



Dave Yost • Auditor of State

COUNTIES SUMMARY OF UNAUDITED FINANCIAL INFORMATION

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

**COUNTY SUMMARY OF UNAUDITED FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2015
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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, 2015 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 and last names clearly legible.

Dave Yost,
Auditor of State

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ALL CITIES REPORTING UNDER
GAAP

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2015
All Counties Reporting Under GAAP

Assets												
County	Cash And Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Special Assessments Receivable	Sales Tax Receivable	Revenue In Lieu Of Taxes Receivable
Allen County	38,943,434	0	669,877	40,987	10,778	352,038	7,799,271	172,459	11,845,629	3,874,885	4,545,668	0
Ashland County	15,232,293	0	953,170	19,607	1,492	0	0	66,987	7,276,397	0	2,098,101	17,500
Ashtabula County	39,882,202	0	283,532	59,799	344,694	140,293	0	136,523	17,571,447	363,268	2,788,691	0
Athens County	20,828,213	0	343,683	59,610	664,405	0	5,279,914	276,357	13,941,524	0	1,355,463	0
Auglaize County	22,375,222	0	638,071	89,390	164,221	72,555	4,328,675	416,202	6,388,206	919,449	1,564,250	0
Belmont County	42,559,619	0	490,943	0	12,542	(4,845)	7,093,038	119,388	13,785,881	0	5,157,714	64,327
Butler County	157,028,099	0	1,330,248	356,698	1,045,977	1,653	0	916,922	62,528,845	8,368,364	11,412,826	9,001,552
Carroll County	16,861,120	0	553,451	3,109	89,579	0	0	124,470	5,075,282	0	795,444	0
Clark County	62,537,525	0	196,383	193,346	746,434	4,384	0	322,099	24,022,308	115,260	5,472,133	0
Clermont County	70,288,947	0	0	273,083	278,861	(612,925)	12,998,722	0	20,503,712	10,085,648	4,894,586	2,352,834
Clinton County	40,749,901	40,002	359,065	51,140	79,815	3,103,723	5,196,489	147,035	7,934,265	94,045	2,245,776	0
Columbiana County	866,441	49,285,398	845,478	95,592	122,837	(1,837)	0	334,665	12,950,297	0	4,303,339	0
Coshocton County	15,750,274	0	454,830	48,698	414,280	0	2,999,610	63,848	8,479,896	0	1,550,945	0
Crawford County	23,858,965	0	333,127	27,867	185,189	987	0	354,623	6,409,263	317,622	1,512,154	0
Cuyahoga County	851,614,871	0	0	1,267,847	7,586,682	652,101	76,403,071	0	420,927,135	0	67,357,164	0
Defiance County	22,829,372	0	699,662	95,983	170,762	1,512,449	3,265,145	906,769	5,921,422	1,361,843	976,740	0
Delaware County	145,851,789	0	1,384,556	339,388	362,954	0	0	2,252,605	30,142,808	4,917,275	14,186,926	629,069
Erie County	35,781,301	0	340,503	102,912	27,171	2,693,447	0	128,160	10,680,173	444,920	3,745,106	1,916,287
Fairfield County	86,393,294	0	555,944	249,237	745,081	561	14,248,021	1,062,577	33,213,580	851,442	5,744,882	0
Franklin County	871,337,000	0	4,321,000	2,123,000	4,581,000	5,000	0	472,000	416,044,000	0	77,576,000	0
Fulton County	30,350,192	0	308,066	135,753	333,939	166,696	0	160,004	7,687,711	532,625	2,030,441	0
Gallia County	9,282,799	0	217,592	0	8,263	36,312	2,930,117	61,493	4,511,558	0	812,826	0
Geauga County	38,629,367	0	323,516	2,423	140,131	0	10,628,861	112,785	30,519,688	904,762	7,221,998	0
Greene County	104,225,606	0	0	100,030	698,597	270,568	0	0	42,527,660	0	0	0
Hamilton County	440,261,697	0	115,486	1,057,848	5,385,929	23,216,231	50,184,676	0	263,356,884	5,457,952	22,236,857	0
Hancock County	53,716,621	0	473,742	57,039	334,176	2,688	0	495,733	11,051,980	0	4,116,755	274,160
Henry County	18,951,501	0	192,593	2,649	40,574	0	0	58,897	6,910,564	415,282	1,070,060	0
Hocking County	12,197,036	0	404,301	6,376	93,277	0	2,651,634	0	6,951,800	11,475	0	0
Holmes County	20,246,633	0	797,168	7,889	213,838	0	0	122,226	6,406,268	0	2,002,566	0
Huron County	19,998,881	0	838,353	26,561	106,193	0	0	123,242	7,744,126	300,757	0	0
Jefferson County	32,300,497	1,190,721	527,109	3,697	1,744,474	7,930	12,373,275	187,514	12,520,450	0	3,272,361	0
Knox County	31,551,524	0	408,820	72,129	208,778	(8,360)	5,325,855	91,664	12,535,086	136	0	0
Lake County	135,804,804	0	1,404,094	287,715	824,191	5,782	0	237,784	46,043,409	15,888,253	5,898,275	0
Licking County	55,560,620	0	313,508	105,662	655,350	0	7,818,606	284,782	37,336,283	171,945	0	0
Logan County	32,972,914	0	785,428	51,393	162,808	0	3,038,036	297,113	10,267,600	128,890	0	0
Lorain County	118,170,508	0	1,523,122	283,243	1,257,859	2,401,764	43,884,625	0	51,346,865	1,812,966	4,820,493	0
Lucas County	189,195,728	0	1,075,945	500,390	3,449,600	(137,484)	0	1,883,102	111,524,719	22,730,235	28,127,019	0
Mahoning County	93,583,512	0	0	1,405	1,108,215	30,536	16,462,046	0	40,952,156	467,062	11,382,279	0
Marion County	30,358,473	0	0	42,121	55,394	(522)	0	0	7,922,757	83,974	3,243,444	517,636
Medina County	60,684,549	0	717,994	158,541	217,246	(87,265)	9,791,417	0	26,859,807	4,514,261	4,357,039	0

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2015
All Counties Reporting Under GAAP

Assets												
County	Cash And Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Internal Balances	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Special Assessments Receivable	Sales Tax Receivable	Revenue In Lieu Of Taxes Receivable
Miami County	23,838,065	30,679,349	569,287	67,811	528,710	(10,120)	15,765,009	163,661	16,022,134	0	0	0
Monroe County	12,316,610	0	262,900	23,919	150,377	570,031	3,398,579	107,913	1,511,522	0	878,754	0
Montgomery County	307,359,947	0	302,364	1,138,133	1,793,633	5,435,393	0	770,035	162,029,641	2,446,713	21,404,208	0
Morrow County	10,511,704	0	250,969	35,178	211,073	56,450	0	223,698	4,918,870	0	968,623	0
Muskingum County	60,048,759	0	749,041	106,261	293,805	4,834,872	7,924,745	483,686	13,963,639	222,583	5,170,604	335,526
Noble County	9,954,842	0	192,474	0	18,491	(133)	2,912,780	199,187	3,755,637	0	534,596	0
Pickaway County	27,881,462	0	337,924	29,715	71,745	57,718	3,467,448	95,146	6,124,449	0	1,347,361	485,710
Pike County	23,126,147	0	390,350	16,152	3,395	0	3,863,437	11,428	4,849,811	0	761,895	0
Portage County	67,061,383	0	659,732	0	0	(776,576)	8,410,631	179,519	27,376,087	658,259	5,389,435	0
Preble County	13,337,390	0	92,735	207,976	54,845	231,468	0	923	4,135,957	151,158	878,375	0
Richland County	55,602,883	263,919	984,378	9,247	653,305	0	13,360,915	257,392	16,877,873	1,784,053	6,246,443	0
Ross County	16,890,823	0	801,198	30,474	39,799	0	5,407,554	99,757	11,608,420	0	4,341,594	0
Sandusky County	31,502,565	0	690,095	69,741	1,058,998	12,000	4,355,110	227,906	11,087,003	237,823	2,895,020	0
Scioto County	23,241,244	0	392,110	3,531	68,438	0	0	311,840	9,952,679	0	3,115,830	19,800
Seneca County	30,339,497	0	536,871	32,077	426,179	605	3,781,191	215,574	8,708,846	0	2,298,198	0
Shelby County	22,019,691	0	378,252	35,888	436,952	0	4,649,636	209,829	6,641,931	310,657	1,639,724	0
Stark County	124,703,632	4,047,596	1,639,322	0	606,918	13,267	46,573,698	783,405	63,205,292	5,091,667	7,624,056	0
Summit County	238,204,604	0	884,343	868,345	761,464	(24,971)	0	1,482,239	152,395,629	574,145	0	0
Trumbull County	98,175,609	0	654,177	75,945	1,357,275	373,213	11,741,084	403,443	40,086,468	10,739,860	6,754,301	0
Tuscarawas County	39,754,742	0	1,657,919	17,728	191,918	595,330	5,405,366	1,324,252	10,572,321	0	3,648,694	0
Union County	46,117,881	0	605,899	88,842	588,352	0	4,471,755	509,975	12,537,380	144,717	3,260,577	40,842
Van Wert County	9,072,634	341,226	271,096	0	296,729	(1,368)	0	149,046	4,972,427	276,162	707,473	294,945
Warren County	146,286,580	0	1,013,983	221,399	2,341,291	217,191	10,343,234	1,254,593	42,696,593	8,998,402	6,139,937	5,171,354
Washington County	27,113,195	26,342	763,132	3,259	40,514	360,076	7,426,210	289,729	10,038,735	0	3,501,749	0
Wayne County	46,214,842	111,193	222,310	0	355,192	(2,323)	0	346,322	14,804,352	0	3,335,076	0
Wood County	93,037,192	7,139,177	559,102	221,869	178,669	(479,936)	0	545,225	35,660,707	602,680	5,646,504	0

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2015
All Counties Reporting Under GAAP

Assets (Continued)

