroe County	1,856,922	2,192,248	9,776,131	145,801	51,503	84,425	28,274	2,643,001	431	0	866,988	17,645,724
Montgomery County	123,730,585	70,997,307	183,918,281	(2,809,856)	3,182,284	2,215,371	0	46,593,766	0	356,950	10,412,011	438,596,699

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2013
All Counties Reporting Under GAAP

Revenues												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Revenues	* Total Revenues *
Morrow County	4,018,109	3,252,715	13,552,885	58,230	1,838,807	404,738	308,763	2,807,555	0	0	1,587,833	27,829,635
Muskingum County	14,401,860	17,153,129	28,137,433	310,168	759,575	793,879	605,221	8,583,868	46,334	26,752	1,486,150	72,304,369
Noble County	2,254,899	2,165,602	6,587,408	66,671	3,343	91,068	13,615	2,198,146	34,932	0	539,782	13,955,466
Pickaway County	7,379,760	7,405,987	15,925,311	181,281	47,160	345,049	72,430	4,053,379	0	66,492	1,046,633	36,523,482
Pike County	4,091,961	4,232,002	13,767,281	49,558	8,991	377,488	0	3,923,753	0	0	881,792	27,332,826
Portage County	24,480,849	18,453,324	38,762,479	462,477	667,523	1,387,228	588,552	16,902,146	21,698	157,918	756,207	102,640,401
Preble County	4,062,074	4,870,480	15,654,878	79,244	125,187	183,461	0	3,997,810	0	177,387	588,637	29,739,158
Richland County	17,688,492	18,194,151	47,131,801	163,986	935,629	394,854	422,821	14,799,479	82,014	882,752	616,162	101,312,141
Ross County	10,226,146	13,895,638	17,864,716	94,667	249,391	239,805	628,910	4,827,658	0	12,842	1,186,401	49,226,174
Sandusky County	9,301,402	10,201,885	23,170,559	63,369	218,869	762,580	627,426	6,233,944	45,523	237,809	1,927,339	52,790,705
Scioto County	6,133,497	11,157,552	27,444,427	5,341	54,246	964,504	6,170	6,818,537	113,642	0	1,455,023	54,152,939
Seneca County	5,005,070	7,950,246	21,046,229	56,851	223,357	462,592	315,738	6,296,103	32,919	246,142	743,384	42,378,631
Shelby County	6,150,610	8,855,695	15,034,635	168,777	128,554	373,459	0	5,418,568	133,575	312,911	1,512,693	38,089,477
Stark County	53,625,012	29,680,931	121,185,821	542,138	314,850	1,135,947	467,689	27,278,072	0	618,987	5,771,905	240,621,352
Summit County	122,554,748	0	150,440,547	649,264	738,811	1,807,292	0	53,693,121	0	509,689	54,219,322	384,612,794
Trumbull County	33,507,712	23,550,433	58,760,334	(73,867)	5,733,484	4,288,628	64,735	12,273,982	1,172	412,790	7,261,345	145,780,748
Tuscarawas County	9,120,480	12,280,851	23,891,386	187,200	7,370	555,663	101,847	5,623,789	92,063	0	2,607,896	54,468,545
Union County	11,189,135	12,657,207	20,104,135	685,017	164,159	293,905	460,492	5,630,525	22,976	173,248	1,463,417	52,844,216
Van Wert County	3,417,618	4,114,613	10,608,975	130,335	68,982	240,205	0	2,384,692	0	286,721	1,658,732	22,910,873
Warren County	40,052,367	32,701,492	35,627,277	(177,969)	12,421	1,555,168	0	14,322,046	0	1,974,904	9,755,634	135,823,340
Washington County	8,448,260	11,803,105	24,456,301	219,753	282,715	617,433	192,835	5,417,926	40,804	0	941,202	52,420,334
Wayne County	14,328,648	10,868,840	27,676,281	167,616	790,802	1,042,694	137,168	10,749,377	55,179	1,702	1,612,329	67,430,636
Wood County	27,549,024	17,662,029	42,187,422	(283,113)	494,337	811,545	0	12,031,057	0	555,906	1,466,328	102,474,535

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2013
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Expenditures									
County	General Government Legislative And Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental
Allen County	11,498,483	8,791,536	10,986,483	7,238,779	15,654,776	14,603,500	1,271,655	3,509,699	0
Ashland County	4,905,983	1,808,841	5,943,695	4,905,791	10,822,027	6,125,314	40,650	0	302,534
Ashtabula County	9,909,141	5,360,086	9,256,228	7,315,545	16,445,831	29,293,524	289,418	920,376	0
Athens County	6,516,743	2,341,975	5,579,749	5,485,836	3,992,502	27,644,082	420,364	658,446	0
Auglaize County	4,001,582	2,122,747	5,649,899	6,377,986	7,532,648	3,795,273	0	953,082	0
Belmont County	11,041,033	3,224,699	8,339,269	5,544,423	12,781,882	12,884,072	0	5,354,360	0
Butler County	24,512,248	13,277,907	44,131,231	20,275,995	42,828,354	61,911,640	463,733	3,423,206	4,124,409
Carroll County	3,827,895	1,101,875	2,493,955	4,239,035	4,729,578	5,190,039	0	636,546	0
Clark County	6,769,907	12,748,142	16,209,504	11,698,092	22,868,638	36,735,522	1,179,335	6,055,767	0
Clermont County	17,182,994	10,747,113	27,193,935	11,924,663	1,500,904	29,379,362	0	4,570,638	0
Clinton County	4,802,790	2,139,728	6,027,368	5,514,477	5,264,629	6,866,564	50,099	2,121,795	0
Columbiana County	6,440,765	5,740,082	8,126,085	7,453,881	4,286,609	29,755,674	30,906	1,748,070	0
Coshocton County	3,670,897	2,003,541	5,284,888	5,430,847	10,699,293	7,407,833	186,494	490,251	0
Crawford County	3,805,103	2,287,880	5,883,385	10,069,437	5,853,040	7,052,507	0	396,464	0
Cuyahoga County	97,208,989	315,262,410	0	29,769,541	115,075,368	458,561,257	0	129,505,924	0
Defiance County	4,730,768	1,596,998	4,528,371	7,261,985	5,024,455	4,800,503	0	1,567,984	0
Delaware County	16,459,297	8,777,804	35,727,097	17,072,867	16,642,644	8,418,403	0	13,331,813	6,726,719
Erie County	10,936,136	8,209,677	10,482,680	5,455,977	9,542,940	8,230,574	2,307,957	191,522	0
Fairfield County	11,540,219	8,240,599	17,039,645	8,489,938	20,676,356	21,848,255	1,124,125	3,683,579	601,475
Franklin County	107,788,000	74,104,000	147,106,000	43,692,000	295,267,000	287,070,000	18,200,000	32,706,000	12,485,000
Fulton County	5,341,843	2,062,637	6,796,394	4,932,097	6,456,515	5,003,254	0	1,952,700	792,194
Gallia County	4,703,864	1,822,021	5,155,613	9,811,773	2,965,908	10,854,910	1,184,192	0	0
Geauga County	10,683,651	4,453,567	12,257,195	7,121,179	7,285,762	32,030,525	0	9,115,468	0
Greene County	15,587,210	7,092,786	20,267,224	9,650,762	24,055,646	27,403,752	4,250,209	2,530,963	0
Hamilton County	64,318,465	89,932,177	100,370,098	26,294,565	190,558,112	149,918,417	7,669,552	9,430,824	0
Hancock County	6,182,160	4,027,320	8,249,933	4,755,501	16,548,929	9,475,067	881,099	5,340,264	0
Henry County	2,454,750	1,389,041	3,237,594	4,547,145	1,817,667	10,432,631	0	388,935	294,272
Hocking County	3,097,845	1,883,416	3,726,501	2,799,442	5,601,293	1,179,891	206,291	1,884,670	0
Holmes County	4,831,145	1,913,011	4,313,276	5,318,393	273,492	12,717,496	248,388	552,948	0
Huron County	6,371,903	1,856,236	6,105,212	5,195,355	9,640,426	8,187,096	315,335	802,891	0
Jefferson County	5,800,729	4,065,860	10,508,027	7,021,000	13,751,426	12,753,869	239,588	3,403,031	2,332,286
Knox County	6,509,251	2,231,695	6,518,180	4,983,095	496,063	14,280,472	0	2,368,901	1,964,426
Lake County	16,543,915	45,384,874	0	13,265,621	16,708,794	61,760,377	0	4,414,038	0
Licking County	27,017,108	0	23,066,662	7,716,058	4,635,195	40,680,136	402,256	677,858	0
Logan County	4,772,595	2,732,716	5,260,203	8,321,702	2,348,329	13,918,426	0	0	0
Lorain County	28,784,310	16,516,947	26,560,758	9,053,633	31,769,676	70,196,844	0	9,189,571	1,277
Lucas County	45,409,801	53,905,661	70,650,271	28,338,283	102,212,760	85,870,497	14,198,998	2,599,895	0
Mahoning County	25,395,848	20,514,682	22,062,581	10,019,137	35,442,806	36,814,061	0	6,389,276	0
Marion County	5,807,300	2,310,056	9,394,925	5,192,720	7,498,335	10,472,452	5,000	1,415,026	470,273
Medina County	22,131,746	10,802,232	19,838,481	7,990,560	23,288,658	14,843,524	0	3,567,340	297,347
Miami County	14,081,283	0	17,040,768	10,785,487	16,939,084	11,423,078	546,876	1,436,435	0
Monroe County	2,310,850	851,772	2,146,410	5,232,792	2,640,865	3,241,559	0	402,887	0
Montgomery County	30,160,722	147,675,686	0	16,842,558	0	193,388,644	0	14,959,700	34,659,022

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
As of December 31, 2013
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Expenditures									
County	General Government Legislative And Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental
Morrow County	6,261,159	1,393,525	3,541,820	4,068,011	2,733,577	6,833,189	0	909,136	333,138
Muskingum County	8,511,111	6,812,440	11,530,668	9,014,201	1,242,428	27,420,809	0	349,637	1,667,252
Noble County	2,228,382	470,398	1,592,166	3,681,197	1,119,099	2,469,302	0	342,611	280,874
Pickaway County	5,020,845	2,223,570	6,835,970	6,217,846	5,073,953	5,849,582	354,577	424,826	0
Pike County	3,844,828	1,459,928	3,473,668	3,752,831	5,015,948	4,929,794	32,593	2,443,959	0
Portage County	14,909,363	9,930,829	16,582,310	8,764,857	32,683,685	18,279,278	0	13,351,804	0
Preble County	3,899,585	1,977,134	4,529,793	4,238,101	1,549,314	10,150,648	0	1,980,130	47,126
Richland County	9,927,544	10,053,746	14,736,662	5,333,760	25,818,154	20,316,614	183,278	4,667,977	2,047,942
Ross County	6,928,866	4,016,221	10,413,612	5,249,193	668,488	13,180,375	0	3,642,907	210,793
Sandusky County	6,550,232	4,036,566	10,883,411	5,882,659	447,454	18,929,477	846,249	1,937,673	166,300
Scioto County	7,659,921	2,823,822	8,169,636	6,270,490	11,316,218	11,614,414	242,047	621,892	0
Seneca County	5,890,203	2,459,241	6,518,382	3,931,091	8,388,547	6,302,779	93,573	5,457,804	0
Shelby County	4,434,474	2,582,359	4,641,122	8,487,543	284,285	14,288,057	0	1,047,418	210,883
Stark County	27,016,037	16,305,576	27,365,766	19,828,990	758,058	129,234,688	0	10,883,976	0
Summit County	53,538,300	30,140,519	73,670,717	18,624,732	115,131,307	89,796,176	8,196,189	2,542,226	367,258
Trumbull County	23,186,387	12,738,608	20,219,434	12,901,903	30,523,437	38,000,977	0	2,683,752	0
Tuscarawas County	6,575,339	4,034,232	7,558,013	5,882,686	9,048,443	12,386,320	673,882	3,051,123	3,106,747
Union County	8,821,409	3,406,943	7,049,233	7,516,145	2,227,373	17,092,953	295,249	3,342,064	433,439
Van Wert County	4,576,102	1,265,108	3,212,276	3,976,776	116,615	6,902,233	49,689	66,034	94,906
Warren County	20,913,990	9,468,603	30,758,222	8,145,703	736,077	42,490,549	0	16,892,404	0
Washington County	6,986,731	2,884,820	9,555,456	8,290,847	13,703,466	9,270,477	1,440,398	9,695	581,317
Wayne County	8,256,975	5,943,248	9,796,008	6,954,034	644,799	31,483,020	10,000	2,440,195	0
Wood County	17,294,705	8,480,566	8,862,303	9,176,663	10,517,831	43,071,812	278,754	2,562,581	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government

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County	Expenditures (Continued)						Excess Of Revenues Over Under Expenditures	Other Financing Sources (Uses)			
	Debt Service Principal Retirement	Debt Service Interest And Fiscal Charges	Debt Service Bond Issuance Costs	Debt Service Other	Other Expenditures	* Total Expenditures *		Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued
Allen County	7,261,662	493,447	0	0	174,249	81,484,269	(5,572,477)	35,920	57,486	0	3,985,000
Ashland County	375,991	42,271	0	0	0	35,273,097	(263,338)	0	0	0	0
Ashtabula County	1,543,667	1,440,740	0	11,701,935	0	93,476,491	(13,072,395)	0	243,225	0	19,396,606
Athens County	188,985	46,420	0	0	121,772	52,996,874	(862,616)	211	54,443	0	0
Auglaize County	405,257	43,348	0	1,877,868	0	32,759,690	(197,547)	38,303	0	0	0
Belmont County	740,974	299,559	0	0	521,622	60,731,893	816,163	15,660	3,600,000	0	0
Butler County	8,023,609	1,885,259	0	0	0	224,857,591	8,972,044	0	3,072	0	0
Carroll County	79,665	26,205	0	0	601,853	22,926,646	1,829,637	0	94,486	0	0
Clark County	1,330,000	549,283	0	0	0	116,144,190	4,061,832	30,183	0	0	0
Clermont County	1,116,454	367,523	0	0	7,353,271	111,336,857	6,527,554	30,320	0	0	0
Clinton County	571,403	193,111	0	548,468	0	34,100,432	61,842	8,932	0	0	0
Columbiana County	1,205,116	1,040,933	45,000	0	1,458,515	67,331,636	2,763,413	0	0	0	1,686,000
Coshocton County	435,430	115,009	0	400,764	0	36,125,247	(311,774)	14,300	817,289	0	0
Crawford County	1,354,405	492,289	0	0	107,520	37,302,030	1,421,311	0	0	0	0
Cuyahoga County	71,162,958	48,262,822	379,232	5,249,354	42,408,134	1,312,845,989	(88,357,427)	29,042,798	79,027,670	0	0
Defiance County	519,848	226,944	0	423,487	468,738	31,150,081	(442,859)	8,061	0	0	0
Delaware County	3,652,416	1,519,432	0	0	0	128,328,492	(1,701,456)	628,120	0	0	7,245,000
Erie County	2,597,667	708,876	0	0	0	58,664,006	397,414	130,774	0	0	0
Fairfield County	2,316,840	562,607	43,350	0	1,784,359	97,951,347	1,158,883	41,375	70,790	2,945,000	0
Franklin County	23,807,000	16,262,000	921,000	0	6,579,000	1,065,987,000	(42,616,000)	83,000	176,000	46,000,000	0
Fulton County	289,629	29,937	0	134,598	931,211	34,723,009	247,812	16,460	0	0	0
Gallia County	99,600	131,885	0	0	0	36,729,766	319,305	37,343	0	0	0
Geauga County	458,614	113,538	0	0	189,581	83,709,080	(93,837)	0	9,577	0	0
Greene County	1,005,000	1,819,796	0	0	2,131,577	115,794,925	539,108	32,569	0	100,000	0
Hamilton County	11,790,832	3,421,202	0	0	15,702,408	669,406,652	1,925,698	0	0	0	0
Hancock County	3,764,507	576,469	23,592	0	602,358	60,427,199	(1,125,359)	0	0	3,290,000	0
Henry County	33,409	5,861	0	162,480	1,586,050	26,349,835	1,383,493	0	0	0	0
Hocking County	276,442	31,022	0	0	345,299	21,032,112	397,630	21,378	81,538	0	0
Holmes County	271,615	177,114	0	0	0	30,616,878	2,075,488	37,620	0	0	0
Huron County	718,000	336,194	0	0	0	39,528,648	(514,978)	49,993	0	0	0
Jefferson County	2,995,526	867,514	0	375,713	0	64,114,569	(2,429,864)	0	75,382	1,500,000	0
Knox County	947,975	301,945	0	0	0	40,602,003	3,674,611	0	119,748	1,077,000	751,000
Lake County	4,478,761	1,408,580	0	0	3,423,994	167,388,954	2,855,430	49,343	0	0	9,435,000
Licking County	3,821,884	498,992	19,199	0	961,929	109,497,277	(1,575,683)	0	0	0	0
Logan County	730,000	197,259	0	0	1,015,419	39,296,649	1,773,648	0	0	0	0
Lorain County	1,530,000	1,232,898	0	0	1,639,266	196,475,180	(2,257,372)	0	0	0	2,385,000
Lucas County	5,808,366	4,809,559	48,291	719,106	0	414,571,488	(6,125,083)	0	62,576	0	0
Mahoning County	3,627,081	1,893,139	307,093	0	0	162,465,704	(1,138,388)	17,625	0	0	6,021,146
Marion County	4,020,811	512,685	0	0	0	47,099,583	(3,551,855)	0	0	3,540,000	0
Medina County	927,942	229,156	0	562,966	0	104,479,952	6,199,100	0	0	0	0
Miami County	583,700	464,028	0	0	0	73,300,739	3,878,065	0	0	4,620,000	0
Monroe County	114,301	21,118	0	0	214,662	17,177,216	468,508	0	68,220	0	0
Montgomery County	3,345,844	822,954	231,576	0	10,715,338	452,802,044	(14,205,345)	106,647	240,451	0	21,855,643

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government

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County	Expenditures (Continued)						Excess Of Revenues Over Under Expenditures	Other Financing Sources (Uses)			
	Debt Service Principal Retirement	Debt Service Interest And Fiscal Charges	Debt Service Bond Issuance Costs	Debt Service Other	Other Expenditures	* Total Expenditures *		Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued
Morrow County	2,399,041	254,048	20,860	0	0	28,747,504	(917,869)	0	101,636	0	0
Muskingum County	1,526,009	377,390	711	47,000	0	68,499,656	3,804,713	47,825	151,004	200,000	46,600
Noble County	120,373	24,488	0	534,760	0	12,863,650	1,091,816	3,132	0	0	0
Pickaway County	516,495	152,603	0	2,350,975	0	35,021,242	1,502,240	0	10,652	0	0
Pike County	885,897	221,220	0	0	606,373	26,667,039	665,787	75,019	15,904	0	0
Portage County	1,732,768	882,896	0	0	0	117,117,790	(14,477,389)	0	0	0	0
Preble County	58,231	21,887	0	26,849	680,574	29,159,372	579,786	0	0	0	0
Richland County	7,639,526	81,774	0	0	293,627	101,100,604	211,537	94,125	0	3,085,000	0
Ross County	875,545	396,733	0	0	1,196,977	46,779,710	2,446,464	0	71,197	0	0
Sandusky County	614,511	149,517	0	0	0	50,444,049	2,346,656	0	39,639	0	0
Scioto County	965,283	655,342	0	265,600	1,963,796	52,568,461	1,584,478	75,195	24,251	0	1,815,000
Seneca County	472,885	118,400	0	0	457,776	40,090,681	2,287,950	5,526	0	0	0
Shelby County	80,479	5,445	0	0	505,473	36,567,538	1,521,939	15,965	0	0	0
Stark County	1,298,678	242,817	0	315,895	0	233,250,481	7,370,871	76,901	0	0	0
Summit County	5,288,000	2,826,837	0	0	1,277,465	401,399,726	(16,786,932)	14,000	87,115	15,792,881	0
Trumbull County	2,361,550	765,861	0	0	0	143,381,909	2,398,839	38,830	785,787	0	0
Tuscarawas County	123,054	105,823	0	0	0	52,545,662	1,922,883	0	0	0	0
Union County	845,000	239,518	0	0	0	51,269,326	1,574,890	0	0	0	0
Van Wert County	467,392	247,113	0	0	950,270	21,924,514	986,359	47	0	0	0
Warren County	11,747,618	1,375,520	0	0	709,426	143,238,112	(7,414,772)	0	8,327,410	8,611,000	0
Washington County	602,807	129,944	0	0	0	53,455,958	(1,035,624)	63,300	481,121	0	0
Wayne County	650,786	207,550	0	1,094,288	0	67,480,903	(50,267)	3,248,824	0	0	0
Wood County	734,478	247,976	0	0	1,685,520	102,913,189	(438,654)	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
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Other Financing Sources (Uses) (Continued)								Special and Extraordinary Items		
County	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	* Total Other Financing Sources Uses *	Special Item	Items Extraordinary Item	* Total Special And Extraordinary Items *
Allen County	2,052,966	0	258,725	(48,928)	0	0	6,341,169	0	0	0
Ashland County	83,349	0	1,344,222	(1,344,222)	0	0	83,349	0	0	0
Ashtabula County	0	(5,389,333)	2,388,688	(2,228,188)	0	(225,000)	14,185,998	2,675,400	0	2,675,400
Athens County	0	0	1,054,239	(1,054,239)	0	0	54,654	0	0	0
Auglaize County	265,223	0	755,995	(750,525)	13,495	0	322,491	0	0	0
Belmont County	86,000	0	4,950,120	(5,764,403)	0	(172,000)	2,715,377	0	0	0
Butler County	0	0	13,501,104	(13,501,104)	0	0	3,072	0	0	0
Carroll County	0	0	492,242	(521,032)	0	0	65,696	0	0	0
Clark County	0	0	3,372,869	(3,372,869)	0	0	30,183	0	0	0
Clermont County	0	0	5,102,868	(5,041,162)	0	0	92,026	0	0	0
Clinton County	0	0	141,677	(141,677)	3,195,942	(1,495,942)	1,708,932	0	0	0
Columbiana County	342,014	(1,640,266)	2,885,055	(3,169,983)	0	0	102,820	0	0	0
Coshocton County	0	0	321,956	(321,956)	23,699	0	855,288	0	0	0
Crawford County	450	0	1,797,837	(1,797,837)	0	0	450	0	0	0
Cuyahoga County	9,718,819	0	69,255,309	(69,656,194)	0	0	117,388,402	0	0	0
Defiance County	0	0	1,391,679	(1,391,679)	0	0	8,061	0	0	0
Delaware County	812,257	(7,829,604)	21,739,066	(21,781,566)	0	0	813,273	0	0	0
Erie County	146,836	0	3,956,983	(3,946,685)	0	0	287,908	0	0	0
Fairfield County	50,550	0	8,920,567	(8,920,567)	0	0	3,107,715	0	0	0
Franklin County	19,643,000	0	48,062,000	(48,009,000)	0	0	65,955,000	0	0	0
Fulton County	0	0	564,473	(629,473)	0	0	(48,540)	0	0	0
Gallia County	181,371	0	1,036,048	(1,045,088)	65,852	0	275,526	0	0	0
Geauga County	0	0	7,084,046	(7,100,894)	0	0	(7,271)	0	0	0
Greene County	0	0	2,307,250	(2,317,244)	0	0	122,575	0	0	0
Hamilton County	182,000	0	13,762,300	(18,406,274)	0	0	(4,461,974)	0	0	0
Hancock County	107,686	(683,142)	8,506,300	(8,506,300)	0	0	2,714,544	0	0	0
Henry County	0	0	870,991	(870,991)	0	0	0	0	0	0
Hocking County	342,419	0	189,613	(189,613)	0	0	445,335	(154,494)	0	(154,494)
Holmes County	0	0	1,894,112	(1,894,112)	0	0	37,620	0	0	0
Huron County	0	0	1,672,056	(1,672,056)	0	(85,271)	(35,278)	0	0	0
Jefferson County	0	0	4,631,050	(4,631,050)	0	0	1,575,382	0	0	0
Knox County	0	0	1,202,910	(1,282,498)	0	0	1,868,160	0	0	0
Lake County	2,571,127	(9,819,114)	15,416,790	(21,039,223)	8,340	0	(3,377,737)	0	0	0
Licking County	2,902,166	0	4,182,457	(4,182,457)	0	0	2,902,166	0	0	0
Logan County	0	0	1,613,695	(1,706,850)	3,075,406	0	2,982,251	0	0	0
Lorain County	37,088	(2,344,416)	8,273,368	(8,373,368)	382,706	0	360,378	0	0	0
Lucas County	46,848	0	17,166,605	(17,228,605)	154,384	0	201,808	0	0	0
Mahoning County	72,161	(5,934,092)	5,433,438	(5,552,639)	0	0	57,639	0	0	0
Marion County	0	0	1,751,189	(1,751,189)	0	0	3,540,000	0	0	0
Medina County	0	0	2,058,579	(2,058,579)	0	0	0	0	0	0
Miami County	103,106	0	929,307	(929,307)	0	0	4,723,106	0	0	0
Monroe County	0	0	775,520	(775,520)	0	0	68,220	0	0	0
Montgomery County	625,836	(22,788,028)	121,954,750	(125,021,215)	668,372	0	(2,357,544)	0	0	0

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Other Financing Sources (Uses) (Continued)								Special and Extraordinary Items		
County	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	* Total Other Financing Sources Uses *	Special Item	Extraordinary Item	* Total Special And Extraordinary Items *
Morrow County	2,020,860	0	879,034	(879,034)	0	0	2,122,496	0	0	0
Muskingum County	0	0	3,532,555	(3,803,890)	1,173	0	175,267	0	0	0
Noble County	18,095	0	68,048	(68,048)	0	0	21,227	0	0	0
Pickaway County	0	0	702,258	(702,258)	132,000	0	142,652	0	0	0
Pike County	695,089	0	1,213,480	(1,213,480)	0	0	786,012	0	0	0
Portage County	0	0	8,459,660	(4,355,143)	0	0	4,104,517	0	0	0
Preble County	20,000	0	1,233,369	(1,232,326)	0	0	21,043	0	0	0
Richland County	218,724	0	2,070,727	(2,028,941)	0	0	3,439,635	0	0	0
Ross County	0	0	2,501,315	(2,501,315)	0	0	71,197	0	0	0
Sandusky County	23,606	0	1,077,885	(1,077,885)	0	0	63,245	0	0	0
Scioto County	205,415	(1,726,033)	1,586,392	(1,586,392)	0	0	393,828	0	0	0
Seneca County	272,752	0	1,915,091	(2,070,091)	0	0	123,278	0	0	0
Shelby County	0	0	2,403,301	(2,508,301)	0	0	(89,035)	0	0	0
Stark County	172,408	0	1,880,000	(1,880,000)	0	0	249,309	0	0	0
Summit County	1,492,532	0	7,093,309	(7,444,185)	0	0	17,035,652	0	0	0
Trumbull County	2,000,000	0	4,240,812	(3,417,361)	0	0	3,648,068	0	0	0
Tuscarawas County	0	0	8,863,839	(8,863,839)	0	0	0	0	0	0
Union County	0	0	4,495,640	(4,495,640)	0	0	0	0	0	0
Van Wert County	0	0	304,188	(304,188)	0	0	47	0	0	0
Warren County	0	0	11,572,894	(12,372,894)	0	0	16,138,410	0	0	0
Washington County	0	0	1,556,135	(1,556,135)	365,812	0	910,233	0	0	0
Wayne County	0	0	1,924,647	(1,924,647)	0	0	3,248,824	0	0	0
Wood County	0	0	2,496,192	(3,507,587)	0	0	(1,011,395)	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
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County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
Allen County	768,692	40,362,461	0	41,131,153
Ashland County	(179,989)	16,655,152	0	16,475,163
Ashtabula County	1,113,603	37,811,321	0	38,924,924
Athens County	(807,962)	23,435,886	0	22,627,924
Auglaize County	124,944	22,967,089	0	23,092,033
Belmont County	3,531,540	33,521,372	0	37,052,912
Butler County	8,975,116	104,278,538	0	113,253,654
Carroll County	1,895,333	11,973,803	0	13,869,136
Clark County	4,092,015	44,823,398	0	48,915,413
Clermont County	6,619,580	54,204,790	0	60,824,370
Clinton County	1,770,774	44,802,692	0	46,573,466
Columbiana County	2,866,233	42,042,879	0	44,909,112
Coshocton County	543,514	14,840,047	0	15,383,561
Crawford County	1,421,761	20,971,488	0	22,393,249
Cuyahoga County	29,030,975	1,028,679,404	0	1,057,710,379
Defiance County	(434,798)	27,507,236	0	27,072,438
Delaware County	(888,183)	96,261,467	0	95,373,284
Erie County	685,322	32,360,545	0	33,045,867
Fairfield County	4,266,598	55,222,219	0	59,488,817
Franklin County	23,339,000	754,284,000	0	777,623,000
Fulton County	199,272	28,165,496	0	28,364,768
Gallia County	594,831	7,788,528	0	8,383,359
Geauga County	(101,108)	39,657,086	0	39,555,978
Greene County	661,683	89,135,366	0	89,797,049
Hamilton County	(2,536,276)	361,899,599	0	359,363,323
Hancock County	1,589,185	46,984,768	0	48,573,953
Henry County	1,383,493	20,346,761	0	21,730,254
Hocking County	842,965	12,707,472	0	13,550,437
Holmes County	2,113,108	15,402,674	0	17,515,782
Huron County	(550,256)	18,609,196	0	18,058,940
Jefferson County	(854,482)	30,561,037	0	29,706,555
Knox County	5,542,771	25,455,322	28,407	31,026,500
Lake County	(522,307)	108,586,047	0	108,063,740
Licking County	1,326,483	46,208,651	(48,240)	47,486,894
Logan County	4,755,899	17,610,441	37,213	22,403,553
Lorain County	(1,896,994)	105,519,442	(20,077)	103,602,371
Lucas County	(5,923,275)	132,287,058	0	126,363,783
Mahoning County	(1,080,749)	78,201,476	0	77,120,727
Marion County	(11,855)	26,567,130	0	26,555,275
Medina County	6,199,100	48,926,521	0	55,125,621
Miami County	8,601,171	43,886,676	82,456	52,570,303
Monroe County	536,728	7,692,807	0	8,229,535
Montgomery County	(16,562,889)	277,418,326	0	260,855,437