County	Due From Other Governments	Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Net Pension Assets	Total Assets
Allen County	0	1,487,974	0	0	0	11,953,269	124,085,522	(71,315,984)	119,838	0	134,585,645
Ashland County	4,069,490	0	0	0	0	820,937	93,565,741	(59,238,083)	15,144	0	64,898,776
Ashtabula County	8,621,970	0	2,206,584	0	0	113,882,062	52,556,067	(20,658,621)	0	77,873	218,256,384
Athens County	0	0	279,798	0	0	1,586,121	116,967,428	(65,295,863)	4,018	0	96,290,671
Auglaize County	0	334,220	0	0	0	2,548,290	89,810,997	(49,122,086)	0	43,811	80,571,473
Belmont County	0	0	250,879	0	0	16,200,774	115,554,882	(51,271,769)	0	0	150,013,373
Butler County	34,702,298	0	651,555	0	0	17,873,221	473,175,136	(117,715,287)	324,492	0	661,002,599
Carroll County	2,575,288	0	21,898	0	0	1,281,910	78,427,254	(47,161,237)	0	37,798	58,685,366
Clark County	31,585,315	0	0	0	0	17,184,479	222,756,665	(142,933,403)	0	0	222,202,928
Clermont County	0	0	296,595	0	0	24,548,619	276,934,332	(149,045,888)	596,302	0	274,393,428
Clinton County	0	8,878,591	0	0	0	4,680,839	71,346,133	(33,995,338)	5,283,689	21,969	116,217,139
Columbiana County	14,285,147	0	89,801	0	0	1,281,026	82,714,722	(40,127,752)	101,725	34,248	127,181,127
Coshocton County	0	0	30,000	0	0	1,486,528	52,577,414	(30,049,973)	0	33,530	53,839,880
Crawford County	4,290,939	0	24,244	0	0	7,582,289	95,189,850	(55,161,980)	0	0	84,925,139
Cuyahoga County	0	0	386,761,603	0	0	335,917,690	1,556,777,200	(591,913,931)	0	0	3,113,351,433
Defiance County	0	0	1,044,413	0	0	1,611,879	105,713,942	(43,139,575)	0	15,118	102,985,924
Delaware County	10,748,278	0	0	0	0	69,433,077	255,814,399	(109,168,843)	165,055	207,025	427,266,361
Erie County	6,129,070	197,725	0	0	0	3,559,590	108,028,306	(48,913,942)	179,359	0	125,040,088
Fairfield County	0	1,800,000	344,239	1,620,252	0	11,251,734	297,961,540	(131,981,039)	246,341	0	324,307,686
Franklin County	106,899,000	5,430,000	3,577,000	0	2,280,000	158,629,000	956,104,000	(328,799,000)	962,000	0	2,281,541,000
Fulton County	4,798,051	0	120,204	0	0	2,576,879	100,298,778	(51,935,775)	0	21,764	97,585,328
Gallia County	0	0	701,239	0	0	96,281,169	23,734,063	(13,222,459)	0	0	125,354,972
Geauga County	0	0	3,097,146	0	0	138,432,644	85,616,417	(45,389,224)	0	0	270,240,514
Greene County	11,962,939	0	0	0	0	134,043,525	53,830,412	(24,810,491)	0	0	322,848,846
Hamilton County	0	0	0	0	0	106,840,183	1,162,052,376	(955,636,981)	0	0	1,124,529,138
Hancock County	4,902,266	0	787,367	0	0	45,760,605	116,997,757	(51,143,563)	1,628,296	26,530	189,482,152
Henry County	4,699,003	0	1,754,485	0	0	2,003,318	75,982,549	(41,039,461)	82,000	13,900	71,137,914
Hocking County	0	0	0	0	0	1,158,088	49,181,941	(23,437,425)	0	0	49,218,503
Holmes County	3,512,343	0	0	0	0	1,351,768	59,439,865	(34,841,779)	423,260	25,360	59,707,405
Huron County	3,372,797	0	185,516	0	0	1,667,359	87,289,869	(48,442,594)	0	0	73,211,060
Jefferson County	0	0	47,154	0	0	7,815,813	175,425,706	(75,238,188)	26,155	0	172,204,668
Knox County	0	0	63,944	0	139,454	4,335,959	92,091,491	(37,618,189)	846,453	0	110,044,744
Lake County	15,718,866	0	630,933	0	0	15,987,634	0	132,093,019	0	0	370,824,759
Licking County	0	0	3,061,524	0	0	6,858,384	107,828,161	(39,457,243)	0	97,774	180,635,356
Logan County	0	0	166,250	0	0	4,608,080	131,847,212	(56,291,156)	0	41,975	128,076,543
Lorain County	391,221	357,677	0	0	0	14,644,760	236,234,883	(117,429,720)	0	0	359,700,266
Lucas County	36,364,395	0	5,172	0	0	50,043,858	776,090,127	(506,222,582)	0	319,845	714,950,069
Mahoning County	0	0	0	0	0	12,760,368	259,934,986	(124,629,111)	0	0	312,053,454
Marion County	7,489,652	0	0	0	0	18,966,538	105,777,167	(45,868,816)	24,967	0	128,612,785
Medina County	0	0	167,950	0	0	3,016,072	129,010,475	(73,694,769)	0	0	165,713,317

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2015
All Counties Reporting Under GAAP

Assets (Continued)

County	Due From Other Governments	Notes Receivable	Loans Receivable	Investment In Joint Venture	Restricted Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Other Assets	Net Pension Assets	Total Assets
Miami County	0	0	1,735,625	0	0	8,451,150	167,931,006	(66,134,158)	1,390,604	0	200,998,133
Monroe County	0	0	36,602	0	0	653,725	40,334,264	(8,106,535)	5,280	0	52,143,941
Montgomery County	27,647,081	0	0	0	0	413,963,121	294,750,246	(168,756,072)	0	0	1,070,284,443
Morrow County	3,125,794	0	758,851	0	0	770,020	75,576,687	(43,996,974)	89,216	20,256	53,520,415
Muskingum County	0	0	183,229	0	0	41,029,094	110,522,892	(50,810,727)	38,727	0	195,096,736
Noble County	0	0	21,978	0	0	13,324,442	25,799,618	(11,988,489)	0	0	44,725,423
Pickaway County	0	0	437,662	0	0	731,102	76,241,982	(34,968,134)	49,010	0	82,390,300
Pike County	0	0	1,487,067	0	0	9,392,234	75,456,549	(32,300,339)	0	0	87,058,126
Portage County	0	0	5,600,939	0	0	3,420,893	180,386,394	(70,770,921)	0	0	227,595,775
Preble County	2,966,870	0	0	0	0	2,625,427	53,711,502	(23,135,559)	0	0	55,259,067
Richland County	0	0	156,041	0	0	4,402,468	210,377,717	(110,855,346)	0	0	200,121,288
Ross County	0	0	941,164	0	0	4,446,834	98,544,906	(66,750,157)	1,723,423	0	78,125,789
Sandusky County	0	0	44,007	4,404,483	0	1,407,198	90,054,813	(46,405,506)	55	22,800	101,664,111
Scioto County	7,341,613	0	145,679	170,941	0	1,841,276	143,435,693	(57,258,913)	0	0	132,781,761
Seneca County	0	0	35,591	4,826,996	0	21,794,072	94,407,610	(44,158,119)	0	40,249	123,285,437
Shelby County	0	697,859	0	0	0	2,419,034	212,980,602	(139,193,064)	0	0	113,226,991
Stark County	0	0	2,944,301	0	0	28,529,948	337,374,538	(175,685,534)	0	241,019	447,693,125
Summit County	33,325,213	0	10,235,424	0	0	15,367,794	509,138,459	(280,505,454)	0	506,566	683,213,800
Trumbull County	0	0	1,089,351	0	0	7,692,083	223,663,559	(119,153,742)	0	74,029	283,726,655
Tuscarawas County	0	0	2,076,799	0	0	2,099,290	165,444,062	(95,166,185)	0	0	137,622,236
Union County	0	0	730,000	0	0	77,459,543	46,992,556	(30,031,846)	0	79,995	163,596,468
Van Wert County	4,856,758	0	155,140	0	0	363,624	49,406,429	(21,721,812)	7,913	0	49,448,422
Warren County	0	0	1,240,480	0	0	18,275,183	181,359,397	(73,271,169)	0	0	352,288,448
Washington County	0	0	0	0	0	133,135,757	40,329,102	(24,079,576)	0	0	198,948,224
Wayne County	9,114,965	0	161,805	0	0	10,416,405	154,625,903	(86,836,861)	0	66,631	152,935,812
Wood County	8,772,800	507,131	0	0	0	6,180,847	183,201,165	(97,417,712)	93,784	0	244,449,204

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Deferred Outflows of Resources				Liabilities							
County	Pension Related	Other Amounts	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
Allen County	5,788,390	0	5,788,390	871,127	772,933	811,899	0	924,267	0	0	0
Ashland County	2,261,741	0	2,261,741	643,434	259,862	12,470	0	334,972	630	0	0
Ashtabula County	5,496,573	285,307	5,781,880	2,104,948	478,137	0	0	405,287	58,632	0	0
Athens County	3,829,004	0	3,829,004	553,654	317,696	1,048,317	470,037	0	21,433	10,561	17,000
Auglaize County	2,399,863	0	2,399,863	790,423	551,925	430,890	0	392,059	0	0	0
Belmont County	3,728,194	0	3,728,194	1,194,928	358,148	397,307	852,330	0	22,167	0	0
Butler County	13,308,584	507,664	13,816,248	1,163,978	5,195,638	6,389,958	0	652,364	10,588	5,543	13,250
Carroll County	1,894,217	0	1,894,217	327,397	206,077	19,532	0	157,293	0	0	0
Clark County	6,775,145	0	6,775,145	1,063,196	4,407,445	0	0	0	102,578	366	0
Clermont County	7,829,239	0	7,829,239	2,156,019	1,703,992	121,648	0	0	23,976	8,863	0
Clinton County	2,007,836	41,754	2,049,590	464,910	202,847	668,674	157,281	0	37,654	0	0
Columbiana County	3,615,596	171,130	3,786,726	1,201,583	1,229,789	0	0	808,755	0	0	0
Coshocton County	2,665,432	27,224	2,692,656	573,443	237,273	67,000	0	316,046	0	0	0
Crawford County	2,091,755	300,298	2,392,053	1,020,065	192,123	427,992	0	336,628	5,947	0	0
Cuyahoga County	62,616,121	2,055,545	64,671,666	31,530,211	6,036,806	3,997,479	20,970,862	0	0	0	0
Defiance County	1,639,565	30,745	1,670,310	380,481	128,297	98,694	0	266,196	0	0	0
Delaware County	8,053,399	595,413	8,648,812	1,672,927	1,604,474	10,242,868	0	1,109,084	22,258	0	0
Erie County	3,845,387	0	3,845,387	910,879	472,937	266,262	0	496,902	0	0	0
Fairfield County	6,022,128	737,044	6,759,172	2,784,286	1,902,837	1,786,148	0	1,345,524	13,385	485	0
Franklin County	55,311,000	13,885,000	69,196,000	49,629,000	21,106,000	0	0	0	0	0	658,000
Fulton County	1,890,210	0	1,890,210	267,182	169,502	1,296,600	0	114,154	0	0	0
Gallia County	1,739,436	0	1,739,436	486,851	491,006	41,011	216,827	0	0	0	0
Geauga County	5,158,586	0	5,158,586	432,541	1,012,567	911,114	1,005,321	0	30,333	0	0
Greene County	7,525,751	1,100,988	8,626,739	2,265,860	3,357,510	0	0	127,805	0	0	0
Hamilton County	34,602,944	18,676	34,621,620	24,231,556	8,276,396	0	24,638,787	1,704,803	152,261	0	0
Hancock County	3,040,787	157,149	3,197,936	1,702,931	605,119	27,460	0	493,728	0	0	0
Henry County	1,591,002	0	1,591,002	452,749	181,832	25,496	0	147,729	0	0	0
Hocking County	1,610,286	0	1,610,286	241,771	470,469	1,900	298,610	0	0	0	0
Holmes County	1,925,405	0	1,925,405	824,603	297,183	0	0	214,380	0	0	0
Huron County	2,628,581	0	2,628,581	1,070,648	764,047	0	0	319,118	14,817	0	0
Jefferson County	3,529,460	0	3,529,460	689,448	743,713	886,822	1,017,523	0	14,265	0	0
Knox County	2,687,696	241,653	2,929,349	769,162	554,187	64,344	385,702	0	0	0	48,379
Lake County	11,347,376	232,042	11,579,418	1,981,067	1,078,217	0	1,537,341	0	122,831	0	0
Licking County	7,348,697	0	7,348,697	3,012,552	1,951,367	0	1,314,167	0	0	0	0
Logan County	2,583,976	0	2,583,976	1,547,997	574,448	0	0	433,913	0	0	0
Lorain County	15,486,384	39,825	15,526,209	3,294,716	5,588,934	1,743,371	2,311,525	0	0	0	0
Lucas County	24,028,535	93,303	24,121,838	11,094,278	2,306,397	0	0	2,036,980	0	0	0
Mahoning County	10,983,374	0	10,983,374	3,449,054	3,581,381	0	1,738,444	0	0	0	0
Marion County	3,077,383	268,886	3,346,269	820,666	992,211	1,252,456	0	565,301	0	0	0
Medina County	7,107,942	27,790	7,135,732	1,732,482	1,469,683	529,626	4,806,906	0	66,231	0	0