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
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County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
Morrow County	1,204,627	10,906,625	0	12,111,252
Muskingum County	3,979,980	49,933,361	0	53,913,341
Noble County	1,113,043	7,586,768	0	8,699,811
Pickaway County	1,644,892	22,591,614	0	24,236,506
Pike County	1,451,799	21,369,366	0	22,821,165
Portage County	(10,372,872)	71,338,075	0	60,965,203
Preble County	600,829	13,897,889	0	14,498,718
Richland County	3,651,172	48,522,425	0	52,173,597
Ross County	2,517,661	16,076,544	0	18,594,205
Sandusky County	2,409,901	27,390,488	0	29,800,389
Scioto County	1,978,306	20,966,428	0	22,944,734
Seneca County	2,411,228	27,170,735	0	29,581,963
Shelby County	1,432,904	22,305,825	0	23,738,729
Stark County	7,620,180	116,478,599	0	124,098,779
Summit County	248,720	245,608,541	0	245,857,261
Trumbull County	6,046,907	70,410,406	0	76,457,313
Tuscarawas County	1,922,883	40,423,350	0	42,346,233
Union County	1,574,890	37,768,376	11,563	39,354,829
Van Wert County	986,406	8,118,162	0	9,104,568
Warren County	8,723,638	117,592,571	(89,448)	126,226,761
Washington County	(125,391)	29,123,996	0	28,998,605
Wayne County	3,198,557	37,388,632	(31,061)	40,556,128
Wood County	(1,450,049)	80,384,419	0	78,934,370

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
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County	Assets										* Total Current Assets *
	Current Assets										
	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets		
Allen County	0	0	0	0	0	0	0	0	0	0	
Ashland County	0	0	0	0	0	0	0	0	0	0	
Ashtabula County	1,687,326	0	469,282	0	0	0	0	0	890,540	3,047,148	
Athens County	335,092	0	80,917	0	0	12,883	8,438	94	0	437,424	
Auglaize County	0	0	0	0	0	0	0	0	0	0	
Belmont County	2,995,652	0	133,278	0	0	168,054	0	170,735	0	3,467,719	
Butler County	9,523,992	0	1,369,947	79,426	0	57,425	63,810	0	355,223	11,449,823	
Carroll County	0	0	0	0	0	0	0	0	0	0	
Clark County	4,557,261	0	459,320	3,221,833	0	1,827	5,543	0	0	8,245,784	
Clermont County	4,911,907	4,774,509	2,187,550	0	0	295,172	5,041	0	0	12,174,179	
Clinton County	0	0	0	0	0	0	0	0	0	0	
Columbiana County	0	0	0	0	0	0	0	0	0	0	
Coshocton County	0	0	0	0	0	0	0	0	0	0	
Crawford County	0	0	0	0	0	0	0	0	0	0	
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	
Defiance County	0	0	0	0	0	0	0	0	0	0	
Delaware County	0	0	0	0	0	0	0	0	0	0	
Erie County	2,364,508	0	1,305,545	0	0	131,430	0	8,982	0	3,810,465	
Fairfield County	3,571,502	0	577,288	12,918	0	10,512	8,459	1,731	35	4,182,445	
Franklin County	0	0	0	0	0	0	0	0	0	0	
Fulton County	1,764,941	0	213,156	0	0	0	5,024	0	27,389	2,010,510	
Gallia County	0	0	0	0	0	0	0	0	0	0	
Geauga County	1,102,132	0	52,243	0	0	0	0	0	0	1,154,375	
Greene County	7,741,206	0	1,098,687	0	0	550,008	66,140	0	5,975,411	15,431,452	
Hamilton County	0	0	0	0	0	0	0	0	0	0	
Hancock County	0	0	0	0	0	0	0	0	0	0	
Henry County	0	0	0	0	0	0	0	0	0	0	
Hocking County	0	0	0	0	0	0	0	0	0	0	
Holmes County	0	0	0	0	0	0	0	0	0	0	
Huron County	0	0	0	0	0	0	0	0	0	0	
Jefferson County	2,458,620	58,560	476,892	0	0	3,625	11,271	0	58,747	3,067,715	
Knox County	0	0	0	0	0	0	0	0	0	0	
Lake County	18,604,284	0	2,958,330	0	0	1,319,573	24,774	0	1,788,296	24,695,257	
Licking County	613,719	0	28,506	0	0	50,368	0	0	0	692,593	
Logan County	0	0	0	0	0	0	0	0	0	0	
Lorain County	0	0	0	0	0	0	0	0	0	0	
Lucas County	1,646,021	0	847,527	8,134	0	0	0	0	0	2,501,682	
Mahoning County	476,802	0	92,086	0	0	0	0	0	0	568,888	
Marion County	0	0	0	0	0	0	0	0	0	0	
Medina County	0	0	1,247,692	0	0	183,597	0	0	0	1,431,289	
Miami County	358,552	786,281	144,222	0	0	0	0	4,660	0	1,293,715	
Monroe County	0	0	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
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Assets										
Current Assets										
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Montgomery County	27,625,697	0	6,438,640	0	0	208,979	0	0	25,113	34,298,429
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	3,175,579	0	472,372	0	0	1,137	19,955	1,801	0	3,670,844
Noble County	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0
Portage County	6,026,709	0	530,652	0	0	23,831	0	0	0	6,581,192
Preble County	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	934,574	0	80,684	0	0	0	0	0	0	1,015,258
Summit County	513,836	0	0	0	0	0	0	0	0	513,836
Trumbull County	2,530,012	0	1,035,056	0	0	3,483	1,760	0	0	3,570,311
Tuscarawas County	406,830	0	155,220	0	0	24,409	427	35	0	586,921
Union County	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	12,153,887	0	1,841,815	0	0	593,225	829	20,935	0	14,610,691
Washington County	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

County	Assets											Total Deferred Outflows Of Resources
	Noncurrent Assets											
	Restricted Assets Cash And Cash Equivalents	Restricted Assets Customer Deposits	Restricted Assets Investments	Capital Assets	Capital Assets Nondepreciable Capital Assets	Capital Assets Depreciable Capital Assets	Capital Assets Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *		
Allen County	0	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	0	1,186,040	27,043,958	(9,374,271)	0	18,855,727	21,902,875	0	0
Athens County	0	0	0	0	22,241	425,780	0	0	448,021	885,445	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	498,732	0	0	0	20,226	19,233,012	0	0	19,751,970	23,219,689	0	0
Butler County	2,135,490	0	0	0	5,563,729	214,288,961	(88,344,437)	0	133,643,743	145,093,566	1,193,242	0
Carroll County	0	0	0	0	0	0	0	0	0	0	0	0
Clark County	0	0	0	0	3,830,561	20,867,615	(11,233,736)	0	13,464,440	21,710,224	2,726	0
Clermont County	737,066	0	5,244,187	124,076,787	0	0	0	263,707	130,321,747	142,495,926	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	0	0	0	0	82,768	39,828,311	0	0	39,911,079	43,721,544	64,081	0
Fairfield County	0	0	0	0	1,990,584	22,622,136	0	0	24,612,720	28,795,165	533,770	0
Franklin County	0	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	24,592,553	(7,397,491)	0	17,195,062	19,205,572	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	9,671,454	(3,624,221)	0	6,047,233	7,201,608	0	0
Greene County	0	0	0	0	0	77,264,896	0	701,035	77,965,931	93,397,383	0	0
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	0	0	0	4,139,837	21,875,170	0	10,338	26,025,345	29,093,060	63,533	0
Knox County	0	0	0	0	0	0	0	0	0	0	0	0
Lake County	0	0	0	0	1,303,593	146,293,284	(87,060,444)	5,000,168	65,536,601	90,231,858	0	0
Licking County	0	0	0	0	6,328	2,139,124	(1,544,121)	0	601,331	1,293,924	0	0
Logan County	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	853,002	80,098,112	(40,468,107)	0	40,483,007	42,984,689	0	0
Mahoning County	0	0	0	0	327,841	15,264,715	(3,596,584)	53,346	12,049,318	12,618,206	0	0
Marion County	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	559,800	101,769,437	0	0	102,329,237	103,760,526	0	0
Miami County	0	0	0	0	0	7,997,793	(2,836,625)	0	5,161,168	6,454,883	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

County	Assets										Total Deferred Outflows Of Resources
	Noncurrent Assets										
	Restricted Assets Cash And Cash Equivalents	Restricted Assets Customer Deposits	Restricted Assets Investments	Capital Assets	Capital Assets Nondepreciable Capital Assets	Capital Assets Depreciable Capital Assets	Capital Assets Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *	
Montgomery County	0	0	0	0	3,974,689	212,061,957	(111,404,651)	1,525,161	106,157,156	140,455,585	7,758
Morrow County	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	40,128	0	0	0	419,874	23,365,023	0	0	23,825,025	27,495,869	414,628
Noble County	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	1,787,940	27,423,177	(8,241,362)	0	20,969,755	27,550,947	0
Preble County	0	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	9,719,543	(3,092,808)	0	6,626,735	7,641,993	0
Summit County	0	0	0	0	0	0	0	0	0	513,836	0
Trumbull County	0	0	0	0	432,462	33,171,245	(13,291,936)	0	20,311,771	23,882,082	1,163
Tuscarawas County	0	0	0	0	573,231	11,399,090	0	0	11,972,321	12,559,242	0
Union County	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0
Warren County	116,483	0	0	0	8,482,029	148,970,152	(53,787,395)	2,123,078	105,904,347	120,515,038	0
Washington County	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

Liabilities														
Current Liabilities														
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	* Total Current Liabilities	* Total Current Liabilities *
Allen County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	46,524	14,121	4,813	0	6,213	0	0	0	0	0	0	863,418	935,089	
Athens County	0	6,899	61,680	855	31,719	0	0	0	0	0	0	4,570	105,723	
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	161,998	40,610	31,834	65,063	37,176	0	11,867	0	125,000	0	0	7,912	481,460	
Butler County	845,035	105,577	0	3,278	94,453	0	0	0	694,751	934	0	3,016,730	4,760,758	
Carroll County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Clark County	403,599	46,911	0	0	0	0	0	0	0	0	0	1,795,139	2,245,649	
Clermont County	335,771	69,314	0	0	84,978	0	0	0	0	0	0	644,571	1,134,634	
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	54,845	33,941	715,690	1,528	16,017	0	0	0	641,621	0	0	912,507	2,376,149	
Fairfield County	185,029	18,395	10,686	36,370	27,352	0	0	0	625,000	3,227	0	59,289	965,348	
Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fulton County	9,277	5,626	12,156	1,654	12,825	0	0	0	0	0	0	69,263	110,801	
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	2,123	1,284	3,405	0	0	0	0	0	0	0	0	2,269	9,081	
Greene County	89,673	77,645	0	2,319	0	0	157,668	0	2,057,867	0	0	408,298	2,793,470	
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	49,808	15,729	167,792	0	44,144	0	0	0	85,000	0	0	1,526,950	1,889,423	
Knox County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lake County	360,291	193,414	1,206,591	405,778	120,993	0	0	1,105,597	0	0	0	179,758	3,572,422	
Licking County	8,105	0	0	18,546	0	0	0	0	0	0	0	0	26,651	
Logan County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	67,756	0	0	2,942	0	0	5,428	0	0	0	0	1,366,039	1,442,165	
Mahoning County	16,215	0	0	101	0	0	0	0	40,000	0	0	428,652	484,968	
Marion County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	163,843	16,057	12,026	127,674	3,851	0	0	0	0	0	0	3,082,207	3,405,658	
Miami County	0	5,429	133,031	1,581	12,005	0	6,579	0	170,568	0	0	197,230	526,423	
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

Liabilities														
Current Liabilities														
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	* Total Current Liabilities	* Total Current Liabilities *
Montgomery County	658,432	240,277	3,136,336	45,569	156,145	0	0	0	166,493	0	0	482,704	4,885,956	
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	39,312	25,688	112,931	0	45,035	0	10,896	0	416,400	0	0	245,558	895,820	
Noble County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Portage County	68,824	30,659	106,172	18,401	26,278	0	0	0	0	0	0	0	250,334	
Preble County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	28,980	5,794	2,484	0	1,591	0	0	0	75,000	0	0	0	113,849	
Summit County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	33,690	14,465	119,131	72,623	4,998	0	0	0	49,802	0	0	563,885	858,594	
Tuscarawas County	9,467	15,804	45,706	247,078	13,815	0	0	0	28,100	0	0	154,393	514,363	
Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Warren County	1,187,484	84,401	29,311	17,890	14,695	0	0	0	0	0	0	222,618	1,556,399	
Washington County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

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Current Liabilities Payable From Restricted Assets				Liabilities (Continued)						
County	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Long Term Liabilities						
				Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net Of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities	
Allen County	0	0	0	0	0	0	0	0	0	
Ashland County	0	0	0	0	0	0	0	0	0	
Ashtabula County	0	0	0	11,539	0	4,244,000	0	0	11,961,842	
Athens County	0	401	401	8,023	0	0	0	0	74,778	
Auglaize County	0	0	0	0	0	0	0	0	0	
Belmont County	143,000	43,417	186,417	77,796	3,457,918	5,759,000	0	0	323,990	
Butler County	1,410,000	0	1,410,000	191,106	3,911,062	16,819,267	2,254	0	34,120,570	
Carroll County	0	0	0	0	0	0	0	0	0	
Clark County	0	0	0	91,084	1,363,400	0	0	0	982,031	
Clermont County	3,200,000	130,888	3,330,888	151,950	0	13,355,000	0	0	5,315,647	
Clinton County	0	0	0	0	0	0	0	0	0	
Columbiana County	0	0	0	0	0	0	0	0	0	
Coshocton County	0	0	0	0	0	0	0	0	0	
Crawford County	0	0	0	0	0	0	0	0	0	
Cuyahoga County	0	0	0	0	0	0	0	0	0	
Defiance County	0	0	0	0	0	0	0	0	0	
Delaware County	0	0	0	0	0	0	0	0	0	
Erie County	0	0	0	45,963	2,985,431	0	0	0	20,277,883	
Fairfield County	0	0	0	58,197	8,261,864	0	11,734	0	0	
Franklin County	0	0	0	0	0	0	0	0	0	
Fulton County	0	0	0	5,610	0	0	0	0	1,998,502	
Gallia County	0	0	0	0	0	0	0	0	0	
Geauga County	0	0	0	835	0	0	0	0	0	
Greene County	0	0	0	0	20,399,160	11,460,477	0	0	6,161,804	
Hamilton County	0	0	0	0	0	0	0	0	0	
Hancock County	0	0	0	0	0	0	0	0	0	
Henry County	0	0	0	0	0	0	0	0	0	
Hocking County	0	0	0	0	0	0	0	0	0	
Holmes County	0	0	0	0	0	0	0	0	0	
Huron County	0	0	0	0	0	0	0	0	0	
Jefferson County	0	3,275	3,275	13,786	1,467,031	0	0	0	7,330,599	
Knox County	0	0	0	0	0	0	0	0	0	
Lake County	0	0	0	684,511	0	0	0	0	44,594	
Licking County	0	0	0	0	0	0	0	0	0	
Logan County	0	0	0	0	0	0	0	0	0	
Lorain County	0	0	0	0	0	0	0	0	0	
Lucas County	0	0	0	0	0	0	0	0	3,166,539	
Mahoning County	38,200	100,065	138,265	0	1,237,660	3,070,184	0	0	542,017	
Marion County	0	0	0	0	0	0	0	0	0	
Medina County	0	867,127	867,127	146,289	0	0	0	0	36,654,470	
Miami County	0	0	0	9,083	1,911,224	0	0	0	586,029	
Monroe County	0	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
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Current Liabilities Payable From Restricted Assets					Liabilities (Continued)						
County	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Long Term Liabilities							
				Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net Of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities		
Montgomery County	0	0	0	270,956	695,566	0	0	0	5,888,336		
Morrow County	0	0	0	0	0	0	0	0	0		
Muskingum County	0	0	0	44,094	5,101,152	4,513,667	0	0	40,128		
Noble County	0	0	0	0	0	0	0	0	0		
Pickaway County	0	0	0	0	0	0	0	0	0		
Pike County	0	0	0	0	0	0	0	0	0		
Portage County	751,469	13,057	764,526	16,966	0	3,216,020	0	0	0		
Preble County	0	0	0	0	0	0	0	0	0		
Richland County	0	0	0	0	0	0	0	0	0		
Ross County	0	0	0	0	0	0	0	0	0		
Sandusky County	0	0	0	0	0	0	0	0	0		
Scioto County	0	0	0	0	0	0	0	0	0		
Seneca County	0	0	0	0	0	0	0	0	0		
Shelby County	0	0	0	0	0	0	0	0	0		
Stark County	0	0	0	10,274	155,000	0	0	0	0		
Summit County	0	0	0	0	0	0	0	0	0		
Trumbull County	0	0	0	47,249	304,028	0	0	0	1,764,872		
Tuscarawas County	0	15,171	15,171	14,918	421,400	0	0	0	5,561,649		
Union County	0	0	0	0	0	0	0	0	0		
Van Wert County	0	0	0	0	0	0	0	0	0		
Warren County	0	0	0	234,815	0	0	0	0	3,930,055		
Washington County	0	0	0	0	0	0	0	0	0		
Wayne County	0	0	0	0	0	0	0	0	0		
Wood County	0	0	0	0	0	0	0	0	0		

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

Liabilities (Continued)				Net Position			
Long Term Liabilities (Continued)							
County	* Total Long Term Liabilities *	* Total Liabilities *	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	* Total Net Position *
Allen County	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0
Ashtabula County	16,217,381	17,152,470	0	2,015,768	0	2,734,637	4,750,405
Athens County	82,801	188,925	0	369,011	0	327,509	696,520
Auglaize County	0	0	0	0	0	0	0
Belmont County	9,618,704	10,286,581	0	9,685,257	413,824	2,834,027	12,933,108
Butler County	55,044,259	61,215,017	0	73,255,990	2,000,000	9,815,801	85,071,791
Carroll County	0	0	0	0	0	0	0
Clark County	2,436,515	4,682,164	0	9,346,509	0	7,684,277	17,030,786
Clermont County	18,822,597	23,288,119	385,597	101,676,700	3,474,796	13,670,714	118,822,210
Clinton County	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0
Erie County	23,309,277	25,685,426	0	15,196,659	0	2,903,540	18,100,199
Fairfield County	8,331,795	9,297,143	0	16,253,822	0	3,777,970	20,031,792
Franklin County	0	0	0	0	0	0	0
Fulton County	2,004,112	2,114,913	0	14,975,275	0	2,115,384	17,090,659
Gallia County	0	0	0	0	0	0	0
Geauga County	835	9,916	0	6,047,233	0	1,144,459	7,191,692
Greene County	38,021,441	40,814,911	0	37,762,770	3,945,491	10,874,211	52,582,472
Hamilton County	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0
Jefferson County	8,811,416	10,704,114	0	15,679,298	0	2,773,181	18,452,479
Knox County	0	0	0	0	0	0	0
Lake County	729,105	4,301,527	0	65,489,529	0	20,440,802	85,930,331
Licking County	0	26,651	0	601,331	0	665,942	1,267,273
Logan County	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0
Lucas County	3,166,539	4,608,704	0	35,950,429	0	2,425,556	38,375,985
Mahoning County	4,849,861	5,473,094	0	6,828,088	0	317,024	7,145,112
Marion County	0	0	0	0	0	0	0
Medina County	36,800,759	41,073,544	0	62,592,560	0	94,422	62,686,982
Miami County	2,506,336	3,032,759	0	2,446,117	0	976,007	3,422,124
Monroe County	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
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All Counties Reporting Under GAAP

Liabilities (Continued)				Net Position			
Long Term Liabilities (Continued)							
County	* Total Long Term Liabilities *	* Total Liabilities *	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	* Total Net Position *
Montgomery County	6,854,858	11,740,814	0	97,400,783	0	31,321,746	128,722,529
Morrow County	0	0	0	0	0	0	0
Muskingum County	9,699,041	10,594,861	0	13,997,673	0	3,317,963	17,315,636
Noble County	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0
Portage County	3,232,986	4,247,846	0	17,002,266	0	6,300,835	23,303,101
Preble County	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0
Stark County	165,274	279,123	0	6,396,735	0	966,135	7,362,870
Summit County	0	0	0	0	0	513,836	513,836
Trumbull County	2,116,149	2,974,743	0	18,498,677	0	2,409,825	20,908,502
Tuscarawas County	5,997,967	6,527,501	0	6,025,808	0	5,933	6,031,741
Union County	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0
Warren County	4,164,870	5,721,269	0	99,512,113	0	15,281,656	114,793,769
Washington County	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2013
All Counties Reporting Under GAAP

Assets										
Current Assets										
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Allen County	1,651,381	0	1,999,691	0	0	59,185	20,107	816,616	242,347	4,789,327
Ashland County	0	0	0	0	0	0	0	0	0	0
Ashtabula County	2,706,229	0	265,752	0	0	0	0	0	294,325	3,266,306
Athens County	1,170,400	0	60,965	0	0	0	0	47	298,995	1,530,407
Auglaize County	535,019	0	70,776	0	0	0	0	0	0	605,795
Belmont County	2,744,376	0	47,579	0	0	22,603	0	0	0	2,814,558
Butler County	26,474,677	0	1,304,435	0	0	54,797	48,978	20,000	665,408	28,568,295
Carroll County	639,221	0	54,513	0	0	0	0	0	0	693,734
Clark County	1,485,354	0	158,543	57,500	0	1,495	3,251	0	0	1,706,143
Clermont County	4,731,442	32,788,499	2,567,523	0	0	138,680	5,041	0	19,471	40,250,656
Clinton County	0	0	0	0	0	0	0	0	0	0
Columbiana County	1,969,612	0	482,297	0	0	0	3,478	0	383,915	2,839,302
Coshocton County	0	0	0	0	0	0	0	0	0	0
Crawford County	208,826	0	17,578	0	0	0	320	20	0	226,744
Cuyahoga County	35,285,414	0	0	0	0	0	0	0	35,991,830	71,277,244
Defiance County	2,300,401	0	155,024	0	0	683	5,895	0	0	2,462,003
Delaware County	13,711,195	0	938,459	16,797	0	70,549	0	0	0	14,737,000
Erie County	3,730,828	0	1,331,329	223,946	0	92,391	0	5,353	58,609	5,442,456
Fairfield County	4,949,528	0	681,499	6,173	0	6,793	257	3,327	9,025	5,656,602
Franklin County	2,359,000	0	1,978,000	0	0	143,000	0	0	0	4,480,000
Fulton County	540,885	0	810	0	0	0	181	0	485,563	1,027,439
Gallia County	2,017,768	0	118,594	0	0	0	0	0	0	2,136,362
Geauga County	4,626,672	0	502,298	0	0	66,762	0	0	0	5,195,732
Greene County	8,295,209	0	2,076,236	0	0	350,614	93,456	0	13,373,431	24,188,946
Hamilton County	31,922,000	0	49,462,000	0	0	0	1,409,000	0	0	82,793,000
Hancock County	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0
Hocking County	223,692	0	41,796	0	0	0	0	0	0	265,488
Holmes County	931,829	0	80,402	0	0	182	0	0	6,572	1,018,985
Huron County	0	0	0	0	0	0	0	0	0	0
Jefferson County	1,534,429	0	280,148	404,471	0	1,139	0	0	19,582	2,239,769
Knox County	2,714,240	0	366,848	0	0	82,171	5,914	0	26,903	3,196,076
Lake County	15,180,435	0	2,821,215	0	0	429,501	28,100	0	2,664,060	21,123,311
Licking County	3,891,466	0	484,652	0	0	50,368	0	18,546	0	4,445,032
Logan County	3,822,853	0	1,707,247	0	0	0	6,763	0	0	5,536,863
Lorain County	1,894,585	0	4,136,340	0	0	1,310	0	2,958	0	6,035,193
Lucas County	4,967,865	0	416,990	503	0	0	0	0	0	5,385,358
Mahoning County	13,243,766	0	1,589,987	2,047,751	0	0	0	0	0	16,881,504
Marion County	2,975,053	0	338,616	0	0	0	0	1,081	0	3,314,750
Medina County	12,662,531	0	2,327,812	0	0	200,134	0	10,442	0	15,200,919
Miami County	749,404	1,643,382	248,710	0	0	0	0	4,660	0	2,646,156
Monroe County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
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All Counties Reporting Under GAAP