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Deferred Outflows of Resources				Liabilities							
County	Pension Related	Other Amounts	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
Miami County	4,721,941	0	4,721,941	1,319,084	1,401,812	0	79,922	0	0	0	0
Monroe County	1,066,871	0	1,066,871	452,848	283,108	162,897	333,306	0	0	0	0
Montgomery County	28,753,406	645,093	29,398,499	20,982,613	6,184,505	0	0	1,717,462	59,168	0	0
Morrow County	1,644,237	449,277	2,093,514	479,529	397,187	0	132,591	0	0	0	0
Muskingum County	4,954,131	258,563	5,212,694	782,789	462,861	22,460	943,443	0	44,961	0	0
Noble County	774,321	0	774,321	179,222	205,441	140,454	352,861	0	0	0	0
Pickaway County	2,389,562	0	2,389,562	296,249	915,206	9,000	170,081	0	6,897	0	0
Pike County	1,473,538	0	1,473,538	481,878	167,808	198,966	368,342	0	0	0	0
Portage County	6,896,418	0	6,896,418	2,130,309	1,630,422	0	741,421	0	0	0	0
Preble County	1,643,933	0	1,643,933	628,650	648,281	72,362	0	419,910	0	0	0
Richland County	7,550,417	2,089,773	9,640,190	1,770,537	1,788,598	1,973,049	1,318,425	0	19,596	0	0
Ross County	2,773,743	185,937	2,959,680	514,578	228,797	279,884	938,690	0	22,395	0	0
Sandusky County	4,993,113	25,307	5,018,420	1,506,038	704,358	0	708,886	0	0	0	0
Scioto County	3,272,277	178,205	3,450,482	1,252,206	452,056	202,251	0	816,784	34,117	0	0
Seneca County	2,707,504	0	2,707,504	1,278,359	272,614	0	0	419,822	1,356	0	0
Shelby County	2,887,656	0	2,887,656	230,008	333,062	99,913	464,995	0	9,922	0	0
Stark County	14,614,108	0	14,614,108	4,406,990	3,531,641	2,136,464	2,571,809	0	0	0	0
Summit County	24,750,135	917,410	25,667,545	12,022,851	2,340,688	0	0	2,786,853	0	0	10,597
Trumbull County	9,732,599	318,763	10,051,362	2,189,416	3,129,225	709,233	0	2,981,515	65,406	0	0
Tuscarawas County	3,415,353	0	3,415,353	746,883	277,624	18,362	1,220,041	0	0	0	0
Union County	3,364,756	45,929	3,410,685	1,491,795	617,362	0	0	508,329	0	0	0
Van Wert County	1,600,102	0	1,600,102	328,444	140,437	82,570	296,364	0	171,409	0	0
Warren County	9,794,002	0	9,794,002	4,036,473	2,711,225	0	970,875	0	0	68,002	0
Washington County	3,109,621	0	3,109,621	823,089	659,132	1,653,037	631,535	0	0	0	0
Wayne County	4,603,963	207,269	4,811,232	1,219,818	1,342,085	1,012,651	0	721,527	10,888	0	0
Wood County	5,918,389	0	5,918,389	1,607,360	2,086,052	250,784	0	1,029,623	28,310	23,742	24,000

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Liabilities (Continued)										
County	Accrued Interest Payable	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term				
						Due Within One Year	Due In More Than One Year	Due In More Than One Year Other Amounts	Other Liabilities	Total Liabilities
Allen County	55,502	311,787	0	0	0	4,588,712	33,542,777	15,847,076	10,874	57,736,954
Ashland County	2,080	13,908	0	0	0	802,397	13,685,974	1,457,486	0	17,213,213
Ashtabula County	54,051	0	1,115,677	0	0	2,488,100	31,430,926	19,303,405	290,486	57,729,649
Athens County	0	0	0	0	0	1,845,195	21,738,813	3,522,525	8,614	29,553,845
Auglaize County	10,775	0	0	0	0	1,081,250	11,970,083	2,008,513	177,904	17,413,822
Belmont County	54,489	110,897	0	0	2,886,000	2,463,513	21,146,031	9,434,397	0	38,920,207
Butler County	1,356,560	0	252,790	0	14,122,000	9,834,747	75,423,338	90,100,024	125,365	204,646,143
Carroll County	3,754	0	2,008	0	0	110,864	10,534,458	1,610,295	0	12,971,678
Clark County	49,225	5,851	0	0	7,120,000	1,745,712	38,533,930	12,565,750	0	65,594,053
Clermont County	34,077	0	704,731	0	0	2,817,460	48,273,013	10,398,525	0	66,242,304
Clinton County	12,046	0	0	0	0	966,988	11,946,110	4,148,073	0	18,604,583
Columbiana County	201,405	0	281,897	0	0	1,981,077	21,747,227	23,533,605	0	50,985,338
Coshocton County	12,704	0	293,134	1,872	0	1,322,144	14,810,322	2,401,969	0	20,035,907
Crawford County	28,259	0	0	0	0	1,070,486	12,666,143	10,059,314	23,670	25,830,627
Cuyahoga County	4,271,968	0	14,858,945	0	0	76,440,436	358,969,565	1,505,835,204	0	2,022,911,476
Defiance County	15,169	0	256,617	0	0	899,489	10,190,289	4,409,317	0	16,644,549
Delaware County	203,361	594,984	614,152	0	0	4,823,686	44,117,443	68,474,012	118,819	133,598,068
Erie County	83,490	126,806	0	59,548	0	2,721,524	21,459,206	15,713,965	58,077	42,369,596
Fairfield County	47,751	145,141	0	0	0	4,306,199	34,014,515	43,149,054	1,421	89,496,746
Franklin County	1,094,000	0	0	5,439,000	0	25,715,000	317,203,000	365,975,000	2,282,000	789,101,000
Fulton County	3,920	0	0	0	0	897,320	10,942,142	1,174,622	0	14,865,442
Gallia County	18,050	0	0	124,247	0	138,651	10,858,476	2,998,443	810,921	16,184,483
Geauga County	21,679	0	0	0	3,300,000	853,278	29,946,278	3,252,223	0	40,765,334
Greene County	73,576	0	6,681,119	0	110,000	1,687,006	42,552,505	27,348,593	0	84,203,974
Hamilton County	198,723	411,816	5,119,826	30,246,511	0	13,196,726	200,397,386	89,569,255	4,428,892	402,572,938
Hancock County	50,555	43,659	63,746	0	3,725,000	2,392,926	17,877,631	9,529,659	0	36,512,414
Henry County	853	0	0	0	0	808,046	9,151,909	907,335	403,874	12,079,823
Hocking County	0	0	0	0	0	392,856	8,696,119	1,861,895	0	11,963,620
Holmes County	13,458	0	0	0	0	1,105,256	11,935,274	6,390,790	0	20,780,944
Huron County	23,780	0	400,953	0	0	1,020,901	14,834,628	6,607,284	0	25,056,176
Jefferson County	70,072	51,894	851,712	9,356	0	4,587,850	20,866,199	16,684,822	0	46,473,676
Knox County	13,879	17,543	487,798	0	0	2,369,371	14,997,351	6,347,202	121,911	26,176,829
Lake County	80,127	0	122,575	0	0	2,553,178	62,926,919	29,152,969	0	99,555,224
Licking County	90,005	0	1,296,559	0	0	6,669,668	39,101,437	17,359,091	0	70,794,846
Logan County	69,756	0	0	0	12,000,000	1,109,433	14,513,982	6,652,477	0	36,902,006
Lorain County	95,880	0	2,372,733	0	3,230,000	3,007,416	77,071,101	32,165,490	0	130,881,166
Lucas County	1,006,770	0	0	0	19,874,000	22,731,365	137,530,734	100,831,069	0	297,411,593
Mahoning County	157,741	0	2,349,861	0	6,903,238	7,569,477	62,417,934	46,715,427	0	134,882,557
Marion County	43,600	9,413	0	0	0	1,163,932	16,931,527	11,375,473	4,226	33,158,805
Medina County	26,470	0	843,643	0	0	1,325,564	42,377,580	15,338,919	0	68,517,104

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Liabilities (Continued)										
County	Accrued Interest Payable	Retainage Payable	Claims Payable	Unearned Revenue	Notes Payable	Long Term			Other Liabilities	Total Liabilities
						Due Within One Year	Due In More Than One Year	Due In More Than One Year Other Amounts		
Miami County	45,249	0	294,748	0	5,000,000	3,246,857	26,737,109	16,567,808	81,380	54,773,969
Monroe County	211	0	0	0	0	262,605	6,060,729	431,293	0	7,986,997
Montgomery County	51,625	0	3,239,000	0	0	15,583,235	160,043,756	43,148,692	0	251,010,056
Morrow County	11,432	0	0	0	0	623,590	10,741,619	7,417,696	0	19,803,644
Muskingum County	22,869	0	935,442	0	0	4,014,112	29,100,930	11,392,978	53,336	47,776,181
Noble County	19,918	4,226	0	0	0	241,684	4,259,987	2,042,354	0	7,446,147
Pickaway County	12,221	0	0	0	0	1,506,716	13,178,740	3,109,997	0	19,205,107
Pike County	67,184	0	21,870	0	331,350	1,267,847	7,909,937	7,540,996	0	18,356,178
Portage County	60,178	0	109,633	0	0	5,459,943	40,261,265	22,760,911	0	73,154,082
Preble County	5,588	10,736	0	0	4,304	88,299	9,260,054	533,753	484,620	12,156,557
Richland County	80,672	0	965,715	0	2,476,984	3,432,006	42,517,754	31,555,639	0	87,898,975
Ross County	49,466	0	0	0	0	2,151,128	16,942,185	7,612,376	0	28,739,499
Sandusky County	9,193	0	0	0	0	2,445,536	8,987,960	4,091,589	115,694	18,569,254
Scioto County	20,467	58,061	0	0	0	2,198,922	19,351,710	7,871,790	67,106	32,325,470
Seneca County	6,309	0	0	134,406	0	894,419	15,848,045	2,942,271	0	21,797,601
Shelby County	0	9,167	0	0	0	105,900	15,429,181	1,719,018	0	18,401,166
Stark County	0	1,059,700	0	0	0	8,737,787	86,360,332	12,870,227	0	121,674,950
Summit County	234,320	0	0	0	0	16,918,665	138,819,103	71,136,459	126,214	244,395,750
Trumbull County	73,285	0	912,941	0	700,000	6,293,998	55,043,241	23,465,883	0	95,564,143
Tuscarawas County	7,223	0	985,657	0	0	1,149,795	19,189,700	2,694,296	0	26,289,581
Union County	73,832	0	0	0	450,000	9,495,544	17,827,298	5,496,793	0	35,960,953
Van Wert County	46,195	0	0	0	0	949,915	7,823,363	6,495,534	0	16,334,231
Warren County	0	0	520,508	0	5,300,000	4,105,178	50,159,595	23,564,377	0	91,436,233
Washington County	5,746	103,475	0	221,695	0	482,870	20,589,482	3,646,538	1,119,744	29,936,343
Wayne County	62,014	0	731,150	495,541	5,000,000	1,491,207	26,731,312	7,033,037	26,603	45,877,833
Wood County	24,550	87,166	0	0	0	4,055,776	8,605,608	34,048,625	46,203	51,917,799