Assets										
Current Assets										
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Montgomery County	28,988,616	0	9,317,990	102,027	0	1,162,366	0	0	32,126	39,603,125
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	5,125,157	0	3,215,605	0	0	1,137	2,792	2,281	0	8,346,972
Noble County	116,685	0	67,967	1,672,646	0	0	286	41	0	1,857,625
Pickaway County	274,710	0	64,419	31,501	0	0	0	1,970	0	372,600
Pike County	449,374	0	51,527	0	0	0	0	0	0	500,901
Portage County	7,881,390	0	2,664,860	210,379	0	24,669	0	0	0	10,781,298
Preble County	285,189	0	87,917	0	0	0	0	0	0	373,106
Richland County	5,053,581	0	1,190,876	0	0	9,280	4,381	0	0	6,258,118
Ross County	144,218	0	9,030	0	0	0	0	0	0	153,248
Sandusky County	882,054	0	248,974	0	0	0	888	0	26,412	1,158,328
Scioto County	1,947,176	0	2,020,926	426,100	0	6,219	19,835	0	97,868	4,518,124
Seneca County	566,501	0	128,321	103,836	0	0	96	0	66,511	865,265
Shelby County	125,089	0	81,533	62,080	0	0	102	0	108,204	377,008
Stark County	18,201,097	0	3,817,307	178,984	0	296,279	27,621	0	1,339,011	23,860,299
Summit County	19,560,144	0	10,484,851	9,413,538	0	376,980	60,939	0	5,943,201	45,839,653
Trumbull County	13,705,529	0	3,599,430	0	0	21,391	8,848	49,126	0	17,384,324
Tuscarawas County	436,097	0	282,390	0	0	29,833	301	150	0	748,771
Union County	1,329,609	0	1,380	0	0	0	861	0	0	1,331,850
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	11,288,043	0	1,587,278	3,027	0	99,470	1,461	2,357	0	12,981,636
Washington County	236,209	0	77,908	12,507	0	1,686	0	0	51,581	379,891
Wayne County	847,188	0	100,078	0	0	0	0	0	20,984	968,250
Wood County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
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County	Assets										Total Deferred Outflows Of Resources
	Noncurrent Assets										
	Restricted Assets Cash And Cash Equivalents	Restricted Assets Customer Deposits	Restricted Assets Investments	Capital Assets	Capital Assets Nondepreciable Capital Assets	Capital Assets Depreciable Capital Assets	Capital Assets Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *	
Allen County	1,722,107	0	0	0	51,219	39,123,440	0	0	40,896,766	45,686,093	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	0	367,530	31,494,794	(22,059,393)	0	9,802,931	13,069,237	0
Athens County	0	0	0	0	158,541	4,079,496	0	0	4,238,037	5,768,444	0
Auglaize County	0	0	0	0	52,098	5,856,943	(2,942,855)	0	2,966,186	3,571,981	0
Belmont County	36,617	0	0	0	28,640	12,257,092	0	0	12,322,349	15,136,907	0
Butler County	4,000,000	0	0	0	47,141,432	309,986,380	(156,488,405)	0	204,639,407	233,207,702	794,217
Carroll County	28,970	0	0	0	7,500	11,299,640	(5,683,092)	0	5,653,018	6,346,752	0
Clark County	0	0	0	0	2,288,253	8,654,594	(3,199,955)	0	7,742,892	9,449,035	0
Clermont County	162,966	0	5,967,676	164,078,276	0	0	0	416,009	170,624,927	210,875,583	41,538
Clinton County	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	16,749,780	(9,964,564)	0	6,785,216	9,624,518	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	6,719,786	(896,209)	0	5,823,577	6,050,321	0
Cuyahoga County	0	0	0	0	447,617	73,641,371	(43,732,634)	0	30,356,354	101,633,598	0
Defiance County	0	0	0	0	222,340	13,458,312	(2,628,871)	0	11,051,781	13,513,784	0
Delaware County	3,342,399	0	0	0	8,124,476	278,105,094	(73,624,102)	0	215,947,867	230,684,867	1,824,246
Erie County	0	0	0	0	898,759	60,056,189	0	1,151,611	62,106,559	67,549,015	68,451
Fairfield County	0	182,187	0	0	743,462	28,689,939	0	0	29,615,588	35,272,190	742,151
Franklin County	0	0	0	0	9,571,000	37,520,000	(8,341,000)	144,000	38,894,000	43,374,000	0
Fulton County	0	0	0	0	0	8,227,835	(2,761,323)	0	5,466,512	6,493,951	0
Gallia County	0	0	0	0	7,844,441	7,243,993	(2,626,361)	0	12,462,073	14,598,435	0
Geauga County	0	0	0	0	1,065,680	53,062,961	(22,671,853)	0	31,456,788	36,652,520	0
Greene County	0	0	0	0	0	191,502,004	0	1,066,637	192,568,641	216,757,587	0
Hamilton County	470,461,000	0	0	0	296,609,000	1,875,011,000	(767,775,000)	157,000	1,874,463,000	1,957,256,000	1,510,000
Hancock County	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	1,118,594	29,000	0	0	0	1,147,594	1,413,082	0
Holmes County	0	0	0	0	98,503	16,298,699	(4,364,345)	0	12,032,857	13,051,842	0
Huron County	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	0	0	0	11,470,021	11,984,863	0	117,630	23,572,514	25,812,283	65,223
Knox County	0	0	0	0	204,025	15,900,220	(2,881,765)	0	13,222,480	16,418,556	0
Lake County	0	0	0	0	1,500,174	233,304,716	(123,175,928)	11,389,918	123,018,880	144,142,191	0
Licking County	0	0	0	0	926,951	25,543,581	(9,492,111)	0	16,978,421	21,423,453	0
Logan County	0	0	0	0	209,800	25,565,084	0	0	25,774,884	31,311,747	0
Lorain County	0	0	0	15,891,807	0	0	0	0	15,891,807	21,927,000	0
Lucas County	0	0	0	0	771,544	75,332,148	(41,456,073)	0	34,647,619	40,032,977	0
Mahoning County	11,384,862	0	0	0	2,443,527	168,610,695	(97,104,008)	345,267	85,680,343	102,561,847	38,053
Marion County	0	0	0	0	468,057	15,142,406	(8,334,803)	0	7,275,660	10,590,410	0
Medina County	0	0	0	0	174,473	138,458,560	0	0	138,633,033	153,833,952	0
Miami County	0	0	0	0	10,000	34,074,517	(5,554,630)	0	28,529,887	31,176,043	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
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County	Assets											Total Deferred Outflows Of Resources
	Noncurrent Assets											
	Restricted Assets Cash And Cash Equivalents	Restricted Assets Customer Deposits	Restricted Assets Investments	Capital Assets	Capital Assets Nondepreciable Capital Assets	Capital Assets Depreciable Capital Assets	Capital Assets Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *		
Montgomery County	0	0	0	0	6,325,105	414,686,154	(235,066,492)	1,080,542	187,025,309	226,628,434	301,090	
Morrow County	0	0	0	0	0	0	0	0	0	0	0	
Muskingum County	0	0	0	0	448,337	48,413,293	0	0	48,861,630	57,208,602	106,093	
Noble County	0	0	0	0	590,217	5,343,103	(345,786)	0	5,587,534	7,445,159	0	
Pickaway County	0	0	0	0	13,964	4,456,624	(650,620)	0	3,819,968	4,192,568	0	
Pike County	0	0	0	0	277,015	1,278,709	0	0	1,555,724	2,056,625	0	
Portage County	0	0	0	0	5,062,617	83,294,616	(24,847,172)	0	63,510,061	74,291,359	0	
Preble County	0	0	0	0	366,082	1,427,999	(163,530)	0	1,630,551	2,003,657	0	
Richland County	0	0	0	0	2,329,742	20,309,472	0	0	22,639,214	28,897,332	0	
Ross County	0	0	0	0	14,434	61,981	0	0	76,415	229,663	0	
Sandusky County	0	0	0	0	56,828	11,977,268	(6,683,763)	0	5,350,333	6,508,661	0	
Scioto County	0	0	0	0	5,601,065	23,180,069	(8,195,362)	0	20,585,772	25,103,896	45,263	
Seneca County	0	0	0	0	26,243	6,957,846	(783,145)	0	6,200,944	7,066,209	0	
Shelby County	0	0	0	0	635,111	14,251,302	(4,346,829)	696,931	11,236,515	11,613,523	0	
Stark County	0	0	0	0	4,515,840	195,741,173	(82,057,220)	0	118,199,793	142,060,092	0	
Summit County	0	0	0	0	1,938,082	203,217,590	0	0	205,155,672	250,995,325	0	
Trumbull County	0	0	0	0	4,351,046	87,759,750	(31,249,564)	0	60,861,232	78,245,556	2,871	
Tuscarawas County	0	0	0	0	441,868	18,599,107	0	0	19,040,975	19,789,746	0	
Union County	0	0	0	0	494,776	930,284	(667,688)	0	757,372	2,089,222	0	
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	
Warren County	0	0	0	0	1,132,810	158,778,917	(56,334,091)	0	103,577,636	116,559,272	0	
Washington County	0	0	0	0	2,530,419	8,587,295	(3,363,957)	0	7,753,757	8,133,648	0	
Wayne County	0	0	0	0	648,082	15,246,662	(2,959,912)	508,684	13,443,516	14,411,766	0	
Wood County	0	0	0	0	0	0	0	0	0	0	0	

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

As of December 31, 2013

All Counties Reporting Under GAAP

Liabilities														
Current Liabilities														
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	* Total Current Liabilities *	
Allen County	44,613	24,539	29,015	0	112,458	0	0	0	0	72,940	0	2,621,559	2,905,124	
Ashland County	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ashtabula County	24,105	24,704	66,300	0	18,517	0	0	0	0	0	0	420,860	554,486	
Athens County	20,308	2,042	13,462	0	8,616	0	165	0	1,800	0	0	13,168	59,561	
Auglaize County	19,338	0	0	35,577	0	0	0	0	0	0	0	569	55,484	
Belmont County	42,245	16,083	103,302	100,000	7,614	0	29,507	0	250,000	0	0	46,040	594,791	
Butler County	222,270	313,810	156,096	3,802	184,189	0	0	0	45,289	1,522	0	1,293,748	2,220,726	
Carroll County	18,702	11,237	6,709	0	6,486	0	0	0	0	0	0	104,711	147,845	
Clark County	128,083	31,683	0	0	0	0	0	0	0	0	0	134,854	294,620	
Clermont County	503,691	84,197	0	0	96,606	0	0	0	0	0	0	1,391,442	2,075,936	
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0	0	
Columbiana County	48,985	38,908	0	1,291	21,058	0	0	0	0	0	0	379,118	489,360	
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0	0	
Crawford County	847	293	232	7,272	0	0	0	0	29,748	0	0	4,004	42,396	
Cuyahoga County	1,001,234	246,336	37,759	213,534	16,727	0	0	0	265,000	0	0	406,527	2,187,117	
Defiance County	23,409	4,855	2,737	567	5,340	0	0	0	0	0	0	1,570,043	1,606,951	
Delaware County	290,696	83,308	37,516	23,820	79,791	0	0	963,111	0	0	0	34,419	1,512,661	
Erie County	92,644	37,724	175,219	0	43,799	0	0	0	605,590	0	0	1,456,235	2,411,211	
Fairfield County	158,492	26,089	53,658	37,843	26,961	0	0	0	995,412	3,227	0	75,577	1,377,259	
Franklin County	868,000	39,000	0	15,000	36,000	0	0	0	0	0	0	831,000	1,789,000	
Fulton County	7,113	5,626	2,654	1,206	12,825	0	0	0	0	0	0	48,754	78,178	
Gallia County	5,197	720	7,108	115,102	0	0	105,450	0	32,200	0	0	182,769	448,546	
Geauga County	44,054	44,111	67,378	0	13,765	0	0	0	0	0	0	914,965	1,084,273	
Greene County	223,423	98,540	0	2,963	0	0	366,827	0	2,064,923	0	0	5,784,552	8,541,228	
Hamilton County	7,792,000	1,320,000	0	0	3,761,000	0	0	0	0	600,000	0	63,715,000	77,188,000	
Hancock County	0	0	0	0	0	0	0	0	0	0	0	0	0	
Henry County	0	0	0	0	0	0	0	0	0	0	0	0	0	
Hocking County	0	1,560	920	0	1,507	0	0	0	11,800	0	0	0	15,787	
Holmes County	63,949	3,688	1,262	0	2,174	0	62,134	0	75,000	0	0	97,574	305,781	
Huron County	0	0	0	0	0	0	0	0	0	0	0	0	0	
Jefferson County	12,361	5,293	22,835	0	8,447	0	0	0	90,000	0	0	107,684	246,620	
Knox County	27,399	11,076	11,313	0	16,578	0	0	0	0	0	0	396,793	463,159	
Lake County	218,621	205,105	166,926	7,644	78,703	0	0	0	130,024	0	0	3,770,423	4,577,446	
Licking County	83,444	19,145	14,277	0	14,804	0	0	0	0	0	0	606,446	738,116	
Logan County	135,709	15,996	0	16,606	20,252	0	0	0	0	0	0	0	188,563	
Lorain County	22,749	0	15,576	40	1,117	0	26,564	0	160,000	0	0	126,990	353,036	
Lucas County	66,784	0	0	26	0	0	1,020	0	0	82,025	0	327,006	476,861	
Mahoning County	318,890	277,648	188,090	48,348	193,986	0	0	0	8,854	0	0	1,629,155	2,664,971	
Marion County	15,723	19,820	3,022	0	17,935	0	0	0	120,000	0	0	63,397	239,897	
Medina County	365,014	142,197	77,090	419	141,160	0	0	0	0	0	0	3,458,953	4,184,833	
Miami County	3,884	11,023	185,485	0	14,287	0	12,935	0	360,966	0	0	207,832	796,412	
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
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Liabilities													
Current Liabilities													
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	* Total Current Liabilities *
Montgomery County	1,205,399	374,575	2,726,138	41,860	344,041	0	0	0	2,207,614	0	0	4,946,152	11,845,779
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	35,765	10,253	139,154	5,012,537	18,284	633,100	34,221	0	0	0	0	249,829	6,133,143
Noble County	1,214	1,280	8,840	8,590	0	0	0	0	0	0	0	244,371	264,295
Pickaway County	8,861	5,069	1,100	0	0	0	0	0	0	0	0	136,315	151,345
Pike County	1,350	6,446	43,281	0	6,809	0	0	0	0	0	0	7,357	65,243
Portage County	217,601	72,918	139,438	50,233	62,498	0	0	0	0	0	0	930,843	1,473,531
Preble County	951	102	3,469	0	0	0	0	0	0	0	0	49,956	54,478
Richland County	5,330	12,539	17,886	0	24,408	0	0	0	78,488	0	0	271,563	410,214
Ross County	0	0	0	0	0	0	0	0	0	0	0	2,861	2,861
Sandusky County	8,665	6,243	51,578	12,000	13,939	0	0	0	0	0	0	156,230	248,655
Scioto County	60,965	5,214	123,193	0	58,745	0	0	0	227,489	0	0	764,230	1,239,836
Seneca County	8,998	2,879	16,970	394	0	0	0	1,030	0	0	0	22,207	52,478
Shelby County	33,825	11,295	10,278	0	295	0	16,295	0	0	0	0	131,708	203,696
Stark County	129,823	119,170	870,477	0	88,994	0	0	0	1,544,430	0	0	2,820,129	5,573,023
Summit County	3,623,734	291,742	0	196,088	0	5,329	0	0	4,011,953	0	0	5,358,970	13,487,816
Trumbull County	166,682	88,857	420,215	147,383	30,704	0	0	0	186,432	8,795	0	796,386	1,845,454
Tuscarawas County	34,792	19,392	39,987	25,810	13,932	0	0	0	13,200	10,000	0	151,786	308,899
Union County	15,401	5,901	5,515	0	10,272	0	0	0	0	0	0	44,438	81,527
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	0	0
Warren County	178,100	60,918	192,240	19,302	11,750	0	0	0	0	0	0	468,191	930,501
Washington County	9,945	2,562	38,834	0	0	0	5,366	0	0	0	0	74,280	130,987
Wayne County	21,186	6,110	0	0	13,517	0	0	0	46,200	0	0	74,832	161,845
Wood County	0	0	0	0	0	0	0	0	0	0	0	0	0

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Current Liabilities Payable From Restricted Assets				Liabilities (Continued)						
County	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Long Term Liabilities						
				Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net Of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities	
Allen County	490,000	10,434	500,434	70,939	0	2,211,744	347,099	0	7,577,969	
Ashland County	0	0	0	0	0	0	0	0	0	
Ashtabula County	0	0	0	26,394	0	294,000	0	0	1,467,485	
Athens County	9,400	19,545	28,945	281	104,700	533,800	0	0	371,643	
Auglaize County	0	0	0	0	0	0	0	0	0	
Belmont County	0	0	0	15,934	4,408,993	0	0	0	2,495,869	
Butler County	3,244,770	0	3,244,770	285,180	3,449,416	28,435,351	3,681	0	19,470,611	
Carroll County	0	0	0	8,124	0	2,612,600	0	0	172,900	
Clark County	0	0	0	74,523	1,155,000	0	0	0	982,850	
Clermont County	2,440,000	256,090	2,696,090	140,345	0	17,495,000	0	0	23,059,390	
Clinton County	0	0	0	0	0	0	0	0	0	
Columbiana County	0	0	0	74,014	0	6,390,432	0	0	1,096,631	
Coshocton County	0	0	0	0	0	0	0	0	0	
Crawford County	0	1,451	1,451	0	373,862	0	0	0	29,748	
Cuyahoga County	0	0	0	407,376	3,250,000	0	0	0	12,570,182	
Defiance County	0	0	0	38,922	0	1,976,000	0	0	44,000	
Delaware County	2,010,000	87,698	2,097,698	155,186	0	23,052,474	0	0	0	
Erie County	0	0	0	57,765	2,101,779	0	0	0	34,277,502	
Fairfield County	0	0	0	36,234	10,450,139	0	11,734	0	182,187	
Franklin County	0	0	0	72,000	8,770,000	0	0	0	11,360,000	
Fulton County	0	0	0	5,610	0	0	0	0	406,628	
Gallia County	0	0	0	0	3,463,100	0	0	0	1,801,729	
Geauga County	0	0	0	130,080	0	3,304,000	0	0	11,452,592	
Greene County	0	0	0	0	50,806,513	14,502,161	0	0	54,452,946	
Hamilton County	0	2,815,000	2,815,000	5,124,000	0	790,530,000	12,135,000	0	255,540,000	
Hancock County	0	0	0	0	0	0	0	0	0	
Henry County	0	0	0	0	0	0	0	0	0	
Hocking County	0	0	0	6,997	420,100	0	0	0	0	
Holmes County	0	0	0	322	2,182,685	0	0	0	3,902,397	
Huron County	0	0	0	0	0	0	0	0	0	
Jefferson County	0	128,821	128,821	18,714	2,498,772	5,884,000	0	0	706,057	
Knox County	0	0	0	7,578	0	0	0	0	7,902,622	
Lake County	0	8,961	8,961	588,642	2,708,172	0	0	0	18,648,248	
Licking County	0	0	0	64,593	0	0	0	0	8,570,818	
Logan County	526,700	158,625	685,325	52,436	0	14,282,500	0	0	33,549	
Lorain County	0	0	0	13,185	6,765,000	0	0	0	2,855,025	
Lucas County	0	0	0	0	0	0	258,588	0	1,996,749	
Mahoning County	1,017,400	180,006	1,197,406	688,177	0	17,808,824	0	0	5,159,068	
Marion County	0	0	0	23,051	1,540,000	0	0	0	128,947	
Medina County	0	589,845	589,845	714,427	0	0	0	0	30,910,001	
Miami County	0	0	0	17,363	3,597,896	0	0	0	5,981,031	
Monroe County	0	0	0	0	0	0	0	0	0	

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Current Liabilities Payable From Restricted Assets				Liabilities (Continued)					
County	* Total Current Liabilities Payable From Restricted Assets *			Long Term Liabilities					
	Revenue Bonds Payable	Accrued Interest Payable		Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net Of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities
Montgomery County	0	0	0	430,659	5,061,882	0	0	0	37,154,315
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	8,663	10,038,735	7,009,010	0	0	0
Noble County	0	0	0	642	0	0	0	0	207,925
Pickaway County	0	0	0	0	0	0	0	0	3,107,476
Pike County	0	0	0	4,231	0	0	0	0	247,493
Portage County	450,109	73,980	524,089	40,350	0	8,863,210	0	0	6,007,254
Preble County	0	0	0	0	0	0	0	0	897,782
Richland County	0	88,968	88,968	56,447	2,816,247	0	0	0	4,183,418
Ross County	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	7,596	0	0	0	0	1,631,833
Scioto County	0	0	0	25,213	2,614,034	0	0	0	5,768,882
Seneca County	49,000	0	49,000	0	0	3,081,652	0	0	7,188
Shelby County	0	0	0	48,368	0	0	0	0	2,573,706
Stark County	0	0	0	500,216	9,114,130	0	0	0	6,744,383
Summit County	0	156,639	156,639	801,542	30,128,627	0	0	0	13,094,321
Trumbull County	0	0	0	283,103	240,516	3,047,700	19,359	0	11,685,146
Tuscarawas County	0	25,400	25,400	12,708	1,182,100	0	236,000	0	4,056,034
Union County	0	0	0	6,836	0	0	0	0	443,340
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	0	0	0	221,102	0	0	0	0	10,627,901
Washington County	0	0	0	685	0	0	0	0	3,698,629
Wayne County	13,000	38,959	51,959	29,400	1,818,700	789,000	0	0	1,632,501
Wood County	0	0	0	0	0	0	0	0	0

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Liabilities (Continued)			Net Position				
Long Term Liabilities (Continued)							
County	* Total Long Term Liabilities *	* Total Liabilities *	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	* Total Net Position *
Allen County	10,207,751	13,613,309	0	26,057,418	0	6,015,366	32,072,784
Ashland County	0	0	0	0	0	0	0
Ashtabula County	1,787,879	2,342,365	0	7,772,577	0	2,954,295	10,726,872
Athens County	1,010,424	1,098,930	0	3,203,526	0	1,465,988	4,669,514
Auglaize County	0	55,484	0	2,966,186	0	550,311	3,516,497
Belmont County	6,920,796	7,515,587	0	5,165,440	43,993	2,411,887	7,621,320
Butler County	51,644,239	57,109,735	0	146,654,310	4,000,000	26,237,874	176,892,184
Carroll County	2,793,624	2,941,469	0	2,767,048	28,970	609,265	3,405,283
Clark County	2,212,373	2,506,993	0	5,472,542	0	1,469,500	6,942,042
Clermont County	40,694,735	45,466,761	721,049	119,051,426	2,974,736	42,703,149	164,729,311
Clinton County	0	0	0	0	0	0	0
Columbiana County	7,561,077	8,050,437	0	(967,471)	0	2,541,552	1,574,081
Coshocton County	0	0	0	0	0	0	0
Crawford County	403,610	447,457	4,140	215,124	0	5,383,600	5,598,724
Cuyahoga County	16,227,558	18,414,675	0	13,876,978	0	69,341,945	83,218,923
Defiance County	2,058,922	3,665,873	0	8,996,381	0	851,530	9,847,911
Delaware County	23,207,660	26,818,019	0	189,367,240	3,342,399	12,981,455	205,691,094
Erie County	36,437,046	38,848,257	0	37,183,654	0	(8,414,445)	28,769,209
Fairfield County	10,680,294	12,057,553	0	18,724,197	0	5,232,591	23,956,788
Franklin County	20,202,000	21,991,000	0	18,662,000	0	2,721,000	21,383,000
Fulton County	412,238	490,416	0	5,351,598	0	651,937	6,003,535
Gallia County	5,264,829	5,713,375	0	6,982,964	0	1,902,096	8,885,060
Geauga County	14,886,672	15,970,945	0	15,760,351	0	4,921,224	20,681,575
Greene County	119,761,620	128,302,848	0	55,016,315	4,661,478	28,776,946	88,454,739
Hamilton County	1,063,329,000	1,143,332,000	0	424,232,000	8,423,000	382,779,000	815,434,000
Hancock County	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0
Hocking County	427,097	442,884	0	715,694	0	254,504	970,198
Holmes County	6,085,404	6,391,185	0	5,775,201	0	885,456	6,660,657
Huron County	0	0	0	0	0	0	0
Jefferson County	9,107,543	9,482,984	0	14,244,369	106,855	2,043,298	16,394,522
Knox County	7,910,200	8,373,359	0	4,949,869	0	3,095,328	8,045,197
Lake County	21,945,062	26,531,469	0	99,425,810	0	18,184,912	117,610,722
Licking County	8,635,411	9,373,527	0	7,847,584	0	4,202,342	12,049,926
Logan County	14,368,485	15,242,373	0	10,965,684	0	5,103,690	16,069,374
Lorain County	9,633,210	9,986,246	0	6,638,090	0	5,302,664	11,940,754
Lucas County	2,255,337	2,732,198	0	31,983,251	0	5,317,528	37,300,779
Mahoning County	23,656,069	27,518,446	0	48,586,225	25,363,989	1,131,240	75,081,454
Marion County	1,691,998	1,931,895	0	5,445,092	0	3,213,423	8,658,515
Medina County	31,624,428	36,399,106	0	104,350,945	0	13,083,901	117,434,846
Miami County	9,596,290	10,392,702	0	18,382,162	0	2,401,179	20,783,341
Monroe County	0	0	0	0	0	0	0

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Liabilities (Continued)			Net Position				
Long Term Liabilities (Continued)							
County	* Total Long Term Liabilities *	* Total Liabilities *	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	* Total Net Position *
Montgomery County	42,646,856	54,492,635	0	137,385,917	0	35,050,972	172,436,889
Morrow County	0	0	0	0	0	0	0
Muskingum County	17,056,408	23,189,551	0	31,047,716	0	3,077,428	34,125,144
Noble County	208,567	472,862	0	5,135,238	0	1,837,059	6,972,297
Pickaway County	3,107,476	3,258,821	0	578,651	0	355,096	933,747
Pike County	251,724	316,967	0	1,302,679	0	436,979	1,739,658
Portage County	14,910,814	16,908,434	0	47,517,580	21,258	9,844,087	57,382,925
Preble County	897,782	952,260	0	695,140	0	356,257	1,051,397
Richland County	7,056,112	7,555,294	0	15,543,791	0	5,798,247	21,342,038
Ross County	0	2,861	0	76,415	0	150,387	226,802
Sandusky County	1,639,429	1,888,084	0	3,562,270	0	1,058,307	4,620,577
Scioto County	8,408,129	9,647,965	0	11,414,819	0	4,086,375	15,501,194
Seneca County	3,088,840	3,190,318	0	3,062,420	110,819	702,652	3,875,891
Shelby County	2,622,074	2,825,770	0	8,792,669	0	(4,916)	8,787,753
Stark County	16,358,729	21,931,752	0	98,220,175	0	21,908,165	120,128,340
Summit County	44,024,490	57,668,945	297,119	158,439,647	0	34,589,614	193,029,261
Trumbull County	15,275,824	17,121,278	0	48,908,565	0	12,218,584	61,127,149
Tuscarawas County	5,486,842	5,821,141	0	13,694,441	0	274,164	13,968,605
Union County	450,176	531,703	0	288,902	0	1,268,617	1,557,519
Van Wert County	0	0	0	0	0	0	0
Warren County	10,849,003	11,779,504	0	92,481,544	0	12,298,224	104,779,768
Washington County	3,699,314	3,830,301	0	3,983,320	0	320,027	4,303,347
Wayne County	4,269,601	4,483,405	0	8,562,963	0	1,365,398	9,928,361
Wood County	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