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Deferred Inflows of Resources				Net Position			
County	Pension Related	Other Amounts	Total Deferred Inflows Of Resources	Net Investment In Capital	Restricted	Unrestricted Deficit	Total Net Position
				Assets			
Allen County	803,600	10,857,830	11,661,430	50,779,389	37,446,832	(17,250,570)	70,975,651
Ashland County	335,413	6,888,124	7,223,537	34,216,111	14,798,203	(6,290,547)	42,723,767
Ashtabula County	981,871	15,375,200	16,357,071	127,517,196	26,793,569	(4,359,221)	149,951,544
Athens County	460,444	12,460,664	12,921,108	51,754,033	22,050,471	(16,159,782)	57,644,722
Auglaize County	223,659	6,239,089	6,462,748	42,989,401	18,062,791	(1,957,426)	59,094,766
Belmont County	495,219	13,258,000	13,753,219	71,772,301	38,109,071	(8,813,231)	101,068,141
Butler County	1,326,759	68,991,685	70,318,444	342,894,355	96,272,652	(39,312,747)	399,854,260
Carroll County	353,192	4,865,000	5,218,192	31,880,258	7,647,173	2,862,282	42,389,713
Clark County	680,159	24,688,608	25,368,767	80,097,568	66,504,657	(8,586,972)	138,015,253
Clermont County	801,358	22,102,501	22,903,859	150,262,792	40,878,149	1,935,563	193,076,504
Clinton County	236,908	7,394,886	7,631,794	37,516,543	18,500,614	36,013,195	92,030,352
Columbiana County	763,227	11,569,204	12,332,431	22,627,797	32,584,982	12,437,305	67,650,084
Coshocton County	458,169	8,070,903	8,529,072	22,367,564	7,518,638	(1,918,645)	27,967,557
Crawford County	289,515	6,099,846	6,389,361	38,489,024	20,732,376	(4,124,196)	55,097,204
Cuyahoga County	10,359,865	332,699,336	343,059,201	515,853,986	459,043,732	(162,845,296)	812,052,422
Defiance County	761,131	5,838,145	6,599,276	61,383,958	9,518,240	10,510,211	81,412,409
Delaware County	838,228	30,350,417	31,188,645	176,514,278	70,655,834	23,958,348	271,128,460
Erie County	376,996	11,957,350	12,334,346	51,210,684	24,148,338	(1,177,489)	74,181,533
Fairfield County	614,568	32,029,185	32,643,753	162,414,457	48,993,553	(2,481,651)	208,926,359
Franklin County	8,238,000	416,836,000	425,074,000	463,248,000	668,974,000	4,340,000	1,136,562,000
Fulton County	357,118	7,661,000	8,018,118	48,679,958	17,550,403	10,361,617	76,591,978
Gallia County	194,865	4,121,800	4,316,665	104,024,377	8,692,326	(6,123,443)	106,593,260
Geauga County	752,029	29,895,614	30,647,643	174,739,215	37,662,056	(8,415,148)	203,986,123
Greene County	745,593	38,003,115	38,748,708	151,517,853	66,057,173	(9,052,123)	208,522,903
Hamilton County	3,520,585	235,205,499	238,726,084	267,343,781	374,383,296	(123,875,341)	517,851,736
Hancock County	492,967	10,987,160	11,480,127	103,463,437	26,121,562	15,102,548	144,687,547
Henry County	165,022	6,580,513	6,745,535	36,874,571	17,360,518	(331,531)	53,903,558
Hocking County	152,773	5,850,043	6,002,816	25,366,023	10,736,077	(3,239,747)	32,862,353
Holmes County	528,531	6,149,867	6,678,398	24,150,558	11,243,039	(1,220,129)	34,173,468
Huron County	283,512	5,934,808	6,218,320	34,937,091	14,303,469	(4,675,415)	44,565,145
Jefferson County	614,304	11,240,525	11,854,829	90,469,252	36,575,454	(9,639,083)	117,405,623
Knox County	263,474	10,407,430	10,670,904	52,230,095	27,883,770	(3,987,505)	76,126,360
Lake County	1,332,400	42,336,076	43,668,476	127,325,743	122,208,976	(10,354,242)	239,180,477
Licking County	755,987	27,182,159	27,938,146	59,194,881	28,848,713	1,207,467	89,251,061
Logan County	468,900	7,159,958	7,628,858	70,151,920	19,882,044	(3,904,309)	86,129,655
Lorain County	1,818,064	51,346,865	53,164,929	111,092,934	119,173,009	(39,085,563)	191,180,380
Lucas County	2,552,064	106,640,182	109,192,246	211,446,353	103,578,323	17,443,392	332,468,068
Mahoning County	1,273,768	34,725,169	35,998,937	104,880,283	89,525,929	(42,250,878)	152,155,334
Marion County	297,453	7,654,412	7,951,865	71,076,254	26,626,832	(6,854,702)	90,848,384
Medina County	900,657	26,598,736	27,499,393	49,326,620	56,461,626	(28,955,694)	76,832,552

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2015
All Counties Reporting Under GAAP

Deferred Inflows of Resources				Net Position			
County	Pension Related	Other Amounts	Total Deferred Inflows Of Resources	Net Investment In Capital	Restricted	Unrestricted Deficit	Total Net Position
				Assets			
Miami County	469,830	12,969,295	13,439,125	94,331,898	48,246,613	(5,071,531)	137,506,980
Monroe County	112,795	1,425,331	1,538,126	32,628,878	8,023,548	3,033,263	43,685,689
Montgomery County	2,816,509	140,970,217	143,786,726	513,372,660	179,175,404	12,338,096	704,886,160
Morrow County	304,304	4,393,879	4,698,183	25,720,758	4,502,243	889,101	31,112,102
Muskingum County	559,239	12,364,077	12,923,316	90,281,154	49,319,887	8,892	139,609,933
Noble County	74,840	3,685,286	3,760,126	25,494,505	7,586,030	1,212,936	34,293,471
Pickaway County	6,379,385	0	6,379,385	40,919,503	24,306,526	(6,030,659)	59,195,370
Pike County	172,813	3,685,965	3,858,778	43,491,696	17,526,991	5,298,021	66,316,708
Portage County	1,336,725	25,230,933	26,567,658	87,123,155	55,358,245	(7,710,947)	134,770,453
Preble County	162,742	3,798,106	3,960,848	32,783,705	10,277,343	(2,275,453)	40,785,595
Richland County	814,489	15,464,153	16,278,642	73,440,398	57,420,252	(25,276,789)	105,583,861
Ross County	475,121	11,197,384	11,672,505	28,904,098	14,612,465	(2,843,098)	40,673,465
Sandusky County	331,469	10,066,812	10,398,281	42,291,069	22,236,985	13,186,942	77,714,996
Scioto County	567,180	8,345,641	8,912,821	81,460,067	19,689,630	(6,155,745)	94,993,952
Seneca County	523,139	8,139,907	8,663,046	69,861,569	25,483,412	187,313	95,532,294
Shelby County	544,648	6,552,882	7,097,530	76,155,235	20,582,705	(6,121,989)	90,615,951
Stark County	2,020,133	57,099,079	59,119,212	185,091,691	146,503,744	(50,082,364)	281,513,071
Summit County	2,985,186	127,095,022	130,080,208	204,188,961	200,172,131	(69,955,705)	334,405,387
Trumbull County	2,480,333	33,444,357	35,924,690	93,878,264	65,094,405	3,316,515	162,289,184
Tuscarawas County	382,264	10,019,065	10,401,329	70,679,081	27,883,853	5,783,745	104,346,679
Union County	689,869	12,299,116	12,988,985	89,412,748	25,996,369	2,648,098	118,057,215
Van Wert County	137,441	4,924,145	5,061,586	25,493,202	8,321,370	(4,161,865)	29,652,707
Warren County	881,205	49,050,121	49,931,326	105,717,834	122,315,715	(7,318,658)	220,714,891
Washington County	261,850	9,232,083	9,493,933	145,671,546	18,849,368	(1,893,345)	162,627,569
Wayne County	696,150	14,753,369	15,449,519	66,819,469	30,404,390	(804,167)	96,419,692
Wood County	758,511	34,473,434	35,231,945	89,791,955	56,110,178	17,315,716	163,217,849

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
All Counties Reporting Under GAAP