	Assets										
	Current Assets										
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *	
Allen County	0	0	0	0	0	0	0	0	0	0	
Ashtabula County	0	0	0	0	0	0	0	0	0	0	
Athens County	62	0	0	0	0	0	0	0	0	62	
Auglaize County	0	0	0	0	0	0	0	0	0	0	
Belmont County	0	0	0	0	0	0	0	0	0	0	
Butler County	0	0	0	0	0	0	0	0	0	0	
Carroll County	128,499	0	0	0	0	0	0	0	0	128,499	
Clark County	0	0	0	0	0	0	0	0	0	0	
Clermont County	0	0	0	0	0	0	0	0	0	0	
Clinton County	0	0	0	0	0	0	0	0	0	0	
Columbiana County	0	0	0	0	0	0	0	0	0	0	
Coshocton County	0	0	0	0	0	0	0	0	0	0	
Crawford County	0	0	0	0	0	0	0	0	0	0	
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	
Defiance County	9,397,925	0	306,377	0	0	2,940	67,638	0	5	9,774,885	
Delaware County	0	0	0	0	0	0	0	0	0	0	
Erie County	9,581,548	0	529,590	0	0	14,247	0	0	0	10,125,385	
Fairfield County	0	0	0	0	0	0	0	0	0	0	
Franklin County	0	0	0	0	0	0	0	0	0	0	
Fulton County	0	0	0	0	0	0	0	0	0	0	
Gallia County	0	0	0	0	0	0	0	0	0	0	
Geauga County	0	0	0	0	0	0	0	0	0	0	
Greene County	0	0	0	0	0	0	0	0	0	0	
Hamilton County	0	0	0	0	0	0	0	0	0	0	
Hancock County	2,089,325	0	423,160	0	0	35,573	311	0	22,882	2,571,251	
Henry County	131,092	0	1,986	0	0	13	2,493	0	897,304	1,032,888	
Hocking County	0	0	0	0	0	0	0	0	0	0	
Holmes County	0	0	0	0	0	0	0	0	0	0	
Huron County	391,406	0	236,501	0	0	8,317	0	0	0	636,224	
Jefferson County	0	0	0	0	0	0	0	0	0	0	
Knox County	75,940	0	0	0	0	0	0	0	0	75,940	
Lake County	12,334,453	0	713,701	0	0	3,753	4,456	0	127,672	13,184,035	
Licking County	0	0	0	0	0	0	0	0	0	0	
Logan County	0	0	0	0	0	0	0	0	0	0	
Lorain County	0	0	0	0	0	0	0	0	0	0	
Lucas County	0	0	0	0	0	0	0	0	0	0	
Mahoning County	0	0	0	0	0	0	0	0	0	0	
Marion County	0	0	0	0	0	0	0	0	0	0	
Medina County	1,685,667	0	738,802	0	0	0	0	0	0	2,424,469	
Miami County	596,992	1,309,153	101,238	0	0	0	0	0	0	2,007,383	
Monroe County	0	0	0	0	0	0	0	0	0	0	
Montgomery County	0	0	0	0	0	0	0	0	0	0	
Morrow County	0	0	0	0	0	0	0	0	0	0	

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2013
All Counties Reporting Under GAAP

Assets										
Current Assets										
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	* Total Current Assets *
Muskingum County	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0
Preble County	2,352,177	0	298,965	0	0	4,213	0	0	0	2,655,355
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0
Van Wert County	188,211	0	226,018	0	0	0	395	0	0	414,624
Warren County	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0
Wood County	1,706,299	0	167,987	49,044	0	35,972	0	331	0	1,959,633

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

As of December 31, 2013

All Counties Reporting Under GAAP

County	Assets											Total Deferred Outflows Of Resources
	Noncurrent Assets											
	Restricted Assets Cash And Cash Equivalents	Restricted Assets Customer Deposits	Restricted Assets Investments	Capital Assets	Capital Assets Nondepreciable Capital Assets	Capital Assets Depreciable Capital Assets	Capital Assets Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *		
Allen County	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0	0	0	62	0
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0	0	0	0
Carroll County	0	0	0	0	0	0	0	0	0	0	128,499	0
Clark County	0	0	0	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0	0
Defiance County	478,444	0	5,259,156	0	1,056,475	10,386,994	(2,880,793)	13,228	14,313,504	24,088,389	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	0	0	0	0	1,534,714	4,672,792	0	0	6,207,506	16,332,891	1,153,744	0
Fairfield County	0	0	0	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	1,623,652	8,726,555	(2,739,476)	7,785,915	15,396,646	17,967,897	0	0
Henry County	0	0	0	0	249,481	1,257,257	(545,509)	0	961,229	1,994,117	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	307,678	5,490,262	(3,412,545)	0	2,385,395	3,021,619	0	0
Jefferson County	0	0	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	143,164	0	0	0	143,164	219,104	0	0
Lake County	0	0	0	0	1,558,229	22,831,988	(10,048,312)	722,716	15,064,621	28,248,656	0	0
Licking County	0	0	0	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	540,000	8,259,191	0	0	8,799,191	11,223,660	0	0
Miami County	0	0	0	0	80,000	5,098,978	(1,733,816)	0	3,445,162	5,452,545	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	0	0	0	0	0	0	0	0	0
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

County	Assets											Total Deferred Outflows Of Resources
	Noncurrent Assets											
	Restricted Assets Cash And Cash Equivalents	Restricted Assets Customer Deposits	Restricted Assets Investments	Capital Assets	Capital Assets Nondepreciable Capital Assets	Capital Assets Depreciable Capital Assets	Capital Assets Less Accumulated Depreciation	Other Noncurrent Assets	* Total Noncurrent Assets *	* Total Assets *		
Muskingum County	0	0	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0	0	0
Preble County	1,709,542	0	0	0	2,215,821	3,151,564	(1,996,729)	0	5,080,198	7,735,553	54,315	
Richland County	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	1,440,095	(929,935)	0	510,160	924,784	0	
Warren County	0	0	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	904,521	1,377,006	0	0	2,281,527	4,241,160	0	

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

As of December 31, 2013

All Counties Reporting Under GAAP

County	Liabilities												
	Current Liabilities												
	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	* Total Current Liabilities *
Allen County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	0	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0	0	0	0	0
Carroll County	2,427	0	0	0	0	0	0	0	0	0	0	0	2,427
Clark County	0	0	0	0	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0	0	0
Defiance County	56,537	7,494	55,960	144	29,528	0	0	0	0	0	0	91,597	241,260
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	96,728	21,017	42,677	2,980	10,696	0	0	0	1,285,659	66,157	0	371,222	1,897,136
Fairfield County	0	0	0	0	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	96,806	56,100	57,692	4,644	32,766	0	0	0	355,000	0	0	37,586	640,594
Henry County	16,815	5,605	0	0	18,691	0	0	0	0	0	0	3,382	44,493
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	187,181	19,947	0	0	3,430	15,000	1,129	0	0	22,282	0	185,361	434,330
Jefferson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	0	0	0	0	0	0	84,475	84,475
Lake County	205,753	12,680	107,688	55	2,539	0	0	0	0	0	0	0	328,715
Licking County	0	0	0	0	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	252,788	4,596	47,766	0	0	0	0	0	0	0	0	442,470	747,620
Miami County	205,107	23,126	1,500	4,048	47,721	3,887	0	0	80,617	0	0	0	366,006
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	0	0	0	0	0	0	0	0	0	0
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

County	Liabilities												
	Current Liabilities												
	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	* Total Current Liabilities *
Muskingum County	0	0	0	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0	0	0	0
Preble County	81,441	22,803	39,181	431,468	0	0	0	0	355,000	0	0	258,297	1,188,190
Richland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	23,634	11,519	7,351	0	5,915	0	0	0	5,000	0	0	6,191	59,610
Warren County	0	0	0	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	43,791	15,761	51,737	4,437	16,784	0	0	0	0	213,004	0	738,909	1,084,423

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

As of December 31, 2013

All Counties Reporting Under GAAP

County	Current Liabilities Payable From Restricted Assets			Liabilities (Continued)						
	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net Of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities	
Allen County	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0	0
Carroll County	0	0	0	0	0	0	0	0	4,702,499	0
Clark County	0	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	37,227	0	0	0	0	4,058,669	0
Delaware County	0	0	0	0	0	0	0	0	0	0
Erie County	0	0	0	32,758	14,479,197	0	138,732	0	9,956,355	0
Fairfield County	0	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	120,221	2,444,757	0	0	0	5,332,406	0
Henry County	0	0	0	20,206	0	0	0	0	2,426,029	0
Hocking County	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	77,902	300,000	0	0	0	3,719,919	0
Jefferson County	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	0	0	0	827,918	0
Lake County	0	0	0	28,279	0	0	0	0	22,022,147	0
Licking County	0	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0
Medina County	0	12,610	12,610	11,174	0	0	0	0	843,712	0
Miami County	0	0	0	37,619	1,042,779	0	0	0	28,863	0
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	0	0	0	0	0	0	0
Morrow County	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

Current Liabilities Payable From Restricted Assets				Liabilities (Continued)						
County	Revenue Bonds Payable	Accrued Interest Payable	* Total Current Liabilities Payable From Restricted Assets *	Long Term Liabilities						
				Compensated Absences Payable Net Of Current Portion	General Obligation Bonds Payable Net Of Current Portion	Revenue Bonds Payable Net Of Current Portion	Capital Leases Payable Net Of Current Portion	Claims Payable Net Of Current Portion	Other Long Term Liabilities	
Muskingum County	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0
Preble County	0	0	0	0	746,897	0	0	0	5,372,981	0
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	7,990	45,000	0	0	0	0	0
Warren County	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	28,671	0	0	1,180,607	0	5,996,616	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

Liabilities (Continued)				Net Position				
Long Term Liabilities (Continued)								
County	* Total Long Term Liabilities *	* Total Liabilities *	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	* Total Net Position *	
Allen County	0	0	0	0	0	0	0	
Ashtabula County	0	0	0	0	0	0	0	
Athens County	0	0	0	0	0	62	62	
Auglaize County	0	0	0	0	0	0	0	
Belmont County	0	0	0	0	0	0	0	
Butler County	0	0	0	0	0	0	0	
Carroll County	4,702,499	4,704,926	0	0	0	(4,576,427)	(4,576,427)	
Clark County	0	0	0	0	0	0	0	
Clermont County	0	0	0	0	0	0	0	
Clinton County	0	0	0	0	0	0	0	
Columbiana County	0	0	0	0	0	0	0	
Coshocton County	0	0	0	0	0	0	0	
Crawford County	0	0	0	0	0	0	0	
Cuyahoga County	0	0	0	0	0	0	0	
Defiance County	4,095,896	4,337,156	0	8,471,079	1,692,159	9,587,995	19,751,233	
Delaware County	0	0	0	0	0	0	0	
Erie County	24,607,042	26,504,178	0	(8,608,495)	0	(409,048)	(9,017,543)	
Fairfield County	0	0	0	0	0	0	0	
Franklin County	0	0	0	0	0	0	0	
Fulton County	0	0	0	0	0	0	0	
Gallia County	0	0	0	0	0	0	0	
Geauga County	0	0	0	0	0	0	0	
Greene County	0	0	0	0	0	0	0	
Hamilton County	0	0	0	0	0	0	0	
Hancock County	7,897,384	8,537,978	0	4,505,185	2,763,441	2,161,293	9,429,919	
Henry County	2,446,235	2,490,728	0	961,229	0	(1,457,840)	(496,611)	
Hocking County	0	0	0	0	0	0	0	
Holmes County	0	0	0	0	0	0	0	
Huron County	4,097,821	4,532,151	0	2,048,113	0	(3,558,645)	(1,510,532)	
Jefferson County	0	0	0	0	0	0	0	
Knox County	827,918	912,393	0	143,164	0	(836,453)	(693,289)	
Lake County	22,050,426	22,379,141	0	15,064,621	0	(9,195,106)	5,869,515	
Licking County	0	0	0	0	0	0	0	
Logan County	0	0	0	0	0	0	0	
Lorain County	0	0	0	0	0	0	0	
Lucas County	0	0	0	0	0	0	0	
Mahoning County	0	0	0	0	0	0	0	
Marion County	0	0	0	0	0	0	0	
Medina County	854,886	1,615,116	0	7,513,009	0	2,095,535	9,608,544	
Miami County	1,109,261	1,475,267	0	2,321,766	0	1,655,512	3,977,278	
Monroe County	0	0	0	0	0	0	0	
Montgomery County	0	0	0	0	0	0	0	
Morrow County	0	0	0	0	0	0	0	

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

As of December 31, 2013

All Counties Reporting Under GAAP

Liabilities (Continued)				Net Position				
Long Term Liabilities (Continued)								
County	* Total Long Term Liabilities *	* Total Liabilities *	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	* Total Net Position *	
Muskingum County	0	0	0	0	0	0	0	
Noble County	0	0	0	0	0	0	0	
Pickaway County	0	0	0	0	0	0	0	
Pike County	0	0	0	0	0	0	0	
Portage County	0	0	0	0	0	0	0	
Preble County	6,119,878	7,308,068	0	1,890,772	0	(1,408,972)	481,800	
Richland County	0	0	0	0	0	0	0	
Ross County	0	0	0	0	0	0	0	
Sandusky County	0	0	0	0	0	0	0	
Scioto County	0	0	0	0	0	0	0	
Seneca County	0	0	0	0	0	0	0	
Shelby County	0	0	0	0	0	0	0	
Stark County	0	0	0	0	0	0	0	
Summit County	0	0	0	0	0	0	0	
Trumbull County	0	0	0	0	0	0	0	
Tuscarawas County	0	0	0	0	0	0	0	
Union County	0	0	0	0	0	0	0	
Van Wert County	52,990	112,600	0	460,160	0	352,024	812,184	
Warren County	0	0	0	0	0	0	0	
Washington County	0	0	0	0	0	0	0	
Wayne County	0	0	0	0	0	0	0	
Wood County	7,205,894	8,290,317	0	887,916	(4,937,073)	0	(4,049,157)	

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses								
County	Sales	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales	Depreciation	Claims	Other Operating Expenses	* Total Operating Expenses *
Allen County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	3,982,709	1,488	3,984,197	316,524	118,290	1,647,822	54,586	0	921,126	0	0	3,058,348
Athens County	0	693,364	16,678	710,042	106,985	27,023	542,204	27,149	0	36,495	0	30,540	770,396
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	0	4,807,232	0	4,807,232	1,229,758	0	2,168,796	486,180	0	722,809	0	0	4,607,543
Butler County	0	20,073,131	90,380	20,163,511	2,685,804	0	11,106,774	490,783	0	6,503,283	0	393,026	21,179,670
Carroll County	0	0	0	0	0	0	0	0	0	0	0	0	0
Clark County	0	3,132,936	273,947	3,406,883	960,278	0	1,479,896	150,747	0	508,341	0	225,122	3,324,384
Clermont County	349,004	12,227,828	952,127	13,528,959	2,720,788	0	510,774	2,236,901	0	4,186,779	0	1,705,745	11,360,987
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	0	8,089,251	0	8,089,251	872,730	0	4,116,152	427,622	0	1,514,762	0	125,437	7,056,703
Fairfield County	2,641,997	0	0	2,641,997	419,765	156,279	608,007	259,506	0	890,089	0	90	2,333,736
Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	2,176,999	15,435	2,192,434	123,142	0	2,802,127	8,820	0	486,397	0	142,944	3,563,430
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	925,366	50,004	975,370	70,194	0	455,441	59,897	0	315,206	0	2,986	903,724
Greene County	0	9,492,503	283,946	9,776,449	1,602,081	0	552,052	2,045,584	0	2,196,017	0	47,133	6,442,867
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	4,589,837	28,102	4,617,939	1,035,363	0	2,097,157	262,230	0	1,391,387	0	107,200	4,893,337
Knox County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lake County	16,724,988	54,041	302,857	17,081,886	5,988,348	0	3,883,657	1,696,860	0	2,173,740	0	435,645	14,178,250
Licking County	0	292,720	5,010	297,730	84,935	0	104,940	13,855	0	23,818	0	3,440	230,988
Logan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	1,989,358	13,564	2,002,922	0	0	994,436	101,487	0	1,824,970	0	328,334	3,249,227
Mahoning County	0	507,171	381	507,552	0	0	655,273	17,340	0	377,158	0	14,279	1,064,050
Marion County	0	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	7,723,358	196,465	7,919,823	850,600	0	2,702,331	374,416	0	2,600,966	0	206,100	6,734,413
Miami County	0	1,761,669	5,579	1,767,248	169,200	0	86,200	894,456	0	176,655	0	6,592	1,333,103
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	31,926,590	400,387	32,326,977	6,242,334	0	19,791,207	952,045	0	4,634,491	0	2,793,921	34,413,998

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses								
County	Sales	Charges For Services	Other	* Total	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales	Depreciation	Claims	Other	* Total
			Operating Revenues	Operating Revenues *								Operating Expenses	Operating Expenses *
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	3,856,728	63,222	3,919,950	875,408	0	1,278,281	359,030	0	947,878	0	22,062	3,482,659
Noble County	0	0	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	4,179,219	1,657	4,180,876	530,581	0	1,982,250	182,516	0	611,122	0	10,405	3,316,874
Preble County	0	0	0	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	702,965	1,011	703,976	202,581	0	237,903	9,834	0	194,937	0	0	645,255
Summit County	0	(309)	0	(309)	0	0	0	0	0	0	0	0	0
Trumbull County	121,840	6,116,800	697,915	6,936,555	648,917	0	2,407,698	296,765	0	886,908	0	725,013	4,965,301
Tuscarawas County	0	1,024,809	22,953	1,047,762	606,335	0	443,000	68,111	0	190,168	0	185,900	1,493,514
Union County	0	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	0	0
Warren County	0	9,356,704	48,707	9,405,411	2,438,569	0	4,316,224	893,763	0	4,523,534	0	63,347	12,235,437
Washington County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income Loss	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Allen County	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	925,849	(738,808)	0	0	0	376,796	97,442	0	(264,570)
Athens County	(60,354)	(2,437)	0	0	20	0	0	0	(2,417)
Auglaize County	0	0	0	0	0	0	0	0	0
Belmont County	199,689	(464,155)	0	0	627	0	0	0	(463,528)
Butler County	(1,016,159)	(2,463,913)	1,936	0	4,767	0	88,160	(81,487)	(2,450,537)
Carroll County	0	0	0	0	0	0	0	0	0
Clark County	82,499	(87,396)	0	0	2,745	0	0	0	(84,651)
Clermont County	2,167,972	(1,187,221)	0	0	(30,687)	0	0	(173,677)	(1,391,585)
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0
Erie County	1,032,548	(1,146,440)	0	0	0	0	0	0	(1,146,440)
Fairfield County	308,261	(373,354)	938	0	3,513	0	7,167	0	(361,736)
Franklin County	0	0	0	0	0	0	0	0	0
Fulton County	(1,370,996)	(9,924)	0	0	0	250,000	0	0	240,076
Gallia County	0	0	0	0	0	0	0	0	0
Geauga County	71,646	0	0	0	0	0	833	0	833
Greene County	3,333,582	(3,290,343)	0	0	43,033	0	37,283	0	(3,210,027)
Hamilton County	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0
Jefferson County	(275,398)	(355,843)	0	0	0	0	229,539	0	(126,304)
Knox County	0	0	0	0	0	0	0	0	0
Lake County	2,903,636	0	0	0	0	0	0	0	0
Licking County	66,742	(3,369)	0	0	0	0	0	0	(3,369)
Logan County	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0
Lucas County	(1,246,305)	(180,899)	0	0	0	104,800	0	(2,252)	(78,351)
Mahoning County	(556,498)	(212,596)	0	0	3,660	0	17,978	0	(190,958)
Marion County	0	0	0	0	0	0	0	0	0
Medina County	1,185,410	(1,826,420)	0	0	0	0	0	0	(1,826,420)
Miami County	434,145	(87,650)	0	0	0	0	0	0	(87,650)
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	(2,087,021)	(176,211)	7,654	0	532	0	0	0	(168,025)

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2013
All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income Loss	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	437,291	(419,431)	0	(156,140)	0	0	0	33,763	(541,808)
Noble County	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0
Portage County	864,002	(171,431)	0	0	0	0	0	80,025	(91,406)
Preble County	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0
Stark County	58,721	(7,650)	0	0	0	0	0	0	(7,650)
Summit County	(309)	128	0	0	0	0	0	0	128
Trumbull County	1,971,254	(38,851)	0	(1,031)	(2,050)	0	0	0	(41,932)
Tuscarawas County	(445,752)	(30,412)	0	0	0	0	0	(2,910)	(33,322)
Union County	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	(2,830,026)	(86,386)	0	(28,749)	0	0	0	0	(115,135)
Washington County	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
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County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Allen County	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	661,279	0	0	0	0	0	661,279	4,089,126	4,750,405
Athens County	(62,771)	0	0	0	0	0	(62,771)	759,291	696,520
Auglaize County	0	0	0	0	0	0	0	0	0
Belmont County	(263,839)	45,705	0	0	4,959	0	(213,175)	13,146,283	12,933,108
Butler County	(3,466,696)	3,509,707	0	0	81,487	0	124,498	84,947,293	85,071,791
Carroll County	0	0	0	0	0	0	0	0	0
Clark County	(2,152)	3,856,333	0	0	0	0	3,854,181	13,176,605	17,030,786
Clermont County	776,387	2,339,524	0	0	0	(12,328)	3,103,583	115,718,627	118,822,210
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0
Erie County	(113,892)	30,000	0	0	0	(10,298)	(94,190)	18,194,389	18,100,199
Fairfield County	(53,475)	286,359	0	0	0	0	232,884	19,798,908	20,031,792
Franklin County	0	0	0	0	0	0	0	0	0
Fulton County	(1,130,920)	570,451	0	0	0	0	(560,469)	17,651,128	17,090,659
Gallia County	0	0	0	0	0	0	0	0	0
Geauga County	72,479	0	0	0	0	(35,662)	36,817	7,154,875	7,191,692
Greene County	123,555	92,877	0	0	6,235	(2,350)	220,317	52,362,155	52,582,472
Hamilton County	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0
Jefferson County	(401,702)	405,577	0	0	0	0	3,875	18,448,604	18,452,479
Knox County	0	0	0	0	0	0	0	0	0
Lake County	2,903,636	582,039	0	0	0	(100,000)	3,385,675	82,544,656	85,930,331
Licking County	63,373	0	0	0	0	0	63,373	1,203,900	1,267,273
Logan County	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0
Lucas County	(1,324,656)	1,053,164	0	0	0	0	(271,492)	38,647,477	38,375,985
Mahoning County	(747,456)	579,232	0	0	582,000	0	413,776	6,731,336	7,145,112
Marion County	0	0	0	0	0	0	0	0	0
Medina County	(641,010)	1,530,428	0	0	0	0	889,418	61,797,564	62,686,982
Miami County	346,495	125,313	0	0	0	0	471,808	2,950,316	3,422,124
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	(2,255,046)	702,255	0	0	0	0	(1,552,791)	130,275,320	128,722,529

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
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County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	(104,517)	211,923	0	0	7,298	(1,285)	113,419	17,202,217	17,315,636
Noble County	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0
Portage County	772,596	0	0	0	0	0	772,596	22,530,505	23,303,101
Preble County	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0
Stark County	51,071	0	0	0	0	0	51,071	7,311,799	7,362,870
Summit County	(181)	0	0	0	0	0	(181)	514,017	513,836
Trumbull County	1,929,322	277	0	0	510,940	(2,059,328)	381,211	20,527,291	20,908,502
Tuscarawas County	(479,074)	0	0	0	5,000	0	(474,074)	6,505,815	6,031,741
Union County	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	(2,945,161)	3,028,281	0	0	0	0	83,120	114,710,649	114,793,769
Washington County	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses								
County	Sales	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales	Depreciation	Claims	Other Operating Expenses	* Total Operating Expenses *
Allen County	0	7,095,624	594,570	7,690,194	2,184,500	0	2,386,157	407,929	0	1,786,364	0	700	6,765,650
Ashland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	2,560,211	26,194	2,586,405	513,175	171,426	1,047,163	150,687	0	325,829	0	0	2,208,280
Athens County	0	492,206	23,661	515,867	86,552	44,806	170,416	70,139	0	122,247	0	36,216	530,376
Auglaize County	0	344,438	0	344,438	0	0	307,146	3,771	0	118,085	0	0	429,002
Belmont County	0	1,789,889	0	1,789,889	450,935	0	823,476	147,223	0	348,667	0	0	1,770,301
Butler County	28,857,454	17,838,753	410,318	47,106,525	5,681,809	2,073,490	27,567,979	1,315,469	0	9,877,156	0	483,992	46,999,895
Carroll County	0	756,471	12,938	769,409	319,135	0	0	95,373	0	243,900	0	154,260	812,668
Clark County	0	1,944,908	26,011	1,970,919	636,746	0	522,739	105,808	0	186,120	0	154,104	1,605,517
Clermont County	91,345	13,984,115	520,118	14,595,578	3,445,366	0	1,394,597	1,407,408	0	7,466,031	0	2,266,055	15,979,457
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	2,321,057	26,620	2,347,677	677,024	0	791,381	136,164	0	355,979	0	230,904	2,191,452
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	222,037	356	222,393	9,430	0	129,449	12,327	0	74,939	0	1,980	228,125
Cuyahoga County	0	37,264,526	40,662	37,305,188	8,602,711	0	6,382,055	1,822,195	0	1,973,018	0	0	18,779,979
Defiance County	0	730,698	7,229	737,927	158,452	0	51,836	33,432	0	261,404	0	262,048	767,172
Delaware County	0	12,888,355	28,495	12,916,850	2,610,369	1,309,568	3,833,198	948,993	0	5,094,931	0	0	13,797,059
Erie County	0	7,292,440	4,100	7,296,540	1,061,339	0	1,957,637	237,285	0	2,514,707	0	150,850	5,921,818
Fairfield County	3,631,514	0	0	3,631,514	563,436	224,255	1,023,621	115,801	0	911,851	0	11,000	2,849,964
Franklin County	0	7,083,000	275,000	7,358,000	784,000	305,000	0	0	4,795,000	523,000	0	0	6,407,000
Fulton County	0	212,013	51,490	263,503	123,142	0	224,219	12,770	0	165,812	0	23,742	549,685
Gallia County	0	425,877	30,233	456,110	77,996	14,330	491,772	20,080	0	186,306	0	19,105	809,589
Geauga County	0	5,811,569	952,494	6,764,063	2,081,953	0	2,087,532	474,067	0	1,252,829	0	198,307	6,094,688
Greene County	0	19,673,664	6,800,215	26,473,879	2,012,835	0	505,450	2,187,689	0	5,040,253	0	77,338	9,823,565
Hamilton County	0	250,382,000	8,947,000	259,329,000	51,291,000	0	42,274,000	20,579,000	0	63,503,000	0	12,145,000	189,792,000
Hancock County	0	0	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	176,058	0	176,058	43,310	13,597	28,584	10,309	0	57,303	0	6,767	159,870
Holmes County	0	1,247,431	2,597	1,250,028	85,403	0	749,237	36,067	0	318,323	0	0	1,189,030
Huron County	0	0	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	1,447,140	0	1,447,140	297,825	0	386,813	22,196	0	694,986	0	0	1,401,820
Knox County	0	1,973,965	25,198	1,999,163	583,753	0	353,690	161,441	0	275,470	0	71,075	1,445,429
Lake County	16,238,457	400,142	943,960	17,582,559	5,817,915	0	3,248,839	1,285,506	0	4,156,947	0	395,531	14,904,738
Licking County	0	2,497,820	27,523	2,525,343	913,515	0	662,007	172,816	0	574,967	0	25,569	2,348,874
Logan County	0	3,830,317	76,079	3,906,396	788,914	0	1,034,605	230,749	0	787,787	0	12,491	2,854,546
Lorain County	0	1,876,741	44,326	1,921,067	232,544	90,107	539,639	58,626	0	448,507	0	193,045	1,562,468
Lucas County	0	1,814,422	20,866	1,835,288	0	0	1,641,426	86,728	0	1,849,445	0	105,020	3,682,619
Mahoning County	0	20,342,622	248,634	20,591,256	7,801,207	0	7,090,834	934,513	0	3,526,463	0	385,238	19,738,255
Marion County	0	1,108,742	176,184	1,284,926	397,097	75,152	264,436	5,257	0	346,839	0	53,534	1,142,315
Medina County	0	14,276,440	117,167	14,393,607	6,850,384	0	3,346,026	1,332,003	0	4,732,439	0	399,387	16,660,239
Miami County	0	2,226,546	40,983	2,267,529	361,475	0	1,413,132	37,171	0	656,809	0	37,037	2,505,624
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	39,313,020	192,339	39,505,359	9,394,804	0	17,374,371	1,419,956	0	8,384,208	0	4,532,696	41,106,035