Program Revenues					General Revenues					
County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Sales Taxes	Other Taxes	Grants And Entitlements Not Restricted To Specific Programs	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes
Allen County	11,747,319	29,285,502	3,278,867	44,311,688	11,239,558	16,974,925	0	3,147,667	0	0
Ashland County	3,974,305	15,889,076	0	19,863,381	7,106,368	7,823,894	4,407	2,245,049	0	19,872
Ashtabula County	12,297,484	35,588,344	759,537	48,645,365	15,946,024	10,852,990	949,163	4,931,901	0	166,447
Athens County	6,022,269	24,497,921	407,499	30,927,689	14,502,024	8,372,286	0	2,181,877	0	0
Auglaize County	7,226,129	10,114,662	692,880	18,033,671	6,123,464	9,443,956	0	1,111,778	(44,092)	0
Belmont County	8,699,475	21,833,230	833,318	31,366,023	13,083,769	19,028,400	0	1,214,738	0	0
Butler County	47,012,547	55,728,383	15,507,242	118,248,172	61,386,518	41,852,127	2,630,441	11,646,619	0	11,121,767
Carroll County	4,447,161	9,104,185	2,721,446	16,272,792	5,857,708	3,261,211	0	1,483,853	0	0
Clark County	15,536,297	41,821,777	337,696	57,695,770	21,236,830	26,467,416	0	5,078,613	670,937	0
Clermont County	28,401,927	34,220,256	6,703,712	69,325,895	19,268,507	26,104,744	684,857	3,733,141	0	0
Clinton County	4,980,983	12,170,334	2,027,181	19,178,498	6,140,834	8,658,020	0	1,787,686	0	0
Columbiana County	8,639,894	33,610,006	109,836	42,359,736	8,951,060	16,932,521	0	4,600,064	0	0
Coshocton County	6,975,345	13,276,792	1,570,872	21,823,009	7,671,564	5,995,329	0	2,334,253	0	821
Crawford County	10,770,244	13,437,791	1,152,779	25,360,814	5,832,798	6,003,519	0	1,345,056	0	0
Cuyahoga County	107,359,681	389,491,096	47,490,464	544,341,241	374,001,241	257,703,053	4,650,088	43,576,110	28,954	15,560,505
Defiance County	4,129,743	8,056,736	1,276,395	13,462,874	6,050,051	5,733,557	0	1,895,191	0	0
Delaware County	25,895,321	22,512,793	1,336,393	49,744,507	29,665,529	52,840,305	0	5,170,464	0	667,339
Erie County	10,520,655	20,299,151	512,701	31,332,507	9,425,749	15,708,440	0	3,201,517	0	1,866,674
Fairfield County	19,134,681	32,988,798	1,460,605	53,584,084	24,064,461	20,987,311	2,100,675	4,150,472	0	0
Franklin County	129,718,000	294,968,000	10,245,000	434,931,000	404,519,000	293,785,000	0	26,318,000	0	0
Fulton County	5,978,718	9,680,917	3,850,853	19,510,488	7,918,606	8,314,532	0	2,575,517	0	0
Gallia County	4,812,166	17,347,447	0	22,159,613	3,682,051	4,511,692	0	885,391	0	0
Geauga County	10,701,441	26,657,497	1,308,554	38,667,492	26,531,423	14,500,260	0	2,854,106	0	0
Greene County	18,558,667	30,105,925	1,277,792	49,942,384	37,607,966	26,351,943	987,072	4,571,615	0	0
Hamilton County	101,061,887	208,947,100	5,049,227	315,058,214	231,836,342	114,860,671	34,944,807	0	57,528	0
Hancock County	8,734,800	22,382,940	1,945,398	33,063,138	10,816,772	14,604,344	0	2,620,056	0	281,980
Henry County	4,277,699	10,653,932	997,216	15,928,847	6,666,309	4,003,496	0	1,971,620	0	0
Hocking County	3,554,390	5,947,466	573,759	10,075,615	5,160,893	4,066,274	1,097,227	1,465,814	4,772	0
Holmes County	6,675,027	12,265,793	1,680,152	20,620,972	6,350,503	7,278,209	0	1,758,102	0	0
Huron County	5,247,011	18,118,428	387,760	23,753,199	5,996,880	10,019,599	0	2,053,876	0	0
Jefferson County	9,635,510	32,471,001	2,054,970	44,161,481	10,678,409	13,431,644	0	2,080,255	0	0
Knox County	4,591,961	14,330,767	2,400,749	21,323,477	11,061,995	7,008,914	0	2,801,438	0	0
Lake County	21,488,417	33,619,912	2,477,392	57,585,721	43,910,929	35,744,258	4,060,741	24,711,329	0	0
Licking County	18,134,628	33,769,839	4,766,395	56,670,862	26,445,255	33,056,527	114,874	5,653,545	0	0
Logan County	6,935,423	13,403,023	2,980,181	23,318,627	7,174,749	9,378,441	0	988,365	0	0
Lorain County	34,840,543	72,402,942	5,420,185	112,663,670	48,263,626	29,169,466	0	14,386,996	0	0
Lucas County	44,813,902	168,287,924	1,981,630	215,083,456	105,615,634	100,294,344	5,720,339	19,494,999	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
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Program Revenues					General Revenues					
County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Sales Taxes	Other Taxes	Grants And Entitlements Not Restricted To Specific Programs	Gain On Sale Of Capital Asset	Payment In Lieu Of Taxes
Mahoning County	24,647,315	65,156,016	4,985,488	94,788,819	33,503,227	41,429,228	1,940,022	5,751,011	0	0
Marion County	5,066,704	19,936,842	4,356,112	29,359,658	6,986,713	12,529,247	0	1,823,669	0	593,478
Medina County	14,636,445	34,488,282	3,329,407	52,454,134	27,488,035	24,937,295	2,302,491	5,287,419	0	0
Miami County	20,482,249	19,506,422	12,147,520	52,136,191	13,398,330	17,321,797	0	4,040,688	0	0
Monroe County	3,083,159	8,538,891	995,062	12,617,112	2,044,712	6,861,812	0	690,804	0	0
Montgomery County	53,153,109	165,317,305	14,495,204	232,965,618	129,020,593	80,066,149	9,955,740	20,361,261	0	0
Morrow County	5,527,088	13,091,250	229,825	18,848,163	4,975,118	3,909,215	0	1,953,127	0	0
Muskingum County	11,094,474	25,117,567	2,430,379	38,642,420	12,411,627	19,346,296	0	2,642,609	0	445,375
Noble County	1,967,145	5,739,230	421,761	8,128,136	2,170,358	2,252,798	0	451,061	0	0
Pickaway County	5,062,132	13,252,029	450,000	18,764,161	7,694,285	8,211,873	0	1,442,073	0	118,696
Pike County	2,841,052	13,991,318	2,403,419	19,235,789	3,627,144	4,716,658	0	174,478	0	0
Portage County	23,722,406	34,241,517	2,460,515	60,424,438	25,078,105	21,271,135	0	4,853,286	0	0
Preble County	4,253,499	10,886,834	1,216,560	16,356,893	4,409,476	5,579,575	0	1,532,935	0	0
Richland County	14,498,117	40,433,897	4,489,132	59,421,146	17,894,578	21,748,300	0	3,991,308	0	0
Ross County	5,584,891	13,345,748	1,713,339	20,643,978	10,453,153	15,718,979	0	2,107,043	0	0
Sandusky County	8,908,785	19,677,408	853,436	29,439,629	9,791,666	11,305,723	0	2,946,757	0	0
Scioto County	7,100,201	25,383,862	968,270	33,452,333	6,917,690	12,154,402	464,546	2,226,581	0	205
Seneca County	6,130,334	13,884,149	3,718,367	23,732,850	5,602,700	8,794,117	0	2,426,029	0	0
Shelby County	7,472,996	12,453,646	160,370	20,087,012	6,547,883	10,040,539	155,739	3,235,348	0	0
Stark County	29,353,922	104,795,827	4,937,587	139,087,336	55,363,747	32,906,197	0	8,875,245	0	0
Summit County	59,766,574	136,899,323	3,251,809	199,917,706	124,447,106	44,788,369	11,046,058	0	0	0
Trumbull County	24,373,211	55,970,893	7,257,864	87,601,968	33,023,345	25,977,706	0	6,208,024	3,290	0
Tuscarawas County	7,894,460	21,835,317	2,621,232	32,351,009	10,366,418	13,199,699	0	2,988,879	23,996	0
Union County	6,935,809	16,453,059	600,425	23,989,293	11,944,272	13,741,639	0	4,230,544	0	0
Van Wert County	3,487,994	10,130,922	764,502	14,383,418	4,404,285	4,450,660	409,519	1,286,703	0	146,652
Warren County	18,866,108	18,474,444	1,702,284	39,042,836	46,638,924	37,382,106	8,791,862	9,320,339	0	0
Washington County	7,104,998	17,829,528	2,636,677	27,571,203	9,171,840	13,775,181	0	1,766,672	8,971	0
Wayne County	13,040,673	23,509,292	3,051,358	39,601,323	14,742,567	13,038,946	0	3,159,636	0	0
Wood County	21,591,795	30,002,981	5,710,722	57,305,498	35,563,871	20,639,561	130,201	3,401,081	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
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General Revenues (Continued)					Other Items		Governmental Activities Expenses General Government		
County	Unrestricted Contributions	Investment Earnings	Miscellaneous	Total General Revenues	Special Item	Transfers	Total Revenues And Other Items	Legislative And Executive	Judicial
Allen County	0	519,234	6,105,785	37,987,169	0	318,207	82,617,064	11,308,558	8,644,402
Ashland County	0	62,360	1,032,925	18,294,875	0	0	38,158,256	4,858,363	1,901,493
Ashtabula County	0	405,953	2,803,812	36,056,290	0	(597,500)	84,104,155	9,941,789	5,691,952
Athens County	0	287,928	2,717,693	28,061,808	0	0	58,989,497	8,010,255	2,673,329
Auglaize County	0	204,283	647,391	17,486,780	0	0	35,520,451	5,661,126	2,253,692
Belmont County	0	389,531	950,034	34,666,472	0	(1,307,588)	64,724,907	12,277,755	3,617,281
Butler County	0	2,021,819	1,089,009	131,748,300	0	0	249,996,472	27,378,605	14,062,880
Carroll County	0	21,248	894,515	11,518,535	0	4,709	27,796,036	3,927,164	1,198,936
Clark County	0	946,667	1,735,549	56,136,012	0	0	113,831,782	11,425,270	13,539,961
Clermont County	0	862,941	3,290,743	53,944,933	0	0	123,270,828	19,320,912	12,238,801
Clinton County	0	590,278	621,407	17,798,225	0	0	36,976,723	7,869,875	3,224,130
Columbiana County	0	345,873	469,393	31,298,911	0	0	73,658,647	7,957,864	5,781,287
Coshocton County	197,094	0	658,104	16,857,165	1,556,105	0	40,236,279	4,195,871	1,971,879
Crawford County	0	237,446	1,078,812	14,497,631	0	(17,184)	39,841,261	4,465,816	2,512,270
Cuyahoga County	5,000	5,618,230	24,994,283	726,137,464	0	(964,177)	1,269,514,528	115,211,337	375,285,053
Defiance County	0	323,198	931,287	14,933,284	0	(29,854)	28,366,304	5,613,678	1,806,316
Delaware County	0	1,952,090	1,798,652	92,094,379	0	0	141,838,886	18,168,347	9,782,809
Erie County	0	304,382	1,155,370	31,662,132	0	8,692	63,003,331	11,891,925	8,248,581
Fairfield County	38,071	845,906	996,526	53,183,422	0	0	106,767,506	13,675,852	6,633,915
Franklin County	0	9,821,000	0	734,443,000	0	(2,645,000)	1,166,729,000	140,297,000	82,822,000
Fulton County	0	343,067	1,491,918	20,643,640	0	(75,000)	40,079,128	5,456,147	1,997,386
Gallia County	3,200	49,609	958,778	10,090,721	0	0	32,250,334	4,928,244	2,166,690
Geauga County	0	458,814	2,119,508	46,464,111	0	(818,724)	84,312,879	13,060,802	5,476,346
Greene County	0	1,022,404	1,172,189	71,713,189	0	(19,266)	121,636,307	16,708,608	8,071,770
Hamilton County	92,490	6,024,415	205,130	388,021,383	0	(3,285,716)	699,793,881	59,362,693	92,370,447
Hancock County	0	337,190	110,271	28,770,613	0	0	61,833,751	6,220,443	4,555,160
Henry County	0	79,543	385,185	13,106,153	0	0	29,035,000	3,225,035	1,393,326
Hocking County	0	40,641	216,857	12,052,478	0	0	22,128,093	3,578,647	2,087,780
Holmes County	0	149,750	128,382	15,664,946	0	(100,000)	36,185,918	5,465,618	2,060,862
Huron County	0	93,677	1,090,675	19,254,707	0	0	43,007,906	7,370,587	2,081,301
Jefferson County	0	98,022	324,729	26,613,059	0	0	70,774,540	6,454,200	4,123,407
Knox County	0	345,717	1,291,627	22,509,691	0	(115,842)	43,717,326	6,843,613	2,322,686
Lake County	0	781,056	8,481,952	117,690,265	0	100,000	175,375,986	19,487,446	0
Licking County	0	628,792	1,510,346	67,409,339	0	(3,085)	124,077,116	29,693,899	0
Logan County	0	231,426	348,812	18,121,793	0	(94,306)	41,346,114	5,211,165	2,884,825
Lorain County	0	1,036,624	4,012,395	96,869,107	0	(250,000)	209,282,777	31,002,765	20,410,622
Lucas County	0	1,760,694	6,009,011	238,895,021	0	0	453,978,477	59,538,073	56,314,824

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
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General Revenues (Continued)					Other Items		Governmental Activities Expenses General Government		
County	Unrestricted Contributions	Investment Earnings	Miscellaneous	Total General Revenues	Special Item	Transfers	Total Revenues And Other Items	Legislative And Executive	Judicial
Mahoning County	0	977,013	3,085,506	86,686,007	0	212,000	181,686,826	23,050,539	23,075,087
Marion County	0	240,150	1,754,306	23,927,563	0	0	53,287,221	6,583,697	2,588,560
Medina County	0	796,269	3,219,224	64,030,733	0	0	116,484,867	27,065,557	10,828,349
Miami County	0	428,712	308,011	35,497,538	0	0	87,633,729	15,576,077	0
Monroe County	0	140,733	430,229	10,168,290	0	(2,500)	22,782,902	2,783,130	1,205,249
Montgomery County	0	4,520,835	5,525,567	249,450,145	0	(3,180,588)	479,235,175	30,836,259	176,019,904
Morrow County	0	118,761	1,637,836	12,594,057	0	0	31,442,220	4,900,860	1,454,699
Muskingum County	0	652,918	247,410	35,746,235	0	33,868	74,422,523	8,650,321	7,046,782
Noble County	0	58,908	297,468	5,230,593	0	0	13,358,729	2,755,707	546,042
Pickaway County	0	276,936	1,342,259	19,086,122	0	0	37,850,283	5,780,962	2,272,252
Pike County	0	154,522	825,159	9,497,961	0	0	28,733,750	6,160,628	1,296,893
Portage County	0	956,096	863,883	53,022,505	0	0	113,446,943	14,822,794	10,415,134
Preble County	0	497,362	525,087	12,544,435	0	0	28,901,328	4,095,269	2,016,632
Richland County	0	478,939	955,508	45,068,633	0	34,002	104,523,781	11,123,917	11,281,244
Ross County	0	390,762	1,597,888	30,267,825	0	0	50,911,803	7,667,879	4,752,770
Sandusky County	0	209,608	1,702,713	25,956,467	0	0	55,396,096	7,106,409	4,163,340
Scioto County	275	7,173	1,146,535	22,917,407	0	30,000	56,399,740	7,362,968	2,794,910
Seneca County	6,830	204,282	734,951	17,768,909	0	(362,699)	41,139,060	6,577,332	2,476,103
Shelby County	0	219,371	73,148	20,272,028	0	(85,000)	40,274,040	5,239,695	2,694,333
Stark County	0	1,042,676	9,897,609	108,085,474	0	0	247,172,810	28,211,176	16,924,005
Summit County	13,216,708	2,751,379	4,182,814	200,432,434	0	(7,953)	400,342,187	40,366,670	32,843,171
Trumbull County	0	298,162	2,315,917	67,826,444	0	548,074	155,976,486	23,933,968	12,698,149
Tuscarawas County	0	95,796	1,677,963	28,352,751	0	0	60,703,760	9,458,559	4,744,831
Union County	0	532,664	353,270	30,802,389	0	0	54,791,682	10,184,523	3,859,783
Van Wert County	0	124,758	200,251	11,022,828	0	0	25,406,246	5,214,315	1,381,962
Warren County	0	1,605,704	12,258	103,751,193	0	0	142,794,029	20,947,312	10,031,641
Washington County	0	85,264	866,978	25,674,906	0	0	53,246,109	6,753,042	2,727,268
Wayne County	0	334,902	900,770	32,176,821	0	(3,911,846)	67,866,298	8,823,057	6,109,224
Wood County	0	1,293,961	1,614,354	62,643,029	0	(130,593)	119,817,934	21,438,074	9,135,703