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Operating Revenues					Operating Expenses								
County	Sales	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales	Depreciation	Claims	Other Operating Expenses	* Total Operating Expenses *
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	3,826,693	14,055	3,840,748	375,642	1,596,519	0	88,232	0	1,222,783	0	152,489	3,435,665
Noble County	0	140,075	2,013	142,088	32,944	0	86,581	8,145	0	115,262	0	400	243,332
Pickaway County	0	392,643	0	392,643	69,574	11,889	192,415	3,608	0	58,280	0	859	336,625
Pike County	0	569,366	0	569,366	156,790	67,729	347,969	20,166	0	69,317	0	24,006	685,977
Portage County	0	8,508,256	93,943	8,602,199	1,656,262	0	433,854	822,324	0	1,856,618	0	94,577	4,863,635
Preble County	0	127,836	15	127,851	10,704	0	43,331	2,160	0	18,572	0	2,443	77,210
Richland County	0	2,231,248	74,209	2,305,457	482,237	0	934,322	21,620	0	1,315,455	0	883	2,754,517
Ross County	0	53,717	3,602	57,319	0	0	26,823	0	0	5,000	0	6,245	38,068
Sandusky County	0	1,377,187	231,576	1,608,763	349,403	0	577,178	78,072	0	247,058	0	82,242	1,333,953
Scioto County	0	3,335,310	92	3,335,402	665,972	447,573	745,386	198,075	0	402,736	0	1,673	2,461,415
Seneca County	0	430,879	3,098	433,977	69,759	0	202,982	29,138	0	83,698	0	2,361	387,938
Shelby County	0	869,188	2,004	871,192	327,093	0	390,331	60,112	0	301,243	0	663	1,079,442
Stark County	0	21,870,301	40,672	21,910,973	4,648,688	0	11,642,127	813,940	0	4,258,795	0	91,052	21,454,602
Summit County	0	39,564,214	110,729	39,674,943	8,572,948	0	14,912,437	962,667	0	6,686,517	0	2,788,932	33,923,501
Trumbull County	706,622	11,416,761	1,717,437	13,840,820	3,969,207	0	3,816,654	565,828	0	2,179,659	0	1,109,647	11,640,995
Tuscarawas County	0	1,884,450	8,168	1,892,618	630,320	0	605,455	54,660	0	454,296	0	22,579	1,767,310
Union County	0	230,403	40,512	270,915	144,028	0	169,073	15,706	0	22,421	0	4,612	355,840
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	0	0
Warren County	0	8,263,850	43,625	8,307,475	1,803,008	0	3,513,076	1,189,313	0	4,553,075	0	12,038	11,070,510
Washington County	0	838,563	7,063	845,626	93,077	50,022	404,308	33,399	0	208,409	0	23,242	812,457
Wayne County	0	789,956	112,720	902,676	98,926	0	379,489	12,777	0	374,158	0	184,540	1,049,890
Wood County	0	0	0	0	0	0	0	0	0	0	0	0	0

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		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income Loss	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Allen County	924,544	(473,359)	0	(241,895)	1,943	0	0	0	(713,311)
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	378,125	(87,926)	0	0	5,513	129,418	9,214	0	56,219
Athens County	(14,509)	(52,223)	0	0	0	0	0	0	(52,223)
Auglaize County	(84,564)	0	0	0	0	0	550	0	550
Belmont County	19,588	(233,278)	0	0	11,043	0	0	0	(222,235)
Butler County	106,630	(1,756,189)	0	0	0	0	71,678	(437,447)	(2,121,958)
Carroll County	(43,259)	(131,249)	0	0	659	0	0	0	(130,590)
Clark County	365,402	(45,548)	0	0	205	0	0	0	(45,343)
Clermont County	(1,383,879)	(2,055,003)	0	0	73,286	0	0	(220,586)	(2,202,303)
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	156,225	(302,868)	0	0	220	0	250,150	0	(52,498)
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	(5,732)	(23,591)	0	0	0	0	0	0	(23,591)
Cuyahoga County	18,525,209	(896,519)	0	(934,360)	11	0	0	0	(1,830,868)
Defiance County	(29,245)	(56,361)	0	0	0	0	0	0	(56,361)
Delaware County	(880,209)	(1,254,381)	0	(10,276)	1,524	0	0	0	(1,263,133)
Erie County	1,374,722	(1,647,989)	0	(118,156)	0	0	0	0	(1,766,145)
Fairfield County	781,550	(460,495)	0	(60)	9,813	0	22,382	0	(428,360)
Franklin County	951,000	(182,000)	1,000	0	1,000	0	0	0	(180,000)
Fulton County	(286,182)	(16,095)	0	0	0	0	0	0	(16,095)
Gallia County	(353,479)	(125,197)	0	(48,774)	12,334	0	24,076	0	(137,561)
Geauga County	669,375	(456,646)	0	(100)	1,247	0	149,447	0	(306,052)
Greene County	16,650,314	(10,957,877)	0	0	2,864,607	217,000	21,000	0	(7,855,270)
Hamilton County	69,537,000	(40,049,000)	289,000	(16,103,000)	4,313,000	0	0	0	(51,550,000)
Hancock County	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0
Hocking County	16,188	(22,276)	0	0	0	0	0	0	(22,276)
Holmes County	60,998	(148,845)	0	0	675	0	0	0	(148,170)
Huron County	0	0	0	0	0	0	0	0	0
Jefferson County	45,320	(314,318)	0	0	0	0	72,179	0	(242,139)
Knox County	553,734	(349,616)	0	0	11,235	128,530	0	0	(209,851)
Lake County	2,677,821	(784,150)	0	0	44	0	0	0	(784,106)
Licking County	176,469	(103,328)	0	0	0	0	0	0	(103,328)
Logan County	1,051,850	(651,585)	0	0	101	0	0	0	(651,484)
Lorain County	358,599	(386,051)	0	0	0	0	0	0	(386,051)
Lucas County	(1,847,331)	(43,189)	0	0	0	363,595	0	(423)	319,983
Mahoning County	853,001	(831,585)	9,150	0	73,167	0	265,673	0	(483,595)
Marion County	142,611	(74,303)	0	0	1,593	0	0	(544,617)	(617,327)
Medina County	(2,266,632)	(1,250,613)	0	0	0	0	0	0	(1,250,613)
Miami County	(238,095)	(165,695)	0	0	0	0	0	0	(165,695)
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	(1,600,676)	(1,700,085)	8,488	0	0	0	7,957	0	(1,683,640)

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2013
All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income Loss	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	405,083	(838,334)	0	(30,750)	0	0	0	0	(869,084)
Noble County	(101,244)	0	0	0	0	0	0	0	0
Pickaway County	56,018	0	0	0	0	0	0	0	0
Pike County	(116,611)	(3,062)	0	0	0	0	19,559	0	16,497
Portage County	3,738,564	(660,337)	0	0	0	0	0	683,600	23,263
Preble County	50,641	0	0	0	0	7,904	10,892	0	18,796
Richland County	(449,060)	(218,091)	0	0	0	0	0	0	(218,091)
Ross County	19,251	0	0	0	0	0	0	0	0
Sandusky County	274,810	(74,150)	0	0	935	0	0	0	(73,215)
Scioto County	873,987	(343,723)	0	0	0	0	923,660	0	579,937
Seneca County	46,039	(82,100)	0	0	1,289	0	0	0	(80,811)
Shelby County	(208,250)	(47,096)	0	0	0	0	383,115	0	336,019
Stark County	456,371	(901,238)	0	(6,927)	0	0	2,932,186	(68,757)	1,955,264
Summit County	5,751,442	(4,007,824)	0	(1,635)	173,993	0	4,265,170	0	429,704
Trumbull County	2,199,825	(506,715)	0	(687)	(13,109)	0	0	0	(520,511)
Tuscarawas County	125,308	(144,085)	0	0	0	333,586	0	0	189,501
Union County	(84,925)	(1,774)	0	0	16,622	0	0	0	14,848
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	(2,763,035)	(355,704)	0	(349,545)	0	31,232	0	0	(674,017)
Washington County	33,169	(93,891)	0	0	0	12,507	0	0	(81,384)
Wayne County	(147,214)	(111,160)	0	0	20,678	0	0	0	(90,482)
Wood County	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2013
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Allen County	211,233	0	0	0	0	(209,797)	1,436	32,071,348	32,072,784
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	434,344	0	0	0	0	0	434,344	10,292,528	10,726,872
Athens County	(66,732)	0	0	0	0	0	(66,732)	4,736,246	4,669,514
Auglaize County	(84,014)	0	0	0	0	0	(84,014)	3,600,511	3,516,497
Belmont County	(202,647)	31,140	0	0	834,324	(25,000)	637,817	6,983,503	7,621,320
Butler County	(2,015,328)	4,107,113	0	0	0	0	2,091,785	174,800,399	176,892,184
Carroll County	(173,849)	0	0	0	0	0	(173,849)	3,579,132	3,405,283
Clark County	320,059	496,238	0	0	0	0	816,297	6,125,745	6,942,042
Clermont County	(3,586,182)	2,823,559	0	0	0	(49,378)	(812,001)	165,541,312	164,729,311
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	103,727	705,269	0	0	135,640	0	944,636	629,445	1,574,081
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	(29,323)	0	0	0	4,327,073	0	4,297,750	1,300,974	5,598,724
Cuyahoga County	16,694,341	167,890	0	0	0	0	16,862,231	66,356,692	83,218,923
Defiance County	(85,606)	237,702	0	0	0	0	152,096	9,695,815	9,847,911
Delaware County	(2,143,342)	6,213,880	0	0	0	0	4,070,538	201,620,556	205,691,094
Erie County	(391,423)	2,039,247	0	0	0	0	1,647,824	27,121,385	28,769,209
Fairfield County	353,190	279,561	0	0	0	0	632,751	23,324,037	23,956,788
Franklin County	771,000	374,000	0	0	0	(53,000)	1,092,000	20,291,000	21,383,000
Fulton County	(302,277)	93,000	0	0	0	0	(209,277)	6,212,812	6,003,535
Gallia County	(491,040)	0	0	0	9,040	0	(482,000)	9,367,060	8,885,060
Geauga County	363,323	0	0	0	94,569	(60,670)	397,222	20,284,353	20,681,575
Greene County	8,795,044	167,512	0	0	5,309	(165)	8,967,700	79,487,039	88,454,739
Hamilton County	17,987,000	5,037,000	0	0	0	0	23,024,000	792,410,000	815,434,000
Hancock County	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0
Hocking County	(6,088)	26,321	0	0	0	0	20,233	949,965	970,198
Holmes County	(87,172)	898,027	0	0	0	0	810,855	5,849,802	6,660,657
Huron County	0	0	0	0	0	0	0	0	0
Jefferson County	(196,819)	3,096,701	0	0	0	0	2,899,882	13,494,640	16,394,522
Knox County	343,883	407,008	0	0	0	(10,928)	739,963	7,305,234	8,045,197
Lake County	1,893,715	571,991	0	0	0	0	2,465,706	115,145,016	117,610,722
Licking County	73,141	0	0	0	0	0	73,141	11,976,785	12,049,926
Logan County	400,366	0	0	0	93,155	0	493,521	15,575,853	16,069,374
Lorain County	(27,452)	0	0	0	0	0	(27,452)	11,968,206	11,940,754
Lucas County	(1,527,348)	946,409	0	0	0	0	(580,939)	37,881,718	37,300,779
Mahoning County	369,406	354,544	0	0	0	(884,000)	(160,050)	75,241,504	75,081,454
Marion County	(474,716)	13,443	0	0	0	0	(461,273)	9,119,788	8,658,515
Medina County	(3,517,245)	4,781,497	0	0	0	0	1,264,252	116,170,594	117,434,846
Miami County	(403,790)	676,032	0	0	0	0	272,242	20,511,099	20,783,341
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	(3,284,316)	250,481	0	0	0	(36,256)	(3,070,091)	175,506,980	172,436,889

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2013
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	(464,001)	108,294	0	0	7,298	(41,976)	(390,385)	34,515,529	34,125,144
Noble County	(101,244)	1,163,103	0	0	0	0	1,061,859	5,910,438	6,972,297
Pickaway County	56,018	0	0	0	0	0	56,018	877,729	933,747
Pike County	(100,114)	21,549	0	0	0	0	(78,565)	1,818,223	1,739,658
Portage County	3,761,827	0	0	0	0	0	3,761,827	53,621,098	57,382,925
Preble County	69,437	0	0	0	0	0	69,437	981,960	1,051,397
Richland County	(667,151)	0	0	0	0	(41,786)	(708,937)	22,050,975	21,342,038
Ross County	19,251	0	0	0	0	0	19,251	207,551	226,802
Sandusky County	201,595	0	0	0	0	0	201,595	4,418,982	4,620,577
Scioto County	1,453,924	0	0	0	0	0	1,453,924	14,047,270	15,501,194
Seneca County	(34,772)	2,098,314	0	0	0	0	2,063,542	1,812,349	3,875,891
Shelby County	127,769	28,500	0	0	105,000	0	261,269	8,526,484	8,787,753
Stark County	2,411,635	1,283,651	0	0	0	0	3,695,286	116,433,054	120,128,340
Summit County	6,181,146	4,315,508	0	0	0	0	10,496,654	182,532,607	193,029,261
Trumbull County	1,679,314	69,306	0	0	1,514,988	(790,051)	2,473,557	58,653,592	61,127,149
Tuscarawas County	314,809	0	0	0	0	(5,000)	309,809	13,658,796	13,968,605
Union County	(70,077)	0	0	0	0	0	(70,077)	1,627,596	1,557,519
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	(3,437,052)	1,346,933	0	0	0	0	(2,090,119)	106,869,887	104,779,768
Washington County	(48,215)	0	0	0	0	0	(48,215)	4,351,562	4,303,347
Wayne County	(237,696)	0	0	0	0	0	(237,696)	10,166,057	9,928,361
Wood County	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses								
County	Sales	Charges For Services	Other Operating Revenues	* Total Operating Revenues *	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales	Depreciation	Claims	Other Operating Expenses	* Total Operating Expenses *
Allen County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	236,007	29,915	265,922	0	0	0	782	0	3,870	0	291,689	296,341
Ashtabula County	0	0	0	0	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0	0	0	0	0
Carroll County	0	0	120,000	120,000	0	0	0	0	0	0	0	96,923	96,923
Clark County	0	0	0	0	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0	0	0
Defiance County	0	3,533,613	20,175	3,553,788	436,498	0	1,032,370	31,193	0	341,602	0	369,498	2,211,161
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	0	5,736,821	119,233	5,856,054	694,947	0	1,964,936	364,574	0	437,511	0	878,977	4,340,945
Fairfield County	0	0	0	0	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	4,411,991	394,481	4,806,472	1,186,268	0	1,594,987	428,257	0	372,808	0	366,739	3,949,059
Henry County	0	443,474	0	443,474	149,547	0	194,541	48,970	0	50,979	0	47,814	491,851
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	2,016,871	39,540	2,056,411	414,365	0	1,093,276	898	0	131,523	0	454,762	2,094,824
Jefferson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lake County	0	6,384,064	5,434	6,389,498	455,660	0	4,174,530	51,432	0	753,081	0	193,722	5,628,425
Licking County	0	0	0	0	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	8,231,460	0	8,231,460	277,877	0	6,165,192	18,496	0	460,951	0	138,122	7,060,638
Miami County	0	5,111,497	66,403	5,177,900	796,139	0	3,679,238	99,846	0	163,328	0	45,261	4,783,812
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under GAAP

Operating Revenues					Operating Expenses								
			Other	* Total								Other	* Total
County	Sales	Charges For	Operating	Operating		Fringe	Purchased	Materials And	Cost Of			Operating	Operating
		Services	Revenues	Revenues *	Salaries	Benefits	Services	Supplies	Sales	Depreciation	Claims	Expenses	Expenses
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0	0	0	0
Preble County	0	3,084,925	33,111	3,118,036	460,923	0	1,082,749	136,461	0	86,088	0	389,486	2,155,707
Richland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	510,591	0	4,598	515,189	282,488	121,666	27,510	63,891	0	73,466	0	0	569,021
Warren County	0	0	0	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	1,794,680	33,769	1,828,449	456,238	0	383,089	347,819	0	408,817	0	465,083	2,061,046

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

As of December 31, 2013

All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income Loss	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Allen County	0	0	0	0	0	0	0	0	0
Ashland County	(30,419)	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0
Carroll County	23,077	0	0	0	0	0	0	0	0
Clark County	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0
Defiance County	1,342,627	0	0	0	26,174	0	0	0	26,174
Delaware County	0	0	0	0	0	0	0	0	0
Erie County	1,515,109	(553,203)	0	0	0	0	0	0	(553,203)
Fairfield County	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0
Hancock County	857,413	(144,886)	0	(27,157)	42,099	0	0	0	(129,944)
Henry County	(48,377)	0	58,584	0	2,440	0	0	0	61,024
Hocking County	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0
Huron County	(38,413)	(16,356)	0	(6,840)	1	0	0	0	(23,195)
Jefferson County	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	0	34,225	0	34,225
Lake County	761,073	0	0	0	0	0	0	0	0
Licking County	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0
Medina County	1,170,822	(101,224)	0	0	0	0	0	0	(101,224)
Miami County	394,088	(49,114)	0	(91,870)	0	0	0	0	(140,984)
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2013
All Counties Reporting Under GAAP

		Non Operating Revenues (Expenses)							* Total Non Operating Revenues Expenses *
County	Operating Income Loss	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0
Preble County	962,329	(66,029)	0	0	146	7,500	1,435,996	(288,041)	1,089,572
Richland County	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0
Van Wert County	(53,832)	0	0	0	(986)	0	0	0	(986)
Warren County	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0
Wood County	(232,597)	(55,893)	0	0	0	0	0	0	(55,893)

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

As of December 31, 2013

All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Allen County	0	0	0	0	0	0	0	0	0
Ashland County	(30,419)	0	0	0	0	0	(30,419)	(1,058,760)	(1,089,179)
Ashtabula County	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	62	62
Auglaize County	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0
Carroll County	23,077	0	0	0	28,790	0	51,867	(4,628,294)	(4,576,427)
Clark County	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0
Defiance County	1,368,801	0	0	0	0	0	1,368,801	18,382,432	19,751,233
Delaware County	0	0	0	0	0	0	0	0	0
Erie County	961,906	0	0	0	0	0	961,906	(9,979,449)	(9,017,543)
Fairfield County	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0
Hancock County	727,469	0	0	0	0	0	727,469	8,702,450	9,429,919
Henry County	12,647	0	0	0	0	0	12,647	(509,258)	(496,611)
Hocking County	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0
Huron County	(61,608)	0	0	0	0	0	(61,608)	(1,448,924)	(1,510,532)
Jefferson County	0	0	0	0	0	0	0	0	0
Knox County	34,225	0	0	0	90,516	0	124,741	(818,030)	(693,289)
Lake County	761,073	0	0	0	0	0	761,073	5,108,442	5,869,515
Licking County	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0
Medina County	1,069,598	0	0	0	0	0	1,069,598	8,538,946	9,608,544
Miami County	253,104	1,473	0	0	0	0	254,577	3,722,701	3,977,278
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2013
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Capital Contributions	Special Items	Extraordinary Items	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0
Preble County	2,051,901	0	0	0	0	0	2,051,901	(1,570,101)	481,800
Richland County	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0
Van Wert County	(54,818)	0	0	0	0	0	(54,818)	867,002	812,184
Warren County	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0
Wood County	(288,490)	100,878	0	0	551,121	0	363,509	(4,412,666)	(4,049,157)

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2013
All Counties Reporting Under GAAP

Governmental							
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Allen County	8,259,000	2,793,186	1,664,298	6,670,289	37,496	0	0
Ashland County	1,600,000	0	0	0	0	0	0
Ashtabula County	18,924,667	0	0	552,116	202,964	0	0
Athens County	9,762	0	637,000	255,073	42,141	0	2,257,069
Auglaize County	165,000	0	762,410	51,144	0	0	0
Belmont County	5,940,510	0	86,000	0	3,818,022	0	0
Butler County	59,897,578	8,573,963	0	1,923,516	53,030	0	17,653,955
Carroll County	370,800	0	0	71,378	106,342	0	10,000
Clark County	11,770,000	0	1,570,000	0	0	0	0
Clermont County	700,000	8,508,000	0	988,178	0	0	0
Clinton County	4,735,000	19,221	6,626	50,675	38,115	0	0
Columbiana County	22,822,535	0	1,048,194	515,682	45,622	0	0
Coshocton County	2,810,000	0	120,000	505,927	1,135,550	0	0
Crawford County	11,521,501	292,927	0	0	0	0	0
Cuyahoga County	335,242,118	0	5,100,000	6,058,580	372,101,958	427,434,477	0
Defiance County	3,690,000	740,000	0	800,945	47,737	0	0
Delaware County	29,686,348	4,308,933	0	0	0	0	0
Erie County	13,849,397	267,350	0	0	0	0	0
Fairfield County	12,356,384	1,054,684	0	0	508,914	0	2,945,000
Franklin County	288,955,000	24,755,000	16,527,000	11,550,000	24,055,000	0	0
Fulton County	410,000	32,439	117,835	840,980	4,529	0	0
Gallia County	2,752,810	0	0	181,371	9,335	0	0
Geauga County	390,000	911,768	0	0	0	0	0
Greene County	30,394,476	0	150,000	0	0	0	0
Hamilton County	65,388,182	4,345,800	0	1,547,679	0	0	0
Hancock County	8,860,000	1,554,999	1,209,545	171,992	0	0	0
Henry County	16,000	71,393	0	45,467	0	0	0
Hocking County	0	14,800	944,442	0	108,262	0	0
Holmes County	4,630,000	0	0	0	2,677	0	2,143,581
Huron County	5,885,000	0	0	0	0	0	0
Jefferson County	18,696,358	0	1,492,555	1,270,562	71,764	0	0
Knox County	7,973,000	0	0	1,765,723	132,967	0	0
Lake County	13,430,000	9,901,804	2,000,000	705,822	0	0	0
Licking County	12,159,512	309,943	2,885,000	0	250,000	0	0
Logan County	7,986,681	0	0	0	0	0	0
Lorain County	18,985,000	2,580,000	0	740,835	0	0	0
Lucas County	79,295,000	12,085,200	24,555,002	628,631	129,797	5,784,300	0
Mahoning County	39,900,251	0	187,277	516,316	0	0	0
Marion County	11,710,884	0	0	101,690	0	0	0
Medina County	5,025,581	540,000	0	165,511	0	0	0
Miami County	12,125,950	0	0	0	0	0	0
Monroe County	165,327	0	0	0	161,952	0	0
Montgomery County	28,389,483	735,000	625,836	0	497,759	0	0

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2013
All Counties Reporting Under GAAP

Governmental							
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Morrow County	4,810,000	0	0	222,625	193,745	0	2,000,000
Muskingum County	9,490,251	481,364	0	0	0	0	0
Noble County	200,000	0	0	0	8,318	0	0
Pickaway County	2,465,615	67,000	932,000	371,621	40,560	0	0
Pike County	1,781,486	0	0	2,374,901	106,005	1,872,100	0
Portage County	19,627,072	570,785	0	315,197	0	0	0
Preble County	450,083	0	0	0	0	0	45,083
Richland County	27,819,461	1,870,000	2,079,000	983,379	1,659,776	0	0
Ross County	4,290,000	0	0	136,339	146,333	4,410,000	0
Sandusky County	3,385,000	79,525	0	0	136,256	0	0
Scioto County	8,298,273	0	0	209,431	1,369,319	0	0
Seneca County	3,125,000	0	0	323,238	14,490	0	0
Shelby County	123,747	0	0	0	36,275	0	0
Stark County	0	4,136,158	0	4,156,799	0	0	0
Summit County	70,340,754	0	0	0	154,499	0	1,462,690
Trumbull County	14,343,857	815,701	2,000,000	1,421,431	0	2,545,000	0
Tuscarawas County	1,242,968	0	704,000	0	3,135	0	0
Union County	4,990,000	0	0	0	0	1,755,000	0
Van Wert County	4,108,536	0	1,097,326	562,205	60,983	0	0
Warren County	12,723,008	9,431,095	800,000	3,493,185	0	2,205,000	0
Washington County	3,780,466	0	0	166,860	614,689	0	0
Wayne County	6,600,000	0	0	157,583	0	0	0
Wood County	3,780,365	54,000	0	292,301	0	0	0

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2013
All Counties Reporting Under GAAP

County	Proprietary						
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Allen County	0	0	2,303,570	7,833,269	420,039	2,701,744	0
Ashland County	0	0	0	0	0	0	0
Ashtabula County	0	0	0	14,186,013	0	10,634,300	0
Athens County	106,500	0	0	463,821	0	543,200	0
Auglaize County	0	0	0	0	0	0	0
Belmont County	8,241,911	0	1,797,000	978,204	0	5,902,000	0
Butler County	8,100,518	0	0	29,861,697	8,391	49,909,388	26,511,396
Carroll County	0	0	0	175,900	0	2,681,100	4,702,499
Clark County	2,518,400	0	1,905,000	1,934,758	0	0	0
Clermont County	0	0	21,921,089	7,950,740	0	36,490,000	0
Clinton County	0	0	0	0	0	0	0
Columbiana County	0	0	25,050	1,164,841	0	6,562,796	0
Coshocton County	0	0	0	0	0	0	0
Crawford County	403,610	0	0	32,227	0	0	0
Cuyahoga County	0	0	0	12,964,376	0	3,515,000	0
Defiance County	0	0	0	0	0	2,005,400	0
Delaware County	0	0	0	0	0	25,062,474	0
Erie County	22,099,277	691,850	0	56,155,325	215,856	0	0
Fairfield County	17,096,355	0	0	161,060	29,922	0	3,075,000
Franklin County	8,770,000	0	0	11,318,000	0	0	0
Fulton County	0	304,975	0	2,216,997	0	0	0
Gallia County	0	0	0	1,852,096	0	3,495,300	0
Geauga County	0	0	0	12,124,627	0	3,354,000	0
Greene County	73,485,052	2,091,681	0	45,743,797	0	25,962,638	0
Hamilton County	5,959,614	0	0	14,885,000	12,735,000	1,416,213,880	0
Hancock County	5,250,000	0	0	305,789	0	0	0
Henry County	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	431,900	0
Holmes County	2,260,000	0	975,000	3,999,971	333,360	0	0
Huron County	315,000	0	0	0	22,282	0	3,905,280
Jefferson County	4,140,803	0	0	8,846,884	0	5,884,000	0
Knox County	0	0	0	1,817,611	0	0	6,455,000
Lake County	2,838,196	0	0	15,639,861	0	0	0
Licking County	0	0	0	9,130,837	0	0	0
Logan County	1,948,549	0	0	0	0	25,654,200	0
Lorain County	6,925,000	0	0	1,028,717	0	0	0
Lucas County	0	0	1,396,998	20,870,081	340,613	0	0
Mahoning County	5,141,427	40,457	987,916	6,548,412	0	21,934,799	0
Marion County	1,660,000	0	0	170,568	0	0	0
Medina County	0	0	0	75,304,947	0	0	0
Miami County	7,164,050	0	0	6,822,122	0	0	0
Monroe County	1,915,305	0	0	0	0	0	0
Montgomery County	17,475,517	0	47,658,507	0	0	3,725,000	0

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2013
All Counties Reporting Under GAAP

County	Proprietary							Miscellaneous Long Term Bonds
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds		
Morrow County	0	0	0	0	195,463	2,001,073		0
Muskingum County	16,189,387	0	0	11,929,999	0	0		0
Noble County	0	0	0	220,142	0	0		0
Pickaway County	0	0	0	3,241,317	0	0		0
Pike County	0	0	0	253,045	0	0		0
Portage County	0	0	0	11,564,734	0	73,541,264		0
Preble County	1,101,897	0	0	2,383,630	0	0		0
Richland County	2,887,465	0	3,680,000	527,958	0	0		0
Ross County	0	0	0	0	0	0		0
Sandusky County	0	0	0	1,538,389	0	0		0
Scioto County	2,841,523	0	0	3,253,153	0	0	2,697,044	
Seneca County	0	0	0	7,872	0	3,130,652		0
Shelby County	0	0	0	2,640,411	0	0		0
Stark County	10,888,560	0	438,000	8,031,744	0	0		0
Summit County	34,859,246	0	0	14,094,082	0	0	181,795	
Trumbull County	781,941	0	1,478,000	12,464,685	0	3,095,500		0
Tuscarawas County	1,644,800	0	0	9,361,676	246,000	0		0
Union County	15,660,000	0	697,613	468,470	1,044,459	13,497,960		0
Van Wert County	0	0	50,000	0	0	0		0
Warren County	0	0	0	15,248,765	0	0		0
Washington County	0	0	0	3,770,437	0	0		0
Wayne County	1,864,900	0	0	1,704,969	0	802,000		0
Wood County	0	0	0	0	1,393,611	0		0

Summary of Unaudited Data from the Other Information - Demographics

As of December 31, 2013

All Counties Reporting Under GAAP

County	Population	Total Annual Final Appropriations For All Funds For The Reporting Year	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Cash Balance At Year End
Allen County	106,331	159,474,971	9,000	9	1,847,825,460	3,567,268
Ashland County	53,139	103,638,532	0	9	964,052,000	0
Ashtabula County	99,811	133,219,650	9,301	11	1,789,206,030	3,968,865
Athens County	64,681	73,790,419	1,445	20	93,912,540	1,283,334
Auglaize County	45,920	53,027,863	1,836	9	922,125,520	4,588,901
Belmont County	69,571	233,547,997	13,146	16	1,189,290,110	1,694,640
Butler County	370,589	389,021,747	120,000	2	0	15,246,068
Carroll County	28,836	29,989,900	13,698	12	561,723,210	2,443,180
Clark County	136,167	166,956,306	15,060	14	0	8,474,670
Clermont County	200,218	264,816,359	39,000	9	0	10,881,914
Clinton County	41,945	0	0	9	831,041,060	8,448,573
Columbiana County	105,893	89,568,863	2,040	9	1,725,281,060	2,841,865
Coshocton County	36,779	48,021,711	0	12	735,758,470	2,254,836
Crawford County	42,808	39,588,444	120	12	632,563,540	5,264,825
Cuyahoga County	1,280,122	1,747,405,580	160,000	13	0	197,179,390
Defiance County	39,037	79,014,970	881	9	758,540,860	5,201,673
Delaware County	1,849,790	226,512,796	31,062	5	0	25,986,469
Erie County	76,048	133,442,309	10,311	9	1,961,733,740	7,441,231
Fairfield County	148,867	139,087,161	11,199	9	0	11,417,583
Franklin County	1,195,537	1,367,709,291	5,513	100	26,160,709	135,589,000
Fulton County	42,513	54,462,576	1,600	10	875,405,990	5,761,362
Gallia County	30,708	84,907,689	1,024	8	710,170,390	1,278,390
Geauga County	93,972	137,237,281	8,293	11	0	8,343,730
Greene County	163,204	36,403,768	17,181	9	0	26,149,625
Hamilton County	804,520	1,016,045,204	227,160	19	0	37,415,105
Hancock County	75,671	99,070,710	0	8	1,721,733,480	2,657,386
Henry County	28,092	51,945,688	0	14	607,693,360	5,847,917
Hocking County	29,380	40,932,398	320	11	569,654,540	3,034,193
Holmes County	43,593	49,412,866	843	13	836,614,500	3,121,016
Huron County	59,858	58,412,697	18,493	8	1,035,916,800	2,239,044
Jefferson County	67,964	212,710,761	7,720	12	1,185,646,205	3,807,549
Knox County	60,912	70,733,460	3,000	13	1,174,433,430	2,695,564
Lake County	229,857	324,964,517	41,254	9	0	13,361,133
Licking County	167,537	162,317,488	3,862	8	0	13,061,540
Logan County	45,481	66,469,575	7,500	9	1,143,648,230	2,617,043
Lorain County	301,673	267,926,691	0	14	0	10,145,643
Lucas County	436,393	270,727,580	0	15	0	26,698,025
Mahoning County	235,145	268,942,130	22,446	14	0	5,956,551
Marion County	65,905	61,050,471	0	11	1,025,270,540	3,813,085
Medina County	174,915	210,151,382	52,602	7	0	5,226,800
Miami County	102,506	100,088,086	4,352	9	0	13,306,862
Monroe County	14,642	27,346,773	0	8	303,279,690	2,180,170
Montgomery County	535,846	919,655,711	81,567	16	0	35,272,900

Summary of Unaudited Data from the Other Information - Demographics
As of December 31, 2013
All Counties Reporting Under GAAP

County	Population	Total Annual Final Appropriations For All Funds For The Reporting Year	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Cash Balance At Year End
Morrow County	35,033	68,837,166	0	11	692,844,790	803,886
Muskingum County	76,074	113,111,888	12,909	14	1,626,361,920	16,571,252
Noble County	14,645	18,131,046	248	10	276,740,430	2,716,928
Pickaway County	55,698	46,602,653	560	3	1,228,843,320	2,849,119
Pike County	28,367	47,476,335	727	13	400,808,770	5,195,121
Portage County	161,419	197,679,321	5,040	14	0	6,127,944
Preble County	41,886	36,138,610	0	9	796,001,000	3,290,016
Richland County	121,773	163,147,068	4,667	13	1,938,659,320	1,568,276
Ross County	77,910	69,070,351	146	13	1,164,384,800	4,174,764
Sandusky County	60,944	71,413,762	650	8	1,125,164,100	2,047,991
Scioto County	79,499	66,306,761	5,785	9	956,629,270	2,849,108
Seneca County	56,745	66,557,667	427	10	976,523,100	2,353,626
Shelby County	49,423	54,963,533	0	9	1,000,266,690	737,779
Stark County	375,432	857,309,225	197,000	12	0	6,790,260
Summit County	541,824	643,767,492	44,734	13	0	11,262,338
Trumbull County	210,312	743,245,433	23,484	12	0	3,610,216
Tuscarawas County	92,672	102,211,665	4,260	8	1,624,745,330	8,128,930
Union County	53,306	79,387,699	467	11	1,347,422,190	3,004,397
Van Wert County	28,744	28,157,496	0	0	570,074,660	864,178
Warren County	219,169	234,328,030	27,864	3	278,705,790	22,881,916
Washington County	61,475	68,296,781	1,020	10	1,110,021,530	8,659,104
Wayne County	114,848	98,420,852	923	9	0	4,707,215
Wood County	129,264	71,667,346	0	18	0	18,520,408

ALL COUNTIES REPORTING UNDER CASH

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Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Cash

Assets					Net Position		
County	Cash And Cash		Restricted		Net Position		Total Net
	Equivalents	Investments	Assets	Total Assets	Restricted	Unrestricted Deficit	
Adams County	\$11,628,820	\$0	\$0	\$11,628,820	\$10,097,987	\$1,530,833	\$11,628,820
Brown County	17,191,566	0	0	17,191,566	14,323,657	2,867,909	17,191,566
Champaign County	14,115,415	0	0	14,115,415	10,025,892	4,089,523	14,115,415
Fayette County	16,231,359	0	10,466	16,241,825	10,495,483	5,746,342	16,241,825
Guernsey County	26,849,013	0	0	26,849,013	21,216,749	5,632,264	26,849,013
Hardin County	15,622,016	0	0	15,622,016	12,196,322	3,425,694	15,622,016
Harrison County	10,974,817	0	0	10,974,817	10,974,817	0	10,974,817
Highland County	15,881,124	0	0	15,881,124	11,840,288	4,040,836	15,881,124
Lawrence County	15,694,640	0	0	15,694,640	13,148,781	2,545,859	15,694,640
Meigs County	6,189,698	0	0	6,189,698	5,509,123	680,575	6,189,698
Mercer County	12,508,633	0	0	12,508,633	13,006,668	(498,035)	12,508,633
Morgan County	4,844,376	0	0	4,844,376	4,199,238	645,138	4,844,376
Ottawa County	25,412,530	0	85,385	25,497,915	18,637,677	6,860,238	25,497,915
Paulding County	8,922,423	0	0	8,922,423	7,086,657	1,835,766	8,922,423
Putnam County	13,974,922	0	0	13,974,922	11,331,306	2,643,616	13,974,922
Vinton County	4,574,333	0	0	4,574,333	3,693,054	881,279	4,574,333
Williams County	14,691,501	0	0	14,691,501	10,121,376	4,570,125	14,691,501
Wyandot County	18,135,277	0	0	18,135,277	15,805,124	2,330,153	18,135,277

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Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Cash

County	Program Receipts				General Receipts						
	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Receipts	Property Taxes	Sales Taxes	Other Taxes	Grants And Entitlements Not Restricted To Specific Programs	Proceeds From Sale Of Capital Asset	Payment In Lieu Of Taxes	Unrestricted Contributions
Adams County	\$3,976,324	\$12,388,870	\$2,866,672	\$19,231,866	\$5,338,005	\$2,416,096	\$0	\$1,247,453	\$0	\$0	\$0
Brown County	5,107,449	12,289,566	261,907	17,658,922	3,529,238	4,666,665	0	1,626,467	0	0	0
Champaign County	3,609,389	10,870,680	0	14,480,069	4,576,413	5,312,020	0	1,087,655	0	0	0
Fayette County	4,677,818	5,232,055	1,397,922	11,307,795	3,807,147	7,562,635	3,415,493	1,161,653	0	0	0
Guernsey County	5,902,903	16,559,867	802,127	23,264,897	7,215,442	8,140,195	0	1,231,742	0	0	0
Hardin County	5,018,024	9,375,425	295,162	14,688,611	4,005,106	3,962,797	0	1,108,542	44,560	0	0
Harrison County	3,474,180	0	0	3,474,180	7,267,308	0	0	0	0	1,149	0
Highland County	2,985,757	13,487,228	675,108	17,148,093	4,515,654	5,889,665	0	1,189,556	0	17,175	0
Lawrence County	7,711,300	18,849,328	1,299,692	27,860,320	4,196,248	8,127,065	0	2,096,945	250,000	188,553	0
Meigs County	3,484,043	10,778,428	91,485	14,353,956	2,966,072	2,256,479	0	948,280	0	0	0
Mercer County	4,650,382	16,416,951	0	21,067,333	5,906,763	6,954,210	0	1,211,950	0	0	0
Morgan County	1,416,432	10,595,341	350,527	12,362,300	2,383,582	1,433,159	64,163	506,466	0	9,393	0
Ottawa County	9,134,797	12,196,170	1,718,479	23,049,446	7,739,422	7,046,977	510,725	1,605,789	0	0	0
Paulding County	3,447,868	6,617,276	925,162	10,990,306	2,631,875	1,815,585	0	728,699	1,136,523	898,425	0
Putnam County	4,043,737	10,594,568	2,537,161	17,175,466	3,941,039	4,855,471	302,378	898,788	0	22,717	0
Vinton County	2,037,233	5,071,231	170,475	7,278,939	1,516,542	1,150,447	0	672,859	0	254,794	0
Williams County	6,313,007	10,596,815	1,519,397	18,429,219	4,473,373	5,114,155	0	1,058,630	62,870	0	0
Wyandot County	3,051,933	8,135,558	0	11,187,491	2,375,648	3,663,107	0	698,195	0	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Cash

General Receipts (Continued)							Contribution To					
County	Investment Earnings	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Other Receipts	Total General Receipts	Special Item	Extraordinary Item	Permanent Fund	Advances	Transfers	Total Receipts And Other Items
Adams County	\$55,362	\$0	\$0	\$627,650	\$864,092	\$10,548,658	\$0	\$0	\$0	\$0	(\$3,400)	\$29,777,124
Brown County	113,481	0	0	750,000	209,264	10,895,115	0	0	0	0	0	28,554,037
Champaign County	404,705	0	0	0	2,221,264	13,602,057	0	0	0	0	0	28,082,126
Fayette County	117,276	0	0	279,611	1,701,478	18,045,293	0	0	0	0	14,078	29,367,166
Guernsey County	236,423	0	0	0	518,271	17,342,073	0	0	0	468,130	199,509	41,274,609
Hardin County	91,004	0	0	50,700	515,968	9,778,677	0	0	0	0	(3,000)	24,464,288
Harrison County	0	0	0	0	13,634,468	20,902,925	0	0	0	0	0	24,377,105
Highland County	54,031	0	0	74,728	956,379	12,697,188	0	0	0	0	60,333	29,905,614
Lawrence County	447,906	515,605	0	146,000	988,065	16,956,387	0	0	0	0	9,997	44,826,704
Meigs County	35,617	0	0	523,977	282,713	7,013,138	0	0	0	(20,000)	0	21,347,094
Mercer County	149,037	0	0	143,874	2,720,983	17,086,817	0	0	0	18,267	0	38,172,417
Morgan County	118,750	0	0	176,654	428,435	5,120,602	0	0	0	0	0	17,482,902
Ottawa County	348,541	3,140,000	0	87,364	2,806,546	23,285,364	0	0	0	335,023	(431,601)	46,238,232
Paulding County	55,464	0	0	0	695,114	7,961,685	99,082	0	0	0	0	19,051,073
Putnam County	74,924	0	0	0	2,676,977	12,772,294	0	0	0	0	(212,283)	29,735,477
Vinton County	32,737	0	0	175,916	578,232	4,381,527	0	0	0	0	0	11,660,466
Williams County	97,509	0	0	3,500,000	1,079,539	15,386,076	0	0	0	0	0	33,815,295
Wyandot County	99,658	0	1,270,000	0	1,038,610	9,145,218	0	0	0	0	0	20,332,709

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Cash

County	Disbursements											
	General Government	General Government	Public	Public						Debt Service		
	Legislative And	Government	Safety	Works	Health	Human	Conservation		Debt Service	Bond	Debt	
	Executive	Judicial				Services	And	Intergovernmental	Principal	Issuance	Service	
							Recreation		Retirement	Costs	Other	
Adams County	\$2,828,257	\$1,332,810	\$2,946,093	\$4,777,697	\$3,769,175	\$7,283,059		\$0	\$0	\$244,842	\$0	\$1,635,998
Brown County	4,772,178	2,660,945	3,920,761	5,317,121	3,238,978	4,735,495		0	0	1,138,091	0	0
Champaign County	3,920,017	2,338,841	4,050,913	4,937,669	5,026,790	4,939,302	274,920		0	289,060	0	0
Fayette County	3,997,461	2,130,872	2,874,908	6,314,051	4,646,050	5,511,269	875,682		0	1,139,838	0	0
Guernsey County	5,545,127	3,095,515	3,815,538	5,634,830	7,879,340	9,580,582	0		0	755,406	0	0
Hardin County	3,456,687	2,131,621	3,167,626	5,977,530	145,321	7,783,580	218,946	181,952		170,858	0	0
Harrison County	2,685,534	2,514,323	4,752,037	2,575,410	71,444	5,608,527	41,206		0	480,346	0	0
Highland County	2,928,071	1,246,769	5,215,590	5,382,256	4,598,055	6,593,890	0		0	1,369,590	0	0
Lawrence County	4,033,089	3,499,984	6,440,133	4,640,231	10,705,474	7,413,146	0		0	763,308	0	0
Meigs County	2,094,449	1,154,377	2,769,266	4,217,038	1,720,284	6,696,522	0		0	234,186	0	709,969
Mercer County	5,139,620	1,764,056	4,697,418	8,747,566	307,105	11,502,064	231,058		0	1,169,574	499,333	0
Morgan County	1,355,480	541,619	2,409,397	3,856,689	1,961,958	3,900,976	2,106,674	12,102		290,198	0	0
Ottawa County	5,315,068	2,906,817	7,250,402	5,573,264	268,363	14,714,415	8,990		0	1,644,249	0	1,409,677
Paulding County	2,005,814	890,569	2,250,978	4,704,852	77,053	4,528,311	75,000		0	495,009	0	0
Putnam County	3,275,074	1,429,001	4,762,880	4,942,282	4,353,740	3,761,530	0		0	245,000	0	0
Vinton County	2,206,441	678,167	1,224,577	2,986,655	2,121,334	130,157	14,492		0	218,786	0	167,013
Williams County	2,549,199	1,845,479	3,374,109	3,518,117	1,416,645	10,369,368	0		0	455,448	0	0
Wyandot County	2,219,630	1,029,726	3,225,867	4,113,025	434,095	5,865,726	384,447		0	1,372,777	33,145	419,684

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Cash

Disbursements (Continued)								
County	Interest	Depreciation	Capital	Other	Total	Net Position		
	And Fiscal	Expense	Outlay	Disbursements	Governmental	Change In	Beginning Of	Net Position
	Charges				Activities	Net Position	Year	End Of Year
					Disbursements			
Adams County	\$59,080	\$0	\$5,481,802	\$0	\$30,358,813	(\$581,689)	\$12,210,509	\$11,628,820
Brown County	157,017	0	1,373,958	1,143,963	28,458,507	95,530	17,096,036	17,191,566
Champaign County	54,700	0	149,557	702,590	26,684,359	1,397,767	12,717,648	14,115,415
Fayette County	128,852	0	1,125,895	55,255	28,800,133	567,033	15,674,792	16,241,825
Guernsey County	193,525	0	525,123	798,630	37,823,616	3,450,993	23,398,020	26,849,013
Hardin County	27,649	0	0	0	23,261,770	1,202,518	14,419,498	15,622,016
Harrison County	73,709	0	620,833	145,673	19,569,042	4,808,063	6,166,754	10,974,817
Highland County	559,575	0	346,873	0	28,240,669	1,664,945	14,216,179	15,881,124
Lawrence County	156,346	0	4,891,262	845,816	43,388,789	1,437,915	14,256,725	15,694,640
Meigs County	9,096	0	213,486	506,630	20,325,303	1,021,791	5,167,907	6,189,698
Mercer County	0	0	1,536,269	548,502	36,142,565	2,029,852	10,478,781	12,508,633
Morgan County	89,754	0	0	621,832	17,146,679	336,223	4,508,153	4,844,376
Ottawa County	546,984	0	2,425,086	3,144,107	45,207,422	1,030,810	24,467,105	25,497,915
Paulding County	60,669	0	1,477,749	1,620,624	18,186,628	864,445	8,057,978	8,922,423
Putnam County	18,638	0	3,823,996	2,171,150	28,783,291	952,186	13,022,736	13,974,922
Vinton County	95,745	0	453,078	1,212,396	11,508,841	151,625	4,422,708	4,574,333
Williams County	154,428	0	6,167,939	2,077,254	31,927,986	1,887,309	12,804,192	14,691,501
Wyandot County	51,263	0	463,486	0	19,612,871	719,838	17,415,439	18,135,277

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Cash

Assets					Fund Balances					
County	Cash And Equivalents	Investments	Restricted Assets	Total Assets	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances
Adams County	\$1,530,833	\$0	\$0	\$1,530,833	\$40,208	\$0	\$0	\$366,363	\$1,124,262	\$1,530,833
Brown County	2,867,909	0	0	2,867,909	149,173	0	0	1,082,238	1,636,498	2,867,909
Champaign County	4,245,907	0	58,540	4,304,447	58,540	156,384	402,886	722,812	2,963,825	4,304,447
Fayette County	5,735,872	0	10,466	5,746,338	10,466	0	0	0	5,735,872	5,746,338
Guernsey County	4,414,767	0	0	4,414,767	78,120	0	15,000	3,192,384	1,129,263	4,414,767
Hardin County	3,613,481	0	0	3,613,481	59,854	0	11,000	116,933	3,425,694	3,613,481
Harrison County	3,950,834	0	0	3,950,834	0	0	0	0	3,950,834	3,950,834
Highland County	518,343	0	242,482	760,825	242,482	0	0	0	518,343	760,825
Lawrence County	2,545,859	0	0	2,545,859	152,679	0	0	1,051,720	1,341,460	2,545,859
Meigs County	693,728	0	0	693,728	17,141	0	0	266,197	410,390	693,728
Mercer County	(598,693)	0	137,284	(461,409)	137,284	154	0	1,067,500	(1,666,347)	(461,409)
Morgan County	578,088	0	4,460	582,548	4,460	0	0	431,401	146,687	582,548
Ottawa County	3,228,053	0	85,385	3,313,438	85,385	0	775,805	264,735	2,187,513	3,313,438
Paulding County	1,808,153	0	0	1,808,153	58,179	0	0	270,190	1,479,784	1,808,153
Putnam County	2,643,616	0	0	2,643,616	18,309	0	0	124,150	2,501,157	2,643,616
Vinton County	881,279	0	0	881,279	84,109	0	0	77,111	720,059	881,279
Williams County	5,123,143	0	0	5,123,143	66,270	0	0	172,432	4,884,441	5,123,143
Wyandot County	2,288,542	0	0	2,288,542	15,153	180,091	0	319,517	1,773,781	2,288,542

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

As of December 31, 2013

All Counties Reporting Under Cash

Assets					Fund Balance					
County	Cash And Equivalents	Investments	Restricted Assets	Total Assets	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances
Adams County	\$11,628,820	\$0	\$0	\$11,628,820	\$40,208	\$10,097,987	\$0	\$366,363	\$1,124,262	\$11,628,820
Brown County	17,191,566	0	0	17,191,566	149,173	14,323,657	0	1,082,238	1,636,498	17,191,566
Champaign County	13,996,875	0	118,540	14,115,415	118,540	9,907,352	402,886	722,812	2,963,825	14,115,415
Fayette County	16,231,359	0	10,466	16,241,825	10,466	10,493,996	1,491	0	5,735,872	16,241,825
Guernsey County	25,554,238	0	0	25,554,238	78,120	20,227,375	39,664	4,079,816	1,129,263	25,554,238
Hardin County	15,622,016	0	0	15,622,016	59,854	11,759,244	260,291	116,933	3,425,694	15,622,016
Harrison County	10,974,817	0	0	10,974,817	0	7,459,514	277	0	3,515,026	10,974,817
Highland County	15,638,642	0	242,482	15,881,124	242,482	11,840,288	0	3,287,095	511,259	15,881,124
Lawrence County	15,694,640	0	0	15,694,640	152,679	13,148,781	0	1,051,720	1,341,460	15,694,640
Meigs County	6,189,698	0	0	6,189,698	17,141	5,509,123	0	266,197	397,237	6,189,698
Mercer County	12,371,349	0	137,284	12,508,633	137,284	12,869,538	38,420	1,129,738	(1,666,347)	12,508,633
Morgan County	4,760,374	0	38,689	4,799,063	38,689	4,160,549	21,737	431,401	146,687	4,799,063
Ottawa County	25,301,545	0	85,385	25,386,930	85,385	18,637,677	4,211,620	264,735	2,187,513	25,386,930
Paulding County	8,922,423	0	0	8,922,423	58,179	6,869,690	244,580	270,190	1,479,784	8,922,423
Putnam County	13,974,922	0	0	13,974,922	18,309	10,286,492	1,044,814	124,150	2,501,157	13,974,922
Vinton County	4,574,333	0	0	4,574,333	84,109	3,693,054	0	77,111	720,059	4,574,333
Williams County	14,691,501	0	0	14,691,501	66,270	7,660,175	1,606,452	474,163	4,884,441	14,691,501
Wyandot County	17,936,989	0	0	17,936,989	15,153	13,418,847	2,386,277	343,891	1,772,821	17,936,989

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Cash

Receipts												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Receipts	Total Receipts
Adams County	\$2,193,894	\$2,416,096	\$1,157,277	\$40,175	\$2,055	\$136,369	\$0	\$1,378,286	\$0	\$0	\$396,157	\$7,720,309
Brown County	2,320,582	3,890,433	1,296,558	113,481	0	307,077	0	2,053,406	0	0	144,790	10,126,327
Champaign County	1,661,853	5,312,020	1,532,214	403,395	182,840	87,437	0	1,919,355	0	0	583,023	11,682,137
Fayette County	1,651,229	7,562,631	583,350	100,004	2,148	163,380	0	2,526,865	0	0	610,898	13,200,505
Guernsey County	1,554,351	7,447,195	1,231,741	236,423	15,171	79,450	162,500	2,919,183	0	0	213,082	13,859,096
Hardin County	1,300,293	3,962,797	1,108,542	88,941	1,789	17,131	0	1,147,839	0	0	98,344	7,725,676
Harrison County	4,616,488	0	592,274	0	1,085	128,390	0	662,438	0	0	48,547	6,049,222
Highland County	1,646,746	5,889,665	1,281,621	53,787	2,740	75,646	63,320	994,995	0	0	288,482	10,297,002
Lawrence County	2,434,741	8,127,065	1,831,018	319,035	3,065	365,388	0	1,882,463	0	0	455,918	15,418,693
Meigs County	3,504,566	0	770,031	29,576	1,411	214,616	0	715,613	0	0	175,726	5,411,539
Mercer County	1,981,822	4,636,441	1,468,638	148,571	2,736	28,626	0	1,869,406	1,000	0	1,047,228	11,184,468
Morgan County	834,907	1,433,159	561,714	118,750	400	69,837	19,100	667,161	0	0	36,664	3,741,692
Ottawa County	3,163,967	7,046,977	1,605,789	348,541	228,735	434,909	31,993	2,329,185	0	0	1,149,731	16,339,827
Paulding County	994,061	1,815,585	728,699	54,743	21,862	55,917	0	874,392	0	0	355,769	4,901,028
Putnam County	1,669,236	4,855,471	936,785	74,924	1,640	65,861	187,064	1,885,763	0	0	517,688	10,194,432
Vinton County	730,718	1,150,447	669,277	30,957	2,202	104,925	0	552,996	0	0	393,042	3,634,564
Williams County	1,663,851	5,114,155	1,260,782	96,334	4,420	136,369	105,703	1,605,884	0	77,205	143,181	10,207,884
Wyandot County	1,221,898	2,443,375	698,195	99,658	280,849	140,936	0	868,022	0	182,320	75,088	6,010,341

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

Disbursements											
County	General Government Legislative And Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental	Debt Service Principal Retirement	Debt Service Interest And Fiscal Charges
Adams County	\$2,371,902	\$1,204,225	\$1,992,496	\$192,472	\$62,291	\$366,996	\$0	\$0	\$0	\$0	\$0
Brown County	4,371,967	1,708,852	2,877,088	67,419	58,822	469,883	0	0	0	0	0
Champaign County	3,278,203	1,875,085	3,881,830	598,245	72,909	290,355	274,920	46,141	0	0	0
Fayette County	3,267,979	1,698,296	2,690,378	785,114	776,688	401,407	774,679	196,384	0	0	0
Guernsey County	5,012,630	2,616,749	2,847,984	246,570	65,813	387,311	0	68,400	0	0	0
Hardin County	3,000,160	1,335,742	2,153,625	29,295	0	204,258	190,736	0	0	0	0
Harrison County	1,917,347	660,775	611,910	4,849	0	118,925	0	0	0	0	0
Highland County	1,666,940	1,122,834	3,811,738	622,943	107,720	705,344	0	0	0	0	0
Lawrence County	3,355,025	3,107,486	3,990,935	661,581	132,626	255,841	0	13,834	0	0	0
Meigs County	1,836,335	719,345	1,415,573	76,578	147,945	207,881	0	0	0	2,925	0
Mercer County	4,525,062	1,481,491	2,111,843	9,009	232,156	344,018	215,875	0	0	0	0
Morgan County	1,084,095	456,176	1,177,401	0	27,356	146,263	0	0	0	16,933	3,108
Ottawa County	4,065,121	2,522,575	5,378,217	292,213	41,273	762,956	0	0	0	2,385	402
Paulding County	1,669,324	613,949	1,620,863	0	13,984	183,630	75,000	51,980	0	0	0
Putnam County	2,778,387	1,140,416	3,308,528	67,382	65,844	299,771	0	0	0	0	0
Vinton County	1,970,035	407,147	596,674	0	21,472	114,099	0	0	0	0	0
Williams County	2,171,823	1,103,366	3,177,948	259,595	82,843	774,402	0	0	0	62,632	8,668
Wyandot County	1,935,499	891,368	2,998,896	11,726	42,108	284,930	0	117,319	0	0	0