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
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Governmental Activities Expenses (Continued)

County	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Intergovernmental	Interest And Fiscal Charges	Other Expenses	Total Governmental Activities Expenses
Allen County	11,121,406	10,174,431	15,702,479	19,131,373	1,736,028	0	291,646	0	78,110,323
Ashland County	6,677,919	6,980,879	10,953,382	6,489,588	46,111	701,860	28,118	0	38,637,713
Ashtabula County	10,588,216	6,738,550	17,670,371	28,915,096	341,895	0	622,948	0	80,510,817
Athens County	5,835,168	8,732,968	4,072,784	30,071,687	54,972	0	65,209	7,518	59,523,890
Auglaize County	6,175,407	7,757,135	7,540,177	4,475,033	0	0	34,079	1,968,288	35,864,937
Belmont County	8,516,368	7,513,381	14,448,021	12,740,520	0	332,372	372,352	1,391,806	61,209,856
Butler County	49,177,077	18,063,438	45,296,552	60,004,857	485,924	12,769,511	2,601,783	0	229,840,627
Carroll County	2,926,247	5,722,321	4,712,160	5,393,512	0	0	24,554	308,221	24,213,115
Clark County	16,202,935	12,719,729	17,987,916	31,919,917	1,119,238	0	482,957	0	105,397,923
Clermont County	31,516,208	15,837,043	1,372,808	30,136,096	0	0	299,425	7,557,034	118,278,327
Clinton County	5,751,145	6,874,456	4,322,478	8,454,076	0	0	169,498	0	36,665,658
Columbiana County	8,948,256	9,925,039	3,827,063	30,903,643	9,585	0	924,026	1,166,771	69,443,534
Coshocton County	6,657,382	8,704,952	9,723,740	6,914,194	3,228	187,800	100,422	392,386	38,851,854
Crawford County	6,293,989	10,379,311	6,223,073	7,232,770	0	0	495,050	30,987	37,633,266
Cuyahoga County	0	39,225,511	115,510,175	487,507,685	0	0	66,336,367	73,455,004	1,272,531,132
Defiance County	4,629,931	6,719,177	5,018,068	3,112,102	5,183	0	199,673	325,156	27,429,284
Delaware County	38,402,580	19,991,370	15,913,623	10,246,348	0	13,326,320	2,045,698	0	127,877,095
Erie County	11,542,810	9,373,872	8,827,678	10,689,399	0	734,233	522,018	1,364,847	63,195,363
Fairfield County	18,203,146	11,090,804	22,489,901	24,695,755	0	2,311,761	1,490,379	628,177	101,219,690
Franklin County	173,302,000	34,546,000	307,967,000	315,824,000	19,275,000	0	13,568,000	9,729,000	1,097,330,000
Fulton County	7,634,190	5,349,456	6,904,748	4,815,726	538,570	1,014,096	20,684	8,389	33,739,392
Gallia County	5,184,511	4,917,549	2,936,805	8,763,890	1,766,813	0	116,099	0	30,780,601
Geauga County	13,699,501	9,426,182	5,672,702	33,034,983	0	0	54,925	300,022	80,725,463
Greene County	20,907,748	8,564,111	25,928,609	26,875,768	3,033,427	0	940,352	1,678,489	112,708,882
Hamilton County	98,295,815	36,602,352	171,549,396	179,631,438	19,774,686	0	2,987,312	18,516,422	679,090,561
Hancock County	8,609,661	7,076,722	16,104,699	10,457,791	396,577	0	455,763	676,154	54,552,970
Henry County	3,674,323	6,648,119	1,957,880	10,471,677	0	295,628	9,214	1,740,937	29,416,139
Hocking County	4,413,077	4,142,145	5,970,109	1,080,091	240,994	0	27,498	132,843	21,673,184
Holmes County	4,707,218	6,439,719	353,851	12,872,508	385,234	0	168,301	0	32,453,311
Huron County	5,689,776	5,599,766	9,480,113	9,264,617	325,200	0	317,138	0	40,128,498
Jefferson County	11,451,829	8,455,519	13,354,461	14,337,785	215,667	0	720,233	1,233,841	60,346,942
Knox County	7,260,387	7,185,042	529,545	18,192,793	0	0	228,376	0	42,562,442
Lake County	44,551,918	12,771,352	12,679,138	64,920,069	0	0	852,713	1,949,162	157,211,798
Licking County	24,942,353	11,157,198	5,283,625	45,130,728	412,464	0	726,777	838,411	118,185,455
Logan County	5,285,848	6,452,899	1,227,359	12,943,154	4,680	0	262,477	1,578,628	35,851,035
Lorain County	26,955,407	13,682,460	25,028,420	69,925,747	0	0	921,083	1,311,000	189,237,504
Lucas County	81,588,762	17,328,079	96,918,579	87,537,652	14,377,967	0	4,551,921	0	418,155,857

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
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Governmental Activities Expenses (Continued)

County	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Intergovernmental	Interest And Fiscal Charges	Other Expenses	Total Governmental Activities Expenses
Mahoning County	31,088,021	14,205,410	37,031,027	39,850,859	0	0	1,899,467	0	170,200,410
Marion County	11,038,769	5,881,623	6,577,773	11,620,375	35,100	0	471,024	299,096	45,096,017
Medina County	21,611,978	11,334,359	25,217,869	16,893,025	0	0	291,290	619,149	113,861,576
Miami County	20,406,623	15,329,333	16,784,936	12,255,631	543,547	0	382,933	0	81,279,080
Monroe County	2,967,588	1,969,046	2,529,615	3,523,149	0	0	11,997	582,520	15,572,294
Montgomery County	0	17,130,746	0	227,180,491	0	0	741,276	16,249,968	468,158,644
Morrow County	4,390,221	5,178,990	3,106,523	8,556,846	0	723,695	259,114	2,626,007	31,196,955
Muskingum County	12,384,072	9,073,802	2,750,648	28,995,665	0	0	311,173	0	69,212,463
Noble County	1,714,536	3,015,806	1,174,403	2,733,199	621,311	0	59,540	0	12,620,544
Pickaway County	7,216,039	5,517,926	4,810,764	7,126,641	372,755	0	135,481	270,827	33,503,647
Pike County	4,169,710	6,563,998	5,807,749	6,831,270	140,003	0	158,540	1,003,500	32,132,291
Portage County	17,420,053	10,942,717	29,729,664	25,517,708	0	0	778,556	0	109,626,626
Preble County	4,549,413	4,791,082	371,835	11,658,766	0	72,935	17,415	619,086	28,192,433
Richland County	15,364,256	8,492,441	28,525,641	23,021,743	280,690	0	1,244,237	177,690	99,511,859
Ross County	11,560,414	9,456,147	780,912	14,294,781	4,184	0	444,501	1,187,981	50,149,569
Sandusky County	12,651,106	6,095,358	727,779	20,402,800	341,944	186,300	130,269	0	51,805,305
Scioto County	8,189,032	6,706,984	11,758,238	12,794,293	421,744	0	333,834	1,537,877	51,899,880
Seneca County	6,571,245	6,328,949	8,730,842	6,847,003	164,791	0	93,170	586,964	38,376,399
Shelby County	5,538,684	11,080,220	348,017	13,861,154	0	235,750	40,315	325,068	39,363,236
Stark County	33,410,168	24,219,146	83,135,296	60,254,313	0	0	191,168	0	246,345,272
Summit County	80,328,308	14,585,564	117,171,995	98,139,111	8,507,341	0	2,744,406	4,310,043	398,996,609
Trumbull County	20,165,552	24,267,186	30,705,619	40,807,798	0	0	688,941	0	153,267,213
Tuscarawas County	11,174,945	8,686,069	9,023,432	15,875,157	380,528	0	92,741	0	59,436,262
Union County	7,379,669	6,126,575	2,630,045	18,699,446	524,981	432,174	250,736	0	50,087,932
Van Wert County	3,302,041	3,461,333	130,998	7,477,066	34,920	111,980	251,911	408,049	21,774,575
Warren County	32,704,802	14,097,496	721,478	46,556,568	0	0	856,805	1,868,539	127,784,641
Washington County	9,907,899	6,437,418	12,909,666	10,476,789	406,896	376,494	89,387	0	50,084,859
Wayne County	11,015,059	9,206,505	620,922	29,829,329	757,438	0	248,416	0	66,609,950
Wood County	10,074,413	9,524,192	10,454,155	44,455,965	345,998	434,643	250,008	1,207,935	107,321,086

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
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Net Position			
County	Change In Net Position	Beginning Of Year	End Of Year
Allen County	4,506,741	66,468,910	70,975,651
Ashland County	(479,457)	43,203,224	42,723,767
Ashtabula County	3,593,338	146,358,206	149,951,544
Athens County	(534,393)	58,179,115	57,644,722
Auglaize County	(344,486)	59,439,252	59,094,766
Belmont County	3,515,051	97,553,090	101,068,141
Butler County	20,155,845	379,698,415	399,854,260
Carroll County	3,582,921	38,806,792	42,389,713
Clark County	8,433,859	129,581,394	138,015,253
Clermont County	4,992,501	188,084,003	193,076,504
Clinton County	311,065	91,719,287	92,030,352
Columbiana County	4,215,113	63,434,971	67,650,084
Coshocton County	1,384,425	26,583,132	27,967,557
Crawford County	2,207,995	52,889,209	55,097,204
Cuyahoga County	(3,016,604)	815,069,026	812,052,422
Defiance County	937,020	80,475,389	81,412,409
Delaware County	13,961,791	257,166,669	271,128,460
Erie County	(192,032)	74,373,565	74,181,533
Fairfield County	5,547,816	203,378,543	208,926,359
Franklin County	69,399,000	1,067,163,000	1,136,562,000
Fulton County	6,339,736	70,252,242	76,591,978
Gallia County	1,469,733	105,123,527	106,593,260
Geauga County	3,587,416	200,398,707	203,986,123
Greene County	8,927,425	199,595,478	208,522,903
Hamilton County	20,703,320	497,148,416	517,851,736
Hancock County	7,280,781	137,406,766	144,687,547
Henry County	(381,139)	54,284,697	53,903,558
Hocking County	454,909	32,407,444	32,862,353
Holmes County	3,732,607	30,440,861	34,173,468
Huron County	2,879,408	41,685,737	44,565,145
Jefferson County	10,427,598	106,978,025	117,405,623
Knox County	1,154,884	74,971,476	76,126,360
Lake County	18,164,188	221,016,289	239,180,477
Licking County	5,891,661	83,359,400	89,251,061
Logan County	5,495,079	80,634,576	86,129,655
Lorain County	20,045,273	171,135,107	191,180,380
Lucas County	35,822,620	296,645,448	332,468,068