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

As of December 31, 2013

All Counties Reporting Under Cash

County	Disbursements				Excess Of Receipts Over Under Disbursements	Other Financing Sources				
	Debt Service Bond Issuance Costs	Debt Service Other	Other Disbursements	Total Disbursements		Sale Of Capital Assets	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent
Adams County	\$0	\$1,411,989	\$0	\$7,602,371	\$117,938	\$109,858	\$0	\$0	\$0	\$0
Brown County	0	0	0	9,554,031	572,296	0	0	0	0	0
Champaign County	0	0	37,764	10,355,452	1,326,685	0	0	0	0	0
Fayette County	0	0	410,027	11,000,952	2,199,553	0	0	0	0	0
Guernsey County	0	0	283,024	11,528,481	2,330,615	0	0	0	0	0
Hardin County	0	0	0	6,913,816	811,860	3,461	0	0	0	0
Harrison County	0	0	0	3,313,806	2,735,416	0	0	0	0	0
Highland County	0	0	0	8,037,519	2,259,483	0	0	0	0	0
Lawrence County	0	0	96,062	11,613,390	3,805,303	250,000	0	0	0	0
Meigs County	0	549,659	0	4,956,241	455,298	0	0	0	0	0
Mercer County	0	0	364,686	9,284,140	1,900,328	0	0	0	0	0
Morgan County	0	0	621,832	3,533,164	208,528	0	0	0	0	0
Ottawa County	0	1,242,014	0	14,307,156	2,032,671	15,873	0	0	0	0
Paulding County	0	31,373	385,122	4,645,225	255,803	0	0	0	0	0
Putnam County	0	0	1,396,462	9,056,790	1,137,642	0	0	0	0	0
Vinton County	0	167,013	0	3,276,440	358,124	0	0	0	0	0
Williams County	0	0	1,142,824	8,784,101	1,423,783	318	0	0	0	0
Wyandot County	0	0	399,439	6,681,285	(670,944)	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Cash

Other Financing Sources (Continued)								Special and Extraordinary Items			
County	Advances	Advances	Transfers	Transfers	Other	Other	Total	Special		Total Special And Extraordinary Items	
	In	Out	In	Out	Financing Sources	Financing Uses	Other Financing Sources Uses				
Adams County	\$12,167	(\$11,293)	\$11,990	(\$30,157)	\$0	\$0	\$92,565	\$0	\$0	\$0	\$0
Brown County	0	0	0	(641,565)	0	0	(641,565)	0	0	0	0
Champaign County	0	0	0	(372,937)	0	0	(372,937)	0	0	0	0
Fayette County	13,269	(6,000)	200,000	(1,470,205)	0	0	(1,262,936)	0	0	0	0
Guernsey County	823,223	(355,093)	13,440	(766,383)	0	0	(284,813)	0	0	0	0
Hardin County	49,520	(45,694)	365,000	(491,694)	0	0	(119,407)	0	0	0	0
Harrison County	5,000	0	0	(1,906,340)	1,699,387	(54,001)	(255,954)	0	0	0	0
Highland County	0	(2,000)	0	(2,204,421)	0	0	(2,206,421)	0	0	0	0
Lawrence County	0	(4,500)	40,003	(3,278,286)	0	0	(2,992,783)	0	0	0	0
Meigs County	118,249	(162,275)	0	(56,000)	0	0	(100,026)	0	0	0	0
Mercer County	1,876,614	(4,571,095)	0	(1,240,954)	0	0	(3,935,435)	0	0	0	0
Morgan County	30,288	(51,663)	0	(44,809)	0	0	(66,184)	0	0	0	0
Ottawa County	918,200	(513,224)	104,457	(1,685,394)	0	0	(1,160,088)	0	0	0	0
Paulding County	79,186	(81,500)	81,577	(81,900)	0	0	(2,637)	0	0	0	0
Putnam County	815,767	(755,145)	55,100	(235,758)	65,334	(168,127)	(222,829)	0	0	0	0
Vinton County	4,127	(130)	0	(91,994)	0	(45,000)	(132,997)	0	0	0	0
Williams County	260,000	0	0	(1,465,713)	0	0	(1,205,395)	0	0	0	0
Wyandot County	0	0	1,265,115	(280,513)	630,265	(45,495)	1,569,372	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Cash

County	Net Change In Fund Balances	Fund Balances Beginning Of Year	Fund Balances End Of Year
Adams County	\$210,503	\$1,320,330	\$1,530,833
Brown County	(69,269)	2,937,178	2,867,909
Champaign County	953,748	3,350,699	4,304,447
Fayette County	936,617	4,809,721	5,746,338
Guernsey County	2,045,802	2,368,965	4,414,767
Hardin County	692,453	2,921,028	3,613,481
Harrison County	2,479,462	1,471,372	3,950,834
Highland County	53,062	707,763	760,825
Lawrence County	812,520	1,733,339	2,545,859
Meigs County	355,272	338,456	693,728
Mercer County	(2,035,107)	1,573,698	(461,409)
Morgan County	142,344	440,204	582,548
Ottawa County	872,583	2,440,855	3,313,438
Paulding County	253,166	1,554,987	1,808,153
Putnam County	914,813	1,728,803	2,643,616
Vinton County	225,127	656,152	881,279
Williams County	218,388	4,904,755	5,123,143
Wyandot County	898,428	1,390,114	2,288,542

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2013
All Counties Reporting Under Cash

Receipts												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Receipts	Total Receipts
Adams County	\$5,338,005	\$2,416,096	\$16,502,995	\$55,362	\$2,055	\$267,058	\$0	\$3,693,797	\$0	\$13,414	\$754,234	\$29,043,016
Brown County	3,529,238	4,666,665	14,177,940	113,481	75,683	453,341	0	4,578,425	17,653	0	191,611	27,804,037
Champaign County	4,576,413	5,312,020	11,923,305	434,733	232,801	209,670	0	2,991,574	0	23,607	2,378,003	28,082,126
Fayette County	3,500,270	7,888,715	10,881,043	117,277	168,542	204,399	0	4,304,878	96,498	306,877	1,604,978	29,073,477
Guernsey County	7,215,442	8,140,195	18,523,220	241,523	131,756	471,545	221,448	5,078,156	6,752	58,661	518,272	40,606,970
Hardin County	4,005,106	3,962,797	10,921,852	91,004	175,226	293,686	0	3,169,847	0	1,236,542	515,968	24,372,028
Harrison County	7,267,308	0	10,813,733	0	1,085	210,214	0	3,474,180	0	22,492	888,706	22,677,718
Highland County	4,515,654	5,889,665	14,736,386	72,363	174,476	213,854	63,320	2,534,107	125,093	472,081	973,554	29,770,553
Lawrence County	4,196,248	8,127,065	22,245,965	447,906	4,809	383,941	0	7,322,550	0	0	1,176,618	43,905,102
Meigs County	5,222,551	0	11,818,193	35,617	12,956	254,108	0	3,216,979	0	0	282,713	20,843,117
Mercer County	5,906,763	6,954,210	17,513,314	250,388	170,862	111,441	0	3,953,882	14,236	414,197	2,720,983	38,010,276
Morgan County	2,383,582	1,433,159	11,443,490	127,594	62,853	178,144	208,427	1,239,598	0	0	229,401	17,306,248
Ottawa County	7,739,422	7,046,977	15,555,262	348,541	488,963	467,845	31,993	6,262,049	0	1,418,633	3,465,134	42,824,819
Paulding County	2,631,874	1,815,585	8,271,138	55,465	92,017	298,076	0	2,493,013	0	230,428	1,592,307	17,479,903
Putnam County	3,941,039	5,022,941	14,030,516	74,924	106,450	172,910	187,064	3,001,624	0	762,752	2,100,421	29,400,641
Vinton County	1,516,542	1,150,447	5,914,565	32,737	2,202	169,449	0	1,865,582	0	0	833,026	11,484,550
Williams County	4,473,373	5,114,155	13,174,842	97,509	141,252	344,251	114,686	4,992,242	0	720,576	1,053,429	30,226,315
Wyandot County	2,375,648	3,663,107	8,833,753	99,658	307,223	142,323	0	2,420,066	0	182,320	388,952	18,413,050

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

Disbursements										
County	General Government Legislative And Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental	Debt Service Principal Retirement
Adams County	\$2,828,257	\$1,332,810	\$2,946,093	\$4,777,697	\$3,769,175	\$7,283,059	\$0	\$5,481,802	\$0	\$244,842
Brown County	4,772,178	2,660,945	3,920,761	5,317,121	3,238,978	4,735,495	0	1,373,958	0	1,138,091
Champaign County	3,920,017	2,338,841	4,050,913	4,937,669	5,026,790	4,939,302	274,920	149,557	0	289,060
Fayette County	3,997,464	2,130,872	2,874,908	5,293,647	4,646,049	5,511,269	875,682	1,125,895	0	1,139,838
Guernsey County	5,647,944	3,098,719	3,870,591	5,706,867	7,898,869	9,664,635	0	525,123	0	755,406
Hardin County	3,456,687	2,131,621	3,167,626	5,977,530	145,321	7,783,580	218,946	0	181,952	170,858
Harrison County	2,685,534	2,514,323	4,752,037	2,575,410	71,444	5,608,527	41,206	620,834	0	480,346
Highland County	2,928,071	1,246,769	5,215,590	5,382,256	4,598,055	6,593,890	0	346,873	0	1,369,590
Lawrence County	4,033,089	3,499,984	6,440,133	4,640,231	10,705,474	7,413,146	0	4,891,262	0	763,308
Meigs County	2,094,449	1,154,377	2,769,266	4,217,038	1,720,284	6,696,522	0	213,486	0	234,186
Mercer County	5,138,923	1,764,056	4,697,418	8,747,566	307,105	11,502,064	231,058	1,536,269	0	1,169,574
Morgan County	1,354,791	541,277	2,409,215	3,856,470	1,961,958	3,900,247	2,089,123	0	12,102	290,198
Ottawa County	5,180,503	2,810,403	7,035,219	5,484,101	261,285	14,477,394	8,211	2,425,086	0	1,644,249
Paulding County	2,005,814	890,569	2,250,978	4,704,852	77,052	4,528,311	75,000	1,218,136	0	495,010
Putnam County	3,275,074	1,429,001	4,762,880	4,942,282	4,353,740	3,761,530	0	3,823,996	0	245,000
Vinton County	2,206,441	678,167	1,224,577	2,986,655	2,121,334	130,157	14,492	453,078	0	218,786
Williams County	2,549,199	1,845,479	3,374,109	3,518,117	1,416,645	10,369,368	0	6,167,939	0	455,448
Wyandot County	2,262,747	1,055,323	3,297,264	4,120,071	437,479	5,866,234	407,861	463,486	0	137,939

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2013
All Counties Reporting Under Cash

County	Disbursements (Continued)					Excess Of Receipts Over Under Disbursements	Other Financing Sources		
	Disbursements	Disbursements	Disbursements	Disbursements	Total		Sale Of	Inception Of	General
	Debt Service	Debt Service		Other			Capital	Capital	Obligation
	Interest And Fiscal Charges	Bond Issuance Costs	Debt Service Other	Disbursements	Disbursements		Assets	Lease	Bonds Issued
Adams County	\$59,080	\$0	\$1,635,998	\$0	\$30,358,813	(\$1,315,797)	\$109,858	\$0	\$0
Brown County	157,017	0	0	1,143,963	28,458,507	(654,470)	0	0	0
Champaign County	54,700	0	0	702,590	26,684,359	1,397,767	0	0	0
Fayette County	128,852	0	55,255	1,020,403	28,800,134	273,343	0	0	0
Guernsey County	193,525	0	0	798,630	38,160,309	2,446,661	0	0	0
Hardin County	27,649	0	0	0	23,261,770	1,110,258	44,560	0	0
Harrison County	73,709	0	0	91,671	19,515,041	3,162,677	0	0	0
Highland County	559,575	0	0	0	28,240,669	1,529,884	0	0	0
Lawrence County	156,346	0	0	845,816	43,388,789	516,313	250,000	0	515,605
Meigs County	9,096	0	709,969	506,630	20,325,303	517,814	0	0	0
Mercer County	499,333	0	0	549,199	36,142,565	1,867,711	0	0	0
Morgan County	89,754	0	0	621,832	17,126,967	179,281	0	0	0
Ottawa County	546,984	80,151	1,326,731	0	41,280,317	1,544,502	16,059	0	3,140,000
Paulding County	60,669	0	1,571,350	0	17,877,741	(397,838)	0	0	0
Putnam County	18,638	0	1,989,090	0	28,601,231	799,410	0	0	0
Vinton County	95,745	0	167,013	1,122,396	11,418,841	65,709	0	0	0
Williams County	154,428	0	0	2,077,254	31,927,986	(1,701,671)	62,870	0	0
Wyandot County	51,263	33,145	419,684	0	18,552,496	(139,446)	0	0	0

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

Other Financing Sources (Continued)											
County	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Advances In	Advances Out	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	Total Other Financing Sources	Other Financing Uses
Adams County	\$0	\$627,650	\$0	\$23,460	(\$23,460)	\$63,610	(\$67,010)	\$0	\$0	\$734,108	\$734,108
Brown County	0	750,000	0	0	0	641,565	(641,565)	0	0	750,000	750,000
Champaign County	0	0	0	0	0	431,056	(431,056)	0	0	0	0
Fayette County	0	279,611	0	41,269	(41,269)	2,281,470	(2,267,392)	0	0	293,689	293,689
Guernsey County	0	0	0	856,180	(388,050)	1,210,827	(1,011,318)	0	0	667,639	667,639
Hardin County	0	50,700	0	138,214	(138,214)	631,405	(634,405)	0	0	92,260	92,260
Harrison County	0	0	0	5,000	(5,000)	1,931,873	(1,931,873)	1,699,387	(54,001)	1,645,386	1,645,386
Highland County	0	74,728	0	128,600	(128,600)	2,970,112	(2,909,779)	0	0	135,061	135,061
Lawrence County	0	146,000	0	4,500	(4,500)	3,934,316	(3,924,319)	0	0	921,602	921,602
Meigs County	0	523,977	0	260,524	(280,524)	218,900	(218,900)	0	0	503,977	503,977
Mercer County	0	143,874	0	6,452,601	(6,434,334)	3,028,041	(3,028,041)	0	0	162,141	162,141
Morgan County	0	176,654	0	79,790	(81,951)	44,809	(44,809)	0	0	174,493	174,493
Ottawa County	0	331,598	(3,063,956)	1,418,492	(1,083,469)	2,340,577	(2,775,956)	22,334	0	345,679	345,679
Paulding County	0	1,136,523	0	163,477	(163,477)	379,124	(427,166)	236,742	0	1,325,223	1,325,223
Putnam County	0	0	0	1,274,331	(1,375,308)	437,403	(548,709)	547,115	(182,059)	152,773	152,773
Vinton County	0	175,916	0	4,257	(4,257)	191,034	(191,034)	0	(90,000)	85,916	85,916
Williams County	0	3,500,000	0	260,000	(260,000)	1,465,713	(1,465,713)	26,110	0	3,588,980	3,588,980
Wyandot County	1,270,000	0	(1,234,838)	0	0	2,392,063	(2,392,063)	695,154	(45,495)	684,821	684,821

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2013
All Counties Reporting Under Cash

County	<u>Special and Extraordinary Items</u>			Net Change In Fund Balances	Fund Balances Beginning Of Year	Fund Balances End Of Year
	Special Item	Extraordinary Item	Total Special And Extraordinary Items			
Adams County	\$0	\$0	\$0	(\$581,689)	\$12,210,509	\$11,628,820
Brown County	0	0	0	95,530	17,096,036	17,191,566
Champaign County	0	0	0	1,397,767	12,717,648	14,115,415
Fayette County	0	0	0	567,032	15,674,793	16,241,825
Guernsey County	0	0	0	3,114,300	22,439,938	25,554,238
Hardin County	0	0	0	1,202,518	14,419,498	15,622,016
Harrison County	0	0	0	4,808,063	6,166,754	10,974,817
Highland County	0	0	0	1,664,945	14,216,179	15,881,124
Lawrence County	0	0	0	1,437,915	14,256,725	15,694,640
Meigs County	0	0	0	1,021,791	5,167,907	6,189,698
Mercer County	0	0	0	2,029,852	10,478,781	12,508,633
Morgan County	0	0	0	353,774	4,445,289	4,799,063
Ottawa County	0	0	0	1,890,181	23,496,749	25,386,930
Paulding County	0	0	0	927,385	7,995,038	8,922,423
Putnam County	0	0	0	952,183	13,022,739	13,974,922
Vinton County	0	0	0	151,625	4,422,708	4,574,333
Williams County	0	0	0	1,887,309	12,804,192	14,691,501
Wyandot County	0	0	0	545,375	17,391,614	17,936,989

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Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Cash

County	Assets							Net Position		
	Assets	Assets	Total	Noncurrent Assets	Assets	Assets	Total	Restricted	Unrestricted	Total
	Cash And	Current		Restricted Assets	Restricted	Restricted				
	Cash	Assets	Current	Cash And Cash	Assets Customer	Assets	Noncurrent			Net
	Equivalents	Investments	Assets	Equivalents	Deposits	Investments	Assets			Position
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brown County	1,377	0	1,377	0	0	0	0	0	1,377	1,377
Champaign County	0	0	0	0	0	0	0	0	0	0
Fayette County	3,239,133	0	3,239,133	0	0	0	0	0	3,239,133	3,239,133
Guernsey County	468,170	0	468,170	0	0	0	0	0	468,170	468,170
Hardin County	0	0	0	0	0	0	0	0	0	0
Harrison County	338	0	338	0	0	0	0	338	0	338
Highland County	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0
Meigs County	(12,621)	0	(12,621)	0	0	0	0	0	(12,621)	(12,621)
Mercer County	0	0	0	0	0	0	0	0	0	0
Morgan County	0	0	0	0	0	0	0	0	0	0
Ottawa County	6,495,226	0	6,495,226	0	0	0	0	0	6,495,226	6,495,226
Paulding County	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0
Wyandot County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Cash

County	Assets									Net Position		
	Assets	Assets	Total Current Assets	Noncurrent Assets	Assets	Assets	Total Noncurrent Assets	Total Assets	Restricted	Unrestricted	Total Net Position	
	Cash And	Current		Restricted Assets	Restricted	Restricted						
	Cash	Assets		Cash And Cash	Assets Customer	Assets						
Equivalents	Investments	Equivalents	Deposits	Investments								
Adams County	\$7,259	\$0	\$7,259	\$0	\$0	\$0	\$0	\$7,259	\$0	\$7,259	\$7,259	
Brown County	2,541,169	0	2,541,169	0	0	0	0	2,541,169	0	2,541,169	2,541,169	
Champaign County	0	0	0	0	0	0	0	0	0	0	0	
Fayette County	217,659	0	217,659	0	0	0	0	217,659	0	217,659	217,659	
Guernsey County	526,057	0	526,057	0	0	0	0	526,057	0	526,057	526,057	
Hardin County	0	0	0	0	0	0	0	0	0	0	0	
Harrison County	0	0	0	0	0	0	0	0	0	0	0	
Highland County	170,178	0	170,178	0	0	0	0	170,178	0	170,178	170,178	
Lawrence County	1,911,063	0	1,911,063	0	0	0	0	1,911,063	0	1,911,063	1,911,063	
Meigs County	(30,696)	0	(30,696)	0	0	0	0	(30,696)	0	(30,696)	(30,696)	
Mercer County	1,688,794	0	1,688,794	0	0	0	0	1,688,794	0	1,688,794	1,688,794	
Morgan County	0	0	0	0	0	0	0	0	0	0	0	
Ottawa County	3,645,344	0	3,645,344	5,263,594	0	0	5,263,594	8,908,938	4,659,127	4,249,811	8,908,938	
Paulding County	236,742	0	236,742	0	0	0	0	236,742	0	236,742	236,742	
Putnam County	0	0	0	0	0	0	0	0	0	0	0	
Vinton County	0	0	0	0	0	0	0	0	0	0	0	
Williams County	307,460	0	307,460	0	0	0	0	307,460	0	307,460	307,460	
Wyandot County	0	0	0	0	0	0	0	0	0	0	0	

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

As of December 31, 2013

All Counties Reporting Under Cash

County	Assets									Net Position			
	Assets	Assets	Total Current Assets	Noncurrent Assets	Assets	Assets	Total Noncurrent Assets	Total Assets	Restricted	Unrestricted	Total Net Position		
	Cash And	Current		Restricted Assets	Restricted	Restricted							
	Cash	Assets		Cash And Cash	Assets Customer	Assets							
	Equivalents	Investments		Equivalents	Deposits	Investments							
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Brown County	0	0	0	0	0	0	0	0	0	0	0		
Champaign County	0	0	0	0	0	0	0	0	0	0	0		
Fayette County	455,302	0	455,302	0	0	0	0	455,302	0	455,302	455,302		
Guernsey County	0	0	0	0	0	0	0	0	0	0	0		
Hardin County	0	0	0	0	0	0	0	0	0	0	0		
Harrison County	0	0	0	0	0	0	0	0	0	0	0		
Highland County	0	0	0	0	0	0	0	0	0	0	0		
Lawrence County	0	0	0	0	0	0	0	0	0	0	0		
Meigs County	0	0	0	0	0	0	0	0	0	0	0		
Mercer County	0	0	0	0	0	0	0	0	0	0	0		
Morgan County	0	0	0	0	0	0	0	0	0	0	0		
Ottawa County	0	0	0	0	0	0	0	0	0	0	0		
Paulding County	0	0	0	0	0	0	0	0	0	0	0		
Putnam County	0	0	0	0	0	0	0	0	0	0	0		
Vinton County	0	0	0	0	0	0	0	0	0	0	0		
Williams County	0	0	0	0	0	0	0	0	0	0	0		
Wyandot County	0	0	0	0	0	0	0	0	0	0	0		

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Cash

Operating Receipts					Operating Disbursements								
County	Sales	Charges	Other	Total	Salaries	Fringe	Purchased	Materials	Cost Of	Capital	Other	Total	
		For	Operating	Operating				And			Operating	Operating	
		Services	Receipts	Receipts		Benefits	Services	Supplies	Sales	Claims	Outlay	Disbursements	Disbursements
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brown County	52,125	0	0	52,125	34,461	5,441	28,291	0	0	0	0	0	68,193
Champaign County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fayette County	0	999,849	4,816	1,004,665	68,867	19,099	121,824	35,385	0	0	0	16,815	261,990
Guernsey County	0	2,446,757	58,440	2,505,197	627,144	0	1,398,313	175,829	0	0	71,511	18,504	2,291,301
Hardin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Harrison County	0	193,973	0	193,973	0	0	165,444	0	0	0	0	0	165,444
Highland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0	0	0	0
Meigs County	0	62,973	0	62,973	17,095	0	61,499	0	0	0	0	0	78,594
Mercer County	0	0	0	0	0	0	0	0	0	0	0	0	0
Morgan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ottawa County	0	5,026,077	35,655	5,061,732	0	1,347,866	753,087	175,960	0	0	17,020	193,046	2,486,979
Paulding County	0	0	0	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyandot County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Cash

County	Non Operating Reciepts (Disbursements)												
	Operating Income Loss	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service Redemption Of Principal	Debt Service Issuance Costs	Proceeds From Sale Of Capital Assets	Interest	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts Disbursements
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brown County	(16,068)	0	0	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fayette County	742,675	(149,968)	0	0	0	0	0	0	0	0	0	0	(149,968)
Guernsey County	213,896	(147,381)	0	0	0	(102,925)	0	0	5	0	12,180	0	(238,121)
Hardin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Harrison County	28,529	(2,447)	0	0	0	(29,545)	0	0	0	0	0	0	(31,992)
Highland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0	0	0	0
Meigs County	(15,621)	0	0	0	0	0	0	0	0	0	0	0	0
Mercer County	0	0	0	0	0	0	0	0	0	0	0	0	0
Morgan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ottawa County	2,574,753	(597,527)	0	0	0	(1,553,111)	0	0	0	65,050	238,402	0	(1,847,186)
Paulding County	0	0	0	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyandot County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Cash

County	Income Loss Before Special And Extraordinary Items Advances And Transfers	Special	Extraordinary	Advances	Advances	Transfers	Transfers	Change In	Net Position	Net Position
		Items	Items	In	Out	In	Out	Net Position	Beginning Of Year	End Of Year
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brown County	(16,068)	0	0	0	0	0	0	(16,068)	17,445	1,377
Champaign County	0	0	0	0	0	0	0	0	0	0
Fayette County	592,707	0	0	0	0	0	(5,741)	586,966	2,652,167	3,239,133
Guernsey County	(24,225)	0	0	200,000	0	0	(229,761)	(53,986)	522,156	468,170
Hardin County	0	0	0	0	0	0	0	0	0	0
Harrison County	(3,463)	0	0	0	0	0	0	(3,463)	3,801	338
Highland County	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0
Meigs County	(15,621)	0	0	3,000	0	0	0	(12,621)	0	(12,621)
Mercer County	0	0	0	0	0	0	0	0	0	0
Morgan County	0	0	0	0	0	0	0	0	0	0
Ottawa County	727,567	0	0	0	(58,243)	59,013	(230,965)	497,372	5,997,854	6,495,226
Paulding County	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0
Wyandot County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Cash

Operating Receipts					Operating Disbursements								
County	Sales	Charges	Other	Total	Salaries	Fringe	Purchased	Materials	Cost Of	Capital	Other	Total	
		For	Operating	Operating									
		Services	Receipts	Receipts		Benefits	Services	And	Sales	Claims	Operating	Operating	
								Supplies		Outlay	Disbursements	Disbursements	
Adams County	\$0	\$11,633	\$0	\$11,633	\$0	\$0	\$5,995	\$12,710	\$0	\$0	\$0	\$0	\$18,705
Brown County	1,542,880	0	1,965	1,544,845	0	0	1,358,929	0	0	0	0	0	1,358,929
Champaign County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fayette County	0	453,902	730	454,632	74,876	17,266	114,471	34,088	0	0	27,334	268,035	268,035
Guernsey County	0	735,679	304	735,983	185,766	0	216,692	33,745	0	0	952,271	7,390	1,395,864
Hardin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0	0	0	0
Highland County	0	743,051	0	743,051	0	0	677,701	0	0	0	0	0	677,701
Lawrence County	0	3,078,643	46,440	3,125,083	881,885	0	550,896	87,904	0	0	106,354	21,587	1,648,626
Meigs County	0	137,598	201	137,799	40,976	0	144,519	0	0	0	69,909	0	255,404
Mercer County	0	1,416,997	25,712	1,442,709	353,059	0	990,614	140,973	0	0	0	356,962	1,841,608
Morgan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ottawa County	0	4,468,305	56,860	4,525,165	0	1,523,237	699,188	354,527	0	0	39,089	386,802	3,002,843
Paulding County	0	317,146	17,187	334,333	0	0	0	0	0	0	174,765	174,765	174,765
Putnam County	0	0	0	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Williams County	0	565,059	0	565,059	111,191	0	199,214	20,917	0	0	8,755	340,077	340,077
Wyandot County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Cash

County	Non Operating Reciepts (Disbursements)												
	Operating Income Loss	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service Redemption Of Principal	Debt Service Issuance Costs	Proceeds From Sale Of Capital Assets	Interest	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts Disbursements
Adams County	(\$7,072)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brown County	185,916	0	0	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fayette County	186,597	0	0	0	0	0	0	0	0	0	0	0	0
Guernsey County	(659,881)	(152,955)	0	0	262,521	(123,336)	0	0	7,082	886,364	0	0	879,676
Hardin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0	0	0	0
Highland County	65,350	0	0	0	0	0	0	0	0	0	0	0	0
Lawrence County	1,476,457	0	0	0	67,052	(1,040,668)	0	0	(270,623)	0	164,452	0	(1,079,787)
Meigs County	(117,605)	0	0	0	69,909	(1,983)	0	0	0	0	1,983	0	69,909
Mercer County	(398,899)	(58,362)	0	0	140,514	0	0	0	0	0	0	0	82,152
Morgan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ottawa County	1,522,322	0	0	0	294,755	(1,320,605)	0	0	(504,256)	0	52,509	0	(1,477,597)
Paulding County	159,568	(84,848)	0	99,082	0	0	0	0	0	0	0	0	14,234
Putnam County	0	0	0	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Williams County	224,982	(109,194)	0	0	0	(22,754)	0	0	0	0	2,368	0	(129,580)
Wyandot County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Cash

County	Income Loss Before Special And Extraordinary Items Advances And Transfers	Special Items	Extraordinary Items	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position	
									Beginning Of Year	Net Position End Of Year
Adams County	(\$7,072)	\$0	\$0	\$0	\$0	\$3,400	\$0	(\$3,672)	\$10,931	\$7,259
Brown County	185,916	0	0	0	0	0	0	185,916	2,355,253	2,541,169
Champaign County	0	0	0	0	0	0	0	0	0	0
Fayette County	186,597	0	0	0	0	0	(171,593)	15,004	202,655	217,659
Guernsey County	219,795	0	0	153,408	(821,538)	30,252	0	(418,083)	944,140	526,057
Hardin County	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0
Highland County	65,350	0	0	0	0	0	(60,333)	5,017	165,161	170,178
Lawrence County	396,670	0	0	0	0	0	(9,997)	386,673	1,524,390	1,911,063
Meigs County	(47,696)	0	0	17,000	0	0	0	(30,696)	0	(30,696)
Mercer County	(316,747)	0	0	0	(15,175)	0	0	(331,922)	2,020,716	1,688,794
Morgan County	0	0	0	0	0	0	0	0	0	0
Ottawa County	44,725	0	0	11,000	(289,714)	491,820	(5,723)	252,108	8,656,830	8,908,938
Paulding County	173,802	0	0	0	0	0	0	173,802	62,940	236,742
Putnam County	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0
Williams County	95,402	0	0	0	0	0	0	95,402	212,058	307,460
Wyandot County	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2013
All Counties Reporting Under Cash

Operating Receipts					Operating Disbursements								
County	Sales	Charges	Other	Total	Salaries	Fringe Benefits	Purchased Services	Materials	Cost Of Sales	Claims	Capital Outlay	Other	Total
		For Services	Operating Receipts	Operating Receipts				And Supplies				Operating Disbursements	Operating Disbursements
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brown County	0	0	0	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fayette County	0	998,073	2,043	1,000,116	205,863	74,194	447,682	89,885	0	0	0	157,910	975,534
Guernsey County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hardin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0	0	0	0
Highland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0	0	0	0
Meigs County	0	0	0	0	0	0	0	0	0	0	0	0	0
Mercer County	0	0	0	0	0	0	0	0	0	0	0	0	0
Morgan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ottawa County	0	0	0	0	0	0	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyandot County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2013
All Counties Reporting Under Cash

County	Non Operating Reciepts (Disbursements)												
	Operating	Interest	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt	Debt	Proceeds	Interest	Operating Grants	Other Non	Other Non	Total Non Operating Receipts
	Income Loss	And Fiscal Charges				Service Redemption Of Principal	Service Issuance Costs	From Sale Of Capital Assets			Operating Receipts	Operating Disbursements	
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brown County	0	0	0	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0	0	0	0
Fayette County	24,582	0	0	0	0	0	0	0	0	0	0	0	0
Guernsey County	0	0	0	0	0	0	0	0	0	0	0	0	0
Hardin County	0	0	0	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0	0	0	0
Highland County	0	0	0	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0	0	0	0
Meigs County	0	0	0	0	0	0	0	0	0	0	0	0	0
Mercer County	0	0	0	0	0	0	0	0	0	0	0	0	0
Morgan County	0	0	0	0	0	0	0	0	0	0	0	0	0
Ottawa County	0	0	0	0	0	0	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyandot County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2013
All Counties Reporting Under Cash

County	Income Loss Before Special And Extraordinary Items Advances And Transfers	Special	Extraordinary	Advances	Advances	Transfers	Transfers	Change In Net Position	Net Position	
		Items	Items	In	Out	In	Out		Beginning Of Year	Net Position End Of Year
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brown County	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0
Fayette County	24,582	0	0	0	0	0	0	24,582	430,720	455,302
Guernsey County	0	0	0	0	0	0	0	0	0	0
Hardin County	0	0	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0	0	0
Highland County	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0
Meigs County	0	0	0	0	0	0	0	0	0	0
Mercer County	0	0	0	0	0	0	0	0	0	0
Morgan County	0	0	0	0	0	0	0	0	0	0
Ottawa County	0	0	0	0	0	0	0	0	0	0
Paulding County	0	0	0	0	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0	0	0
Williams County	0	0	0	0	0	0	0	0	0	0
Wyandot County	0	0	0	0	0	0	0	0	0	0

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Long Term Obligations at Year End - Unaudited
As of December 31, 2013
All Counties Reporting Under Cash

Governmental								
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds	
Adams County	\$1,105,000	\$247,575	\$0	\$3,732,415	\$0	\$0	\$0	\$0
Brown County	1,490,000	0	1,905,442	0	0	0	175,728	
Champaign County	1,140,000	0	0	261,536	0	0	0	
Fayette County	2,386,571	72,000	0	398,891	0	0	0	
Guernsey County	6,422,721	332,386	0	38,612	0	0	0	
Hardin County	328,600	63,700	0	205,192	0	0	0	
Harrison County	442,038	0	0	1,405,728	0	0	0	
Highland County	4,712,933	587,200	1,892,925	6,289,259	17,451	0	0	
Lawrence County	433,098	0	722,603	24,990	950,988	0	0	
Meigs County	0	0	325,225	126,734	0	0	0	
Mercer County	11,650,000	0	0	1,026,921	0	0	0	
Morgan County	1,688,022	0	0	55,960	6,487	0	0	
Ottawa County	5,655,000	11,300	0	8,222,507	3,722	0	0	
Paulding County	1,940,000	0	118,699	0	0	3,473,608	0	
Putnam County	544,659	0	0	0	0	0	0	
Vinton County	1,672,027	0	152,693	72,000	0	0	0	
Williams County	0	694,141	0	3,814,412	0	884,780	0	
Wyandot County	1,485,800	0	0	0	0	0	0	

Long Term Obligations at Year End - Unaudited
As of December 31, 2013
All Counties Reporting Under Cash

Proprietary									
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds		
Adams County	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Brown County	0	0	0	0	0	0	0		0
Champaign County	0	0	0	0	0	0	0		0
Fayette County	1,430,000	0	0	4,998,920	0	0	0		0
Guernsey County	2,848,356	0	0	5,279,428	0	0	0		0
Hardin County	0	0	0	0	0	0	0		0
Harrison County	0	0	0	809,480	0	0	0		0
Highland County	0	0	0	0	0	0	0		0
Lawrence County	0	0	0	26,372,797	0	0	0		0
Meigs County	0	0	0	480,630	0	0	0		0
Mercer County	0	11,400	0	11,931,880	0	0	0		0
Morgan County	0	0	0	0	0	0	0		0
Ottawa County	8,865,000	296,000	0	27,516,386	0	0	0		0
Paulding County	0	0	0	0	0	0	0		0
Putnam County	0	0	0	0	0	0	0		0
Vinton County	0	0	0	0	0	0	0		0
Williams County	0	0	0	0	0	4,201,000	0		0
Wyandot County	0	0	0	0	0	0	0		0

Other Information - Demographics - Unaudited
As of December 31, 2013
All Counties Reporting Under Cash

County	Population	Total Annual Final Appropriations For All Funds For The Reporting Year	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Cash Balance At Year End
Adams County	\$28,105	\$35,044,392	\$0	\$11	\$612,879,950	\$1,124,262
Brown County	44,264	56,404,016	0	8	711,076,920	1,430,395
Champaign County	40,097	38,174,686	0	11	740,819,320	4,066,527
Fayette County	30,780	44,481,080	250	0	594,404,110	5,746,339
Guernsey County	39,636	67,188,005	3,565	15	685,664,600	3,566,698
Hardin County	32,058	46,157,702	0	0	532,234,380	3,425,694
Harrison County	15,856	25,466,626	458	0	265,464,130	3,950,834
Highland County	43,589	35,751,894	0	10	685,525,540	646,787
Lawrence County	61,917	99,881,384	4,055	6	886,656,080	1,401,462
Meigs County	23,496	0	0	17	349,544,040	379,466
Mercer County	40,814	59,219,523	0	12	889,744,810	(769,913)
Morgan County	15,054	22,532,758	0	13	299,621,330	146,687
Ottawa County	41,428	176,878,708	0	0	1,711,338,380	1,422,933
Paulding County	19,295	25,489,525	0	13	442,122,980	1,479,784
Putnam County	34,499	50,163,035	0	8	733,277,450	2,256,317
Vinton County	13,239	16,071,582	0	15	193,718,040	706,245
Williams County	37,513	49,014,422	1,300	0	677,515,570	4,570,125
Wyandot County	22,908	67,440,728	0	0	513,345,320	1,590,019

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ALL COUNTIES REPORTING UNDER
MODIFIED CASH

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

As of December 31, 2013

All Counties Reporting Under Modified Cash

Assets												
County	Cash And Cash Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Special Assessments Receivable	Sales Tax Receivable
Darke County	\$21,656,373	\$60,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	2,692,845	4,945,617	0	0	0	0	0	0	0	0	0	0
Perry County	18,388,129	0	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under Modified Cash

Assets (Continued)												
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets	Advances To Other Funds	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciaion	Other Assets	Total Assets
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,716,794
Jackson County	0	0	0	0	0	339,100	0	0	0	0	0	7,977,562
Perry County	0	0	0	0	0	0	0	0	0	0	0	18,388,129

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Modified Cash

		Liabilities									
County	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable	Intergovernmental Payable	Due To Other Governments	Matured Compensated Absences	Matured Interest Payable	Matured Bonds Payable	Accrued Interest Payable	Retainage Payable
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Modified Cash

Liabilities (Continued)								Total Deferred Inflows Of Resources	Net Position Net Investment In Capital Assets	Net Position Restricted	Net Position Unrestricted Deficit	Total Net Position
County	Claims Payable	Unearned Revenue	Notes Payable	Long Term	Long Term	Other Liabilities	Total Liabilities					
				Liabilities Due Within One Year	Liabilities Due In More Than One Year							
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,264,896	\$6,451,898	\$21,716,794
Jackson County	0	0	0	0	0	0	0	0	0	5,509,764	2,467,798	7,977,562
Perry County	0	0	0	0	0	0	0	0	0	12,636,511	5,751,618	18,388,129

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Modified Cash

Program Receipts					General Receipts				
County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Receipts	Property Taxes	Sales Taxes	Other Taxes	Grants And Entitlements Not Restricted To Specific Programs	Gain On Sale Of Capital Asset
Darke County	\$7,649,733	\$13,700,453	\$31,862	\$21,382,048	\$5,133,406	\$7,634,748	\$0	\$1,872,276	\$0
Jackson County	5,248,580	17,303,538	141,399	22,693,517	3,147,646	3,260,695	0	924,873	0
Perry County	4,757,312	16,504,705	1,252,179	22,514,196	6,054,880	3,509,915	0	1,104,836	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Modified Cash

General Receipts (Continued)								
County	Payment In Lieu Of Taxes	Unrestricted Contributions	Investment Earnings	General Obligation Bonds Issued	General Receipts Refunding Bonds Issued	General Receipts Other Debt Proceeds	General Receipts Other Receipts	Total General Receipts
Darke County	\$184,554	\$0	\$186,103	\$0	\$0	\$0	\$611,028	\$15,622,115
Jackson County	0	0	47,604	0	0	0	471,755	7,852,573
Perry County	236,442	0	24,972	0	0	0	909,391	11,840,436

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	Special Item	Extraordinary Item	Contribution To Permanent Fund	Advances	Transfers	Total Receipts And Other Items
Darke County	\$0	\$0	\$0	(\$38,520)	\$0	\$36,965,643
Jackson County	0	0	0	0	0	30,546,090
Perry County	0	0	0	0	105,968	34,460,600

Disbursements - General Government

Legislative And Executive	Judicial	Public Safety	Public Works	Health
\$4,909,504	\$3,439,279	\$5,585,321	\$6,252,109	\$393,135
2,307,557	2,701,110	5,881,356	5,101,402	3,422,169
3,016,693	1,821,999	4,829,402	6,467,356	6,336,710

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

As of December 31, 2013

All Counties Reporting Under Modified Cash

Disbursements - General Government (Continued)												
						Bond						Total
		Conservation		Capital	Principal	Issuance	Debt	Interest And	Depreciation	Other		Governmental
County	Human Services	And Recreation	Intergovernmental	Outlay	Retirement	Costs	Service Other	Fiscal Charges	Expense	Disbursements		Activities
												Disbursements
Darke County	\$12,211,904	\$641,419	\$278,063	\$170,952	\$437,344	\$0	\$0	\$215,208	\$0	\$0		\$34,534,238
Jackson County	10,096,497	0	0	265,053	222,304	0		65,603	0	824,448		30,887,499
Perry County	9,622,343	260,727	0	213,604	431,843	0	0	81,660	0	666,969		33,749,306

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Darke County	\$2,431,405	\$19,285,389	\$21,716,794
Jackson County	(341,409)	8,318,971	7,977,562
Perry County	711,294	17,676,835	18,388,129

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Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

Assets												
County	Cash And Cash Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable
Darke County	\$4,630,684	\$50,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	705,863	673,589	0	0	0	0	333,742	0	0	0	0	0
Perry County	4,577,614	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

Assets (Continued)							Liabilities				
County	Revenue In Lieu Of Taxes Receivable	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	Total Assets	Total Deferred Outflows Of Resources	Total Assets And Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable
Darke County	\$0	\$0	\$0	\$0	\$0	\$4,681,105	\$0	\$4,681,105	\$0	\$0	\$0
Jackson County	0	0	0	0	0	1,713,194	0	1,713,194	0	0	0
Perry County	0	0	0	0	0	4,577,614	0	4,577,614	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

Liabilities (Continued)													
County	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

Fund Balances							Total Liabilities Deferred Inflows Of Resources And Fund Balances
County	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	
Darke County	\$0	\$0	\$0	\$3,748,966	\$932,139	\$4,681,105	\$4,681,105
Jackson County	339,100	0	88	8,695	1,365,311	1,713,194	1,713,194
Perry County	63,896	0	0	86,447	4,427,271	4,577,614	4,577,614

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

Assets												
County	Cash And Cash Equivalents	Investments	Inventory Held For Resale	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable
Darke County	\$21,656,373	\$60,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	3,031,945	4,945,617	0	0	0	0	333,742	0	0	0	0	0
Perry County	17,237,001	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

Assets (Continued)							Liabilities				
	Revenue In Lieu Of Taxes	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	Total Assets	Total Deferred Outflows Of Resources	Total Assets And Deferred Outflows Of Resources	Accrued Accounts Payable	Wages And Benefits	Contracts Payable
County	Receivable										
Darke County	\$0	\$0	\$0	\$0	\$0	\$21,716,794	\$0	\$21,716,794	\$0	\$0	\$0
Jackson County	0	0	0	0	0	8,311,304	0	8,311,304	0	0	0
Perry County	0	0	0	0	0	17,237,001	0	17,237,001	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

Liabilities (Continued)													
County	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Matured Bonds Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	333,742	0	0	0	0	0	333,742	0
Perry County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

Fund Balances							Total Liabilities Deferred Inflows Of Resources And Fund Balances
County	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances	
Darke County	\$43,666	\$15,221,230	\$520,197	\$4,999,562	\$932,139	\$21,716,794	\$21,716,794
Jackson County	339,100	5,170,664	266,351	836,136	1,365,311	7,977,562	8,311,304
Perry County	63,896	12,572,615	86,772	86,447	4,427,271	17,237,001	17,237,001

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

Receipts										
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments
Darke County	\$2,632,807	\$7,634,748	\$1,551,630	\$186,103	\$98,113	\$353,800	\$0	\$1,653,358	\$0	\$0
Jackson County	1,293,880	1,630,316	1,025,880	47,604	406,479	0	61,102	1,407,973	0	0
Perry County	2,177,863	3,509,915	1,164,715	24,651	2,189	326,585	0	838,971	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

<u>Receipts (Continued)</u>			<u>Disbursements - General Government</u>							
County	Other Receipts	Total Receipts	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay
Darke County	\$1,029,554	\$15,140,113	\$4,263,753	\$1,991,249	\$5,257,713	\$33,908	\$212,437	\$454,066	\$0	\$0
Jackson County	149,453	6,022,687	1,707,574	1,933,207	1,357,526	395,840	179,887	372,674	0	0
Perry County	377,399	8,422,288	2,446,302	1,478,467	2,549,843	0	107,220	340,888	260,727	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

Disbursements - General Government (Continued)								Excess Of Receipts Over Under Disbursements
County	Intergovernmental	Debt Service Principal Retirement	Debt Service Interest And Fiscal Charges	Debt Service Bond Issuance Costs	Debt Service Other	Other Disbursements	Total Disbursements	
Darke County	\$277,631	\$0	\$0	\$0	\$0	\$0	\$12,490,757	\$2,649,356
Jackson County	0	0	0	0	0	0	5,946,708	75,979
Perry County	0	87,583	18,804	0	0	25,250	7,315,084	1,107,204

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

Other Financing Sources (Uses)													
County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Advances In	Advances Out	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses
Darke County	\$10,800	\$0	\$0	\$0	\$0	\$0	\$59,176	(\$58,186)	\$6,187	(\$1,866,340)	\$0		(\$1,848,363)
Jackson County	0	0	0	0	0	0	0	0	69,000	(259,068)	29,211		(160,857)
Perry County	0	0	0	0	0	0	147,895	(135,862)	0	(358,983)	0		(346,950)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	<u>Special And Extraordinary Items</u>			Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
	Special Item	Extraordinary Item	Total Special And Extraordinary Items				
Darke County	\$0	\$0	\$0	\$800,993	\$3,880,112	\$0	\$4,681,105
Jackson County	0	0	0	(84,878)	1,798,072	0	1,713,194
Perry County	0	0	0	760,254	3,817,360	0	4,577,614

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

Receipts										
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments
Darke County	\$5,133,406	\$7,634,748	\$15,478,140	\$268,472	\$333,383	\$545,395	\$0	\$5,848,352	\$0	\$300,932
Jackson County	3,147,646	3,260,695	18,351,971	73,818	1,365,582	0	86,052	3,692,764	20,279	0
Perry County	6,054,880	3,509,915	18,860,793	25,578	314,155	523,466	107,610	3,812,081	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

<u>Receipts (Continued)</u>			<u>Disbursements - General Government</u>							
County	Other Receipts	Total Receipts	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay
Darke County	\$1,431,284	\$36,974,112	\$4,909,504	\$3,439,279	\$5,585,321	\$6,252,109	\$393,135	\$12,211,904	\$641,419	\$170,952
Jackson County	518,072	30,516,879	2,307,557	2,701,110	5,881,356	5,101,402	3,422,169	10,096,497	0	265,053
Perry County	1,145,833	34,354,311	3,030,759	1,836,735	4,847,310	6,475,531	6,337,484	9,637,797	260,727	213,604

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

Disbursements - General Government (Continued)								Excess Of Receipts Over Under Disbursements
County	Intergovernmental	Debt Service Principal Retirement	Debt Service Interest And Fiscal Charges	Debt Service Bond Issuance Costs	Debt Service Other	Other Disbursements	Total Disbursements	
Darke County	\$278,063	\$437,345	\$215,207	\$0	\$0	\$0	\$34,534,238	\$2,439,874
Jackson County	0	222,304	65,603	0	824,448	0	30,887,499	(370,620)
Perry County	0	431,843	81,660	0	0	666,969	33,820,419	533,892

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	Sale Of Capital Assets	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Advances In	Advances Out	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses
Darke County	\$30,051	\$0	\$0	\$0	\$0	\$0	\$181,362	(\$219,882)	\$2,463,772	(\$2,463,772)	\$0	\$0	(\$8,469)
Jackson County	0	0	0	0	0	0	0	0	559,178	(559,178)	29,211	0	29,211
Perry County	0	0	0	0	0	0	283,757	(283,757)	464,951	(358,983)	0	0	105,968

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	<u>Special And Extraordinary Items</u>			Net Change In Fund Balances	Fund Balances Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	Fund Balances End Of Year
	Special Item	Extraordinary Item	Total Special And Extraordinary Items				
Darke County	\$0	\$0	\$0	\$2,431,405	\$19,285,389	\$0	\$21,716,794
Jackson County	0	0	0	(341,409)	8,318,971	0	7,977,562
Perry County	0	0	0	639,860	16,597,141	0	17,237,001

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Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Modified Cash

Assets										
Current Assets										
County	Cash And Cash Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	Total Current Assets
Darke County	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0
Perry County	93,934	0	0	0	0	0	0	0	0	93,934

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Modified Cash

Assets (Continued)											
Noncurrent Assets											
Restricted Assets				Capital Assets							
County	Cash And Equivalents	Customer Deposits	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources
Darke County	0	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Modified Cash

Liabilities													
Current Liabilities													
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
Darke County	0	0	0	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Modified Cash

	Current Liabilities Payable from Restrict Assets			Liabilities (Continued) Long Term Liabilities - Payable Net of Current Portion							
	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilites Payable From Restricted Assets	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases	Claims	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities
Darke County	0	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Modified Cash

Net Position					
County	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Darke County	0	0	0	0	0
Jackson County	0	0	0	0	0
Perry County	0	0	0	93,934	93,934

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Modified Cash

Assets										
Current Assets										
County	Cash And Cash Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Inventory Held For Resale	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	Total Current Assets
Darke County	263,074	0	0	0	0	0	0	0	0	263,074
Jackson County	0	0	0	0	0	0	0	0	0	0
Perry County	8,117	0	0	0	0	0	0	0	0	8,117

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Modified Cash

Assets (Continued)											
Noncurrent Assets											
Restricted Assets				Capital Assets							
County	Cash And Equivalents	Customer Deposits	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources
Darke County	0	0	0	0	0	0	0	0	0	263,074	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	8,117	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Modified Cash

Liabilities													
Current Liabilities													
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
Darke County	0	0	0	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Modified Cash

<u>Current Liabilities Payable from Restrict Assets</u>				<u>Liabilities (Continued)</u>							
				<u>Long Term Liabilities - Payable Net of Current Portion</u>							
			Total Current								
County	Revenue	Accrued	Liabilites Payable	Compensated	General	Revenue	Capital		Other Long	Total Long	Total
	Bonds Payable	Interest	From Restricted	Absences	Obligation Bonds	Bonds	Leases	Claims	Term Liabilities	Term Liabilities	Liabilities
		Payable	Assets								
Darke County	0	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Modified Cash

Net Position					
County	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Darke County	0	0	0	263,074	263,074
Jackson County	0	0	0	0	0
Perry County	0	0	0	8,117	8,117

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Landfill
 As of December 31, 2013
 All Counties Reporting Under Modified Cash

Assets										
Current Assets										
County	Cash And Cash		Receivables	Receivables	Inventory Held	Materials And	Prepaid Items	Interfund	Other Current	Total Current
	Equivalents	Investments	Accounts	Intergovernmental	For Resale	Supplies				
						Inventory		Receivable	Assets	Assets
Darke County	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under Modified Cash

Assets (Continued)											
Noncurrent Assets											
Restricted Assets				Capital Assets							
County	Cash And Equivalents	Customer Deposits	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Total Deferred Outflows Of Resources
Darke County	0	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under Modified Cash

Liabilities													
Current Liabilities													
County	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable	Capital Leases Payable	Claims Payable	Other Current Liabilities	Total Current Liabilities
Darke County	0	0	0	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0	0	0

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

As of December 31, 2013

All Counties Reporting Under Modified Cash

	Current Liabilities Payable from Restrict Assets			Liabilities (Continued)							
				Long Term Liabilities - Payable Net of Current Portion							
County	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilites Payable From Restricted Assets	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases	Claims	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities
Darke County	0	0	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2013
All Counties Reporting Under Modified Cash

Net Position					
County	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Darke County	0	0	0	0	0
Jackson County	0	0	0	0	0
Perry County	0	0	0	0	0

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Modified Cash

Operating Receipts					Operating Disbursements								
County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales	Depreciation	Claims	Other Operating Disbursements	Total Operating Disbursements
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	674,416	805	675,221	98,974	0	19,869	18,820	0	0	0	1,736,696	1,874,359

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Modified Cash

Non Operating Receipts (Disbursements)														
County	Operating Income Loss	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service Redemption Of Principal	Debt Service Issuance Costs	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts Disbursements
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	(1,199,138)	0	0	0	943,162	0	0	0	0	0	284,344	39,534	0	1,267,040

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	Income Loss Before Capital Contributions Special And Extraordinary Items Advances And Transfers	Capital Contributions	Special Items	Extraordinary Items	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	67,902	0	0	0	0	0	0	(105,968)	(38,066)	132,000	93,934

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Modified Cash

Operating Receipts					Operating Disbursements								
County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales	Depreciation	Claims	Other Operating Disbursements	Total Operating Disbursements
Darke County	\$316,082	\$316,082	\$0	\$316,082	\$0	\$0	\$195,944	\$7,691	\$0	\$0	\$0	\$87,116	\$290,751
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	641,667	314	641,981	96,167	0	131,264	50,294	0	0	0	568,447	846,172

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Modified Cash

Non Operating Receipts (Disbursements)														
County	Operating Income Loss	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service Redemption Of Principal	Debt Service Issuance Costs	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts Disbursements
Darke County	\$25,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	(204,191)	0	0	0	6,564	0	0	0	0	0	0	20,764	0	27,328

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	Income Loss Before Capital Contributions Special And Extraordinary Items Advances And Transfers	Capital Contributions	Special Items	Extraordinary Items	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Darke County	\$25,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,331	\$237,743	\$263,074
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	(176,863)	0	0	0	0	0	0	0	(176,863)	184,980	8,117

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2013
All Counties Reporting Under Modified Cash

Operating Receipts					Operating Disbursements									
County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Cost Of Sales	Depreciation	Claims	Other Operating Disbursements	Total Operating Disbursements	Operating Income Loss
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2013
All Counties Reporting Under Modified Cash

Non Operating Receipts (Disbursements)													
County	Interest And Fiscal Charges	Sale Of Bonds	Sale Of Notes	Other Debt Proceeds	Debt Service Redemption Of Principal	Debt Service Issuance Costs	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Interest	Operating Grants	Other Non Operating Receipts	Other Non Operating Disbursements	Total Non Operating Receipts Disbursements
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	Income Loss Before Capital Contributions Special And Extraordinary Items Advances And Transfers	Capital Contributions	Special Items	Extraordinary Items	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Net Position Beginning Of Year	Net Position End Of Year
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0	0	0	0	0
Perry County	0	0	0	0	0	0	0	0	0	0	0

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Long Term Obligations at Year End - Unaudited
As of December 31, 2013
All Counties Reporting Under Modified Cash

Governmental

County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Darke County	\$6,510,000	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	1,465,000	0	277,206	0	79,455	0	0
Perry County	2,315,000	0	0	0	491,289	0	0

Long Term Obligations at Year End - Unaudited
As of December 31, 2013
All Counties Reporting Under Modified Cash

Proprietary							
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds
Darke County	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jackson County	0	0	0	0	0	0	0
Perry County	0	0	0	14,465,284	0	0	0

Summary of Unaudited Data from the Other Information - Demographics - Unaudited
As of December 31, 2013
All Counties Reporting Under Modified Cash

County	Population	Total Annual Final Appropriations For All Funds For The Reporting Year	Average Number Of Utility Customers	Full Tax Rate	Property Tax Valuation	Unrestricted General Fund Carryover Cash Balance At Year End
Darke County	\$52,507	\$49,957,175	\$502	\$0	\$1,016,515,350	\$3,704,992
Perry County	35,997	63,423,074	1,600	18	609,272,010	4,271,227
Jackson County	33,225	58,425,364	0	10	477,726,060	1,685,621