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
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Net Position			
County	Change In Net Position	Beginning Of Year	End Of Year
Mahoning County	11,486,416	140,668,918	152,155,334
Marion County	8,191,204	82,657,180	90,848,384
Medina County	2,623,291	74,209,261	76,832,552
Miami County	6,354,649	131,152,331	137,506,980
Monroe County	7,210,608	36,475,081	43,685,689
Montgomery County	11,076,531	693,809,629	704,886,160
Morrow County	245,265	30,866,837	31,112,102
Muskingum County	5,210,060	134,399,873	139,609,933
Noble County	738,185	33,555,286	34,293,471
Pickaway County	4,346,636	54,848,734	59,195,370
Pike County	(3,398,541)	69,715,249	66,316,708
Portage County	3,820,317	130,950,136	134,770,453
Preble County	708,895	40,076,700	40,785,595
Richland County	5,011,922	100,571,939	105,583,861
Ross County	762,234	39,911,231	40,673,465
Sandusky County	3,590,791	74,124,205	77,714,996
Scioto County	4,499,860	90,494,092	94,993,952
Seneca County	2,762,661	92,769,633	95,532,294
Shelby County	910,804	89,705,147	90,615,951
Stark County	827,538	280,685,533	281,513,071
Summit County	1,345,578	333,059,809	334,405,387
Trumbull County	2,709,273	159,579,911	162,289,184
Tuscarawas County	1,267,498	103,079,181	104,346,679
Union County	4,703,750	113,353,465	118,057,215
Van Wert County	3,631,671	26,021,036	29,652,707
Warren County	15,009,388	205,705,503	220,714,891
Washington County	3,161,250	159,466,319	162,627,569
Wayne County	1,256,348	95,163,344	96,419,692
Wood County	12,496,848	150,721,001	163,217,849

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under GAAP

Assets											
County	Cash And Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable
Allen County	6,954,317	0	44,760	40,987	0	1,465,735	0	897,349	172,459	2,861,990	4,352,561
Ashland County	3,341,939	0	28,889	19,333	1,248	11,265	0	0	66,987	2,125,143	1,644,955
Ashtabula County	5,410,315	0	0	59,799	85,949	222,421	0	0	136,523	3,411,828	2,788,691
Athens County	2,316,073	0	15,813	59,610	7,747	578,266	0	891,317	141,531	1,976,272	1,084,390
Auglaize County	6,658,340	0	88,048	2,452	2,502	0	1,543,894	808,022	300,572	2,431,650	1,448,250
Belmont County	5,163,012	0	21,613	0	0	0	0	895,975	119,388	2,921,405	5,139,443
Butler County	28,759,372	0	139,520	356,698	554	0	74,372	0	596,531	12,944,352	11,412,826
Carroll County	5,010,242	0	8,995	3,109	27,966	47,773	0	0	116,717	1,713,085	795,444
Clark County	12,807,701	0	127,203	193,263	259,421	0	9,957	0	156,779	3,758,396	5,472,133
Clermont County	22,720,622	0	0	268,649	86,892	2,665,084	0	1,495,983	0	8,381,036	4,499,121
Columbiana County	0	6,088,899	125,103	93,774	32,545	0	27,473	0	238,631	0	4,303,339
Clinton County	20,459,590	40,002	8,129	51,140	37,472	6,108	3,376,987	455,507	74,695	2,185,084	2,245,776
Coshocton County	3,150,642	0	56,853	48,698	76,349	9,883	28,634	0	63,848	1,953,744	1,550,945
Crawford County	5,426,945	0	28,365	27,867	29,732	455,948	0	0	142,788	1,374,244	1,008,101
Cuyahoga County	195,568,357	0	0	960,323	4,836,386	16,097,509	0	16,481,806	0	15,316,638	67,357,164
Defiance County	5,961,810	0	59,470	95,983	95,341	4,938,505	77,781	645,110	681,042	2,133,838	976,740
Delaware County	36,822,469	0	278,920	339,388	345,113	8,388,039	0	0	1,618,695	10,885,066	14,186,926
Erie County	10,711,096	0	153,521	100,471	7,283	3,352,069	0	0	128,160	4,642,938	3,745,106
Fairfield County	9,917,794	0	86,393	248,142	420,872	3,156,334	0	2,549,841	530,279	8,665,752	5,744,882
Franklin County	179,218,000	0	2,562,000	2,123,000	1,021,000	0	837,000	0	0	34,830,000	77,576,000
Fulton County	10,378,237	0	69,900	135,753	77,927	170,311	25,656	0	44,815	1,705,080	1,987,983
Gallia County	1,920,034	0	0	0	100	66,781	0	501,134	61,493	3,252,626	650,258
Geauga County	10,788,707	0	219,840	2,423	69,006	3,703	0	1,355,236	112,785	6,771,299	7,221,998
Greene County	30,355,213	0	0	98,530	256,064	333,438	76,346	0	0	12,921,257	0
Hamilton County	73,091,617	0	0	1,057,848	3,767,187	0	3,982,902	7,326,449	0	44,161,959	12,743,657
Hancock County	6,064,062	0	83,277	53,485	307,516	95,810	58,964	0	382,305	2,220,299	4,116,755
Henry County	6,205,933	0	18,655	2,149	17,312	0	701	0	47,020	1,678,279	1,070,060
Hocking County	3,386,802	0	4,323	6,376	0	20,870	0	467,098	0	2,679,529	0
Holmes County	7,367,626	0	57,917	7,889	41,930	0	1,472	0	98,404	2,516,687	1,873,266
Huron County	4,789,957	0	5,870	26,561	50,621	0	0	0	123,242	3,386,133	0
Jefferson County	1,180,126	54,800	42,565	3,697	363,659	2,841,698	0	1,139,110	84,201	2,353,807	1,498,708
Knox County	3,942,175	0	2,930	71,681	118,238	0	37,000	1,060,760	72,243	5,336,491	0
Lake County	28,298,994	0	0	287,597	355,479	77,702	214,509	0	161,536	5,212,462	5,898,275
Licking County	21,572,422	0	132,609	105,662	231,412	0	65,531	2,493,843	0	16,616,888	0
Logan County	3,928,922	0	0	51,393	117,686	59,226	22,000	447,551	220,115	4,330,092	0
Lorain County	1,945,575	0	190,464	283,243	375,821	13,491,246	454,616	3,069,922	0	8,014,551	3,213,801
Lucas County	34,755,429	0	0	500,390	394,354	0	0	0	295,510	13,155,952	28,127,019
Mahoning County	8,779,466	0	0	1,405	325,947	246,957	0	3,399,321	0	6,207,191	9,750,733

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
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Assets											
County	Cash And Equivalents	Investments	Materials And Supplies Inventory	Accrued Interest Receivable	Accounts Receivable	Interfund Receivable	Due From Other Funds	Intergovernmental Receivable	Prepaid Items	Property Taxes Receivable	Sales Tax Receivable
Marion County	5,217,578	0	0	42,121	2,375	663,954	0	0	0	2,615,622	2,810,798
Medina County	5,924,070	0	84,867	158,541	139,944	703,893	0	2,976,132	0	9,471,354	2,181,052
Miami County	6,754,107	10,149,428	0	67,811	196,482	284,871	91,417	1,492,062	121,035	6,822,712	0
Monroe County	6,640,474	0	42,390	23,919	82,618	817,912	0	282,269	51,336	846,230	878,754
Montgomery County	61,473,417	0	0	1,073,330	653,326	7,639,303	1,134,585	0	95,086	16,871,583	21,404,208
Morrow County	2,461,687	0	16,313	26,892	52,554	557,587	39,313	590,504	95,204	2,606,020	968,623
Muskingum County	13,448,081	0	157,421	106,261	23,019	661,632	0	1,521,500	183,779	3,634,171	5,170,604
Noble County	4,634,614	0	41,556	0	1,083	109,120	0	249,764	85,849	1,363,775	534,596
Pickaway County	5,774,619	0	40,281	29,715	15,048	200,443	0	441,839	36,077	2,812,761	1,286,891
Pike County	8,736,110	0	61,314	16,152	0	566,711	0	393,401	4,788	1,896,234	761,895
Portage County	11,290,736	0	152,012	0	0	939,495	0	2,627,903	165,547	4,247,379	5,389,435
Preble County	4,246,806	0	0	207,976	22,203	705,529	0	0	159	2,038,687	878,375
Richland County	1,794,233	0	154,449	9,247	183,875	887,447	0	1,872,061	237,303	3,546,772	6,246,443
Ross County	6,056,999	0	155,490	30,474	39,799	1,135,835	2,165,734	1,048,908	99,757	3,581,507	4,341,594
Sandusky County	5,012,697	0	133,719	67,363	184,272	187,633	0	1,022,567	115,456	3,192,608	2,413,617
Scioto County	8,148,456	0	64,992	3,531	62,982	36,534	0	0	115,015	2,228,847	3,115,830
Seneca County	5,268,638	0	55,925	27,434	275,008	40,130	36,164	870,593	125,559	2,078,866	2,298,198
Shelby County	2,795,907	0	56,652	34,276	249,812	19,280	0	951,311	87,939	2,285,461	1,366,411
Stark County	16,647,277	1,005,673	103,948	0	401,472	0	0	4,056,217	155,233	15,255,613	0
Summit County	44,303,007	0	160,793	865,502	231,905	0	1,699,293	0	395,642	28,928,728	0
Trumbull County	7,683,248	0	51,948	39,325	902,949	0	125,711	2,989,607	248,988	6,098,065	6,260,809
Tuscarawas County	12,795,159	0	187,974	17,728	117,878	272,490	0	1,389,821	452,121	4,407,725	3,648,694
Union County	6,986,129	0	128,683	88,842	239,368	61,450	0	0	136,607	4,365,923	2,608,548
Van Wert County	1,897,794	0	16,725	0	282,015	336,720	0	0	135,437	1,829,465	707,473
Warren County	28,468,915	0	11,816	221,399	1,849,058	308,654	21,330	2,305,097	2,714	15,557,939	6,139,937
Washington County	11,121,535	0	137,851	0	20,026	17,518	0	944,129	221,301	2,841,289	3,501,749
Wayne County	8,475,217	78,710	53,534	0	67,144	0	15,077	0	234,791	4,076,980	3,231,885
Wood County	26,573,911	0	132,002	221,869	47,095	1,998,979	0	0	447,411	6,644,835	5,646,504

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 Assets And Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable
Allen County	0	0	0	0	0	16,790,158	16,790,158	173,351	289,504	0
Ashland County	8,400	713,335	0	0	0	7,961,494	7,961,494	89,255	88,266	0
Ashtabula County	0	1,258,569	0	0	0	13,374,095	13,374,095	274,465	155,260	0
Athens County	0	0	0	0	0	7,071,019	7,071,019	75,313	83,341	194,092
Auglaize County	0	0	0	0	0	13,283,730	13,283,730	457,494	307,748	0
Belmont County	8,855	0	0	0	0	14,269,691	14,269,691	327,906	168,327	0
Butler County	0	5,770,231	0	81,904	963,355	61,099,715	61,099,715	672,881	2,479,902	1,395,309
Carroll County	0	520,333	0	0	0	8,243,664	8,243,664	89,203	46,452	0
Clark County	0	2,627,361	0	0	0	25,412,214	25,412,214	247,703	984,267	0
Clermont County	0	0	0	0	596,302	40,713,689	40,713,689	398,561	1,088,621	0
Columbiana County	0	1,390,112	0	0	101,725	12,401,601	12,401,601	393,412	454,185	0
Clinton County	0	0	8,878,591	0	3,000,279	40,819,360	40,819,360	158,007	108,405	0
Coshocton County	0	549,332	0	0	0	7,488,928	7,488,928	134,402	83,368	0
Crawford County	0	577,252	0	0	0	9,071,242	9,071,242	93,795	43,434	5,781
Cuyahoga County	0	0	0	250,000	0	316,868,183	316,868,183	3,378,131	2,634,077	0
Defiance County	0	0	0	0	0	15,665,620	15,665,620	225,935	55,582	1,515
Delaware County	0	3,121,199	0	0	5,834	75,991,649	75,991,649	556,406	1,050,684	8,482,672
Erie County	0	1,224,550	0	0	179,359	24,244,553	24,244,553	293,717	214,906	191,748
Fairfield County	0	0	1,800,000	0	44,909	33,165,198	33,165,198	825,481	855,598	11,540
Franklin County	0	13,010,000	2,400,000	0	5,690,000	319,267,000	319,267,000	6,197,000	10,778,000	0
Fulton County	0	445,675	0	0	40,473	15,081,810	15,081,810	93,342	67,823	8,123
Gallia County	0	0	0	0	0	6,452,426	6,452,426	123,466	159,380	18,483
Geauga County	0	0	0	0	0	26,544,997	26,544,997	123,281	464,363	115,120
Greene County	0	2,571,547	0	0	0	46,612,395	46,612,395	468,942	1,737,493	0
Hamilton County	0	0	0	0	0	146,131,619	146,131,619	4,197,660	4,621,659	0
Hancock County	0	1,354,492	0	0	68,366	14,805,331	14,805,331	239,542	321,508	0
Henry County	0	521,745	0	0	82,000	9,643,854	9,643,854	94,277	62,201	0
Hocking County	0	0	0	0	0	6,564,998	6,564,998	51,789	183,433	0
Holmes County	0	618,786	0	0	0	12,583,977	12,583,977	185,884	118,465	0
Huron County	0	551,825	0	0	0	8,934,209	8,934,209	207,921	302,380	0
Jefferson County	0	0	0	0	0	9,562,371	9,562,371	85,586	139,613	0
Knox County	0	0	0	0	300,364	10,941,882	10,941,882	148,263	202,966	28,940
Lake County	0	989,134	0	0	0	41,495,688	41,495,688	404,293	413,796	0
Licking County	0	0	0	0	0	41,218,367	41,218,367	783,683	1,158,572	0
Logan County	0	0	0	166,250	0	9,343,235	9,343,235	325,368	205,417	0
Lorain County	0	391,221	0	0	0	31,430,460	31,430,460	710,850	1,777,477	0
Lucas County	0	8,739,462	0	2,548	826,179	86,796,843	86,796,843	2,142,422	1,009,235	0
Mahoning County	0	0	0	0	0	28,711,020	28,711,020	529,906	879,597	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
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Assets (Continued)							Liabilities			
	Revenue In Lieu Of Taxes	Due From Other Governments	Notes Receivable	Loans Receivable	Other Assets	Total Assets	Total Assets And Deferred Outflows Of Resources	Accounts Payable	Accrued Wages And Benefits	Contracts Payable
County	Receivable									
Marion County	0	1,204,609	0	0	0	12,557,057	12,557,057	273,649	381,358	5,911
Medina County	0	0	0	0	0	21,639,853	21,639,853	649,623	742,944	282,115
Miami County	0	0	0	0	0	25,979,925	25,979,925	275,573	648,254	0
Monroe County	0	0	0	0	0	9,665,902	9,665,902	218,230	93,184	65,352
Montgomery County	0	6,455,558	0	0	0	116,800,396	116,800,396	2,300,519	2,464,689	0
Morrow County	0	0	0	0	89,216	7,503,913	7,503,913	75,682	159,410	0
Muskingum County	104,545	0	0	0	0	25,011,013	25,011,013	255,664	192,345	22,460
Noble County	0	0	0	0	0	7,020,357	7,020,357	23,792	84,454	95,797
Pickaway County	0	0	0	0	0	10,637,674	10,637,674	81,114	513,898	0
Pike County	0	0	0	0	0	12,436,605	12,436,605	92,137	42,689	0
Portage County	0	0	0	155,092	0	24,967,599	24,967,599	302,866	774,540	0
Preble County	0	415,934	0	0	0	8,515,669	8,515,669	129,700	366,268	0
Richland County	0	0	0	135,584	0	15,067,414	15,067,414	270,197	694,496	10,400
Ross County	0	0	0	0	1,723,423	20,379,520	20,379,520	332,062	130,603	37,309
Sandusky County	0	0	0	0	0	12,329,932	12,329,932	264,305	282,424	0
Scioto County	0	998,313	0	0	304,967	15,079,467	15,079,467	393,263	141,394	0
Seneca County	0	0	0	21,800	0	11,098,315	11,098,315	248,983	111,817	0
Shelby County	0	0	0	0	0	7,847,049	7,847,049	93,085	143,507	0
Stark County	0	0	0	0	0	37,625,433	37,625,433	377,757	660,339	408,942
Summit County	0	8,923,381	0	0	0	85,508,251	85,508,251	1,529,459	902,099	0
Trumbull County	0	0	0	0	0	24,400,650	24,400,650	415,381	1,215,755	0
Tuscarawas County	0	0	0	410,654	0	23,700,244	23,700,244	111,416	142,819	14,927
Union County	0	953,964	0	0	0	15,569,514	15,569,514	307,438	282,725	0
Van Wert County	0	437,927	0	0	0	5,643,556	5,643,556	118,001	58,605	0
Warren County	0	0	0	0	0	54,886,859	54,886,859	1,004,908	1,672,241	0
Washington County	0	0	0	0	0	18,805,398	18,805,398	303,789	279,044	0
Wayne County	0	1,906,024	0	0	0	18,139,362	18,139,362	233,476	547,132	170
Wood County	0	1,986,253	0	0	4,682	43,703,541	43,703,541	413,585	1,124,392	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	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	324,990	0	0	0	0	0	0	0	0	787,845	6,830,935
Ashland County	0	169,893	0	0	0	0	0	0	0	0	347,414	3,773,198
Ashtabula County	80,044	0	0	0	0	0	0	0	0	13,960	523,729	6,271,758
Athens County	206,868	0	0	0	8,945	0	0	0	0	5,028	573,587	2,510,951
Auglaize County	237,889	0	0	0	0	6,295	0	0	0	177,904	1,187,330	3,001,023
Belmont County	255,920	0	21,199	0	4,845	0	0	0	2,011,000	6,936	2,796,133	5,611,035
Butler County	0	52,543	0	0	0	0	0	0	0	0	4,600,635	26,034,686
Carroll County	0	48,776	0	0	0	0	2,008	0	0	0	186,439	2,342,315
Clark County	0	0	0	0	0	13,830	0	0	0	25,718	1,271,518	5,621,883
Clermont County	0	0	0	0	0	0	0	0	0	990	1,488,172	12,621,384
Columbiana County	0	232,078	0	0	0	4,900	0	0	0	1,314	1,085,889	2,496,268
Clinton County	81,948	0	0	0	0	0	0	0	0	36,783	385,143	11,777,822
Coshocton County	0	113,529	0	0	0	0	0	0	0	0	331,299	3,451,136
Crawford County	0	110,975	0	0	0	0	0	0	0	5,947	259,932	2,643,303
Cuyahoga County	2,442,131	0	0	0	2,738,554	0	0	0	0	0	11,192,893	50,831,104
Defiance County	0	148,009	0	0	0	12,225	0	0	0	0	443,266	3,319,399
Delaware County	869,983	0	0	68,655	0	0	0	0	0	27,233	11,055,633	18,670,444
Erie County	0	109,816	0	4,144	86,479	0	0	0	0	47,185	947,995	8,346,636
Fairfield County	659,786	0	0	0	13,020	0	0	0	0	5,179	2,370,604	13,136,594
Franklin County	0	0	0	0	0	123,000	0	0	0	2,280,000	19,378,000	75,213,000
Fulton County	0	44,101	0	0	0	41,510	0	0	0	0	254,899	2,857,562
Gallia County	93,007	0	0	0	2,052	0	0	0	0	0	396,388	3,602,778
Geauga County	365,027	0	0	0	0	0	0	0	0	30,333	1,098,124	14,168,530
Greene County	0	0	0	0	0	3,409	0	0	0	0	2,209,844	10,524,571
Hamilton County	835,832	0	0	5,379	1,752,000	10,476	0	4,711,104	0	4,551,268	20,685,378	42,815,284
Hancock County	0	303,877	0	2,278	0	30,404	0	0	0	58,704	956,313	6,504,831
Henry County	0	46,536	0	0	0	3,018	0	0	0	95,807	301,839	2,487,004
Hocking County	89,513	0	0	0	0	0	0	0	0	0	324,735	2,369,994
Holmes County	0	76,296	0	0	0	0	0	0	0	0	380,645	4,216,913
Huron County	0	141,764	0	0	0	0	0	0	0	14,817	666,882	2,090,203
Jefferson County	88,568	0	6,382	0	29,773	0	0	0	0	0	349,922	3,950,754
Knox County	145,463	0	0	0	0	0	0	0	0	121,911	647,543	5,732,081
Lake County	0	617,921	0	0	0	108,131	0	0	0	65,153	1,609,294	5,251,884
Licking County	781,780	0	0	0	0	0	0	0	0	0	2,724,035	12,539,081
Logan County	0	163,343	0	0	0	0	0	0	0	0	694,128	4,157,890
Lorain County	549,264	0	0	0	0	10,551	0	0	0	0	3,048,142	8,995,182
Lucas County	0	589,087	0	0	0	45,435	0	0	0	0	3,786,179	32,638,475
Mahoning County	257,946	0	0	0	200,052	0	0	0	0	0	1,867,501	12,279,609

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Liabilities (Continued)												
County	Intergovernmental Payable	Due To Other Governments	Matured Interest Payable	Retainage Payable	Interfund Payable	Due To Other Funds	Claims Payable	Unearned Revenue	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources
Marion County	170,856	0	0	0	10,805	0	0	0	0	0	842,579	5,281,107
Medina County	525,876	0	0	0	39,832	0	0	0	0	27,491	2,267,881	11,308,527
Miami County	25,613	0	0	0	0	65,849	0	0	0	20,667	1,035,956	5,595,669
Monroe County	197,874	0	0	0	15,870	0	0	0	0	0	590,510	1,564,186
Montgomery County	0	802,528	0	0	0	743,816	0	0	0	17,855	6,329,407	29,861,173
Morrow County	60,224	0	0	0	0	3,868	0	0	0	0	299,184	3,353,055
Muskingum County	279,433	0	0	0	4,239	0	0	0	0	22,735	776,876	8,913,296
Noble County	217,254	0	0	0	45	0	0	0	0	0	421,342	1,773,312
Pickaway County	21,442	0	0	0	2,554	0	0	0	0	6,897	625,905	3,168,235
Pike County	170,499	0	0	0	0	0	0	0	0	0	305,325	2,033,091
Portage County	161,882	0	0	0	445,023	0	0	0	0	0	1,684,311	7,662,699
Preble County	0	210,704	0	0	0	0	0	0	0	0	706,672	2,588,167
Richland County	488,882	0	0	0	0	0	0	0	0	635	1,464,610	9,527,028
Ross County	402,253	0	0	0	115,842	0	0	0	0	20,538	1,038,607	7,335,411
Sandusky County	0	314,998	0	0	139,107	0	0	0	0	124,326	1,125,160	4,797,395
Scioto County	0	221,029	0	0	9,949	0	0	0	0	14,949	780,584	3,936,496
Seneca County	252,850	0	0	0	0	1,026	0	10,425	0	0	625,101	3,489,486
Shelby County	207,957	0	0	0	61,563	0	0	0	0	9,922	516,034	3,160,588
Stark County	386,859	0	0	497,646	0	0	0	0	0	0	2,331,543	18,167,984
Summit County	0	643,429	0	0	0	901,031	0	0	0	97,773	4,073,791	28,156,542
Trumbull County	0	914,504	0	0	0	3,382	0	0	0	25,188	2,574,210	13,536,713
Tuscarawas County	206,722	0	0	0	452,494	0	0	0	0	0	928,378	7,457,074
Union County	234,919	0	0	0	0	0	0	0	0	2,428	827,510	6,794,393
Van Wert County	125,112	0	0	0	3,247	0	0	0	0	0	304,965	2,853,751
Warren County	616,247	0	0	0	0	257,455	0	0	0	37,528	3,588,379	18,811,661
Washington County	229,410	0	0	0	2,258	0	0	0	0	0	814,501	4,761,369
Wayne County	0	248,210	0	0	0	0	0	0	0	32,615	1,061,603	6,511,678
Wood County	0	449,364	0	0	251,674	0	0	0	0	29,433	2,268,448	12,178,871

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under GAAP

Fund Balances						Total Liabilities Deferred Inflows Of Resources And Fund Balances
County	Nonspendable	Restricted	Committed	Assigned	Unassigned	
Allen County	1,550,823	0	0	3,533,323	4,087,232	9,171,378
Ashland County	158,070	7,889	2,139	1,384,223	2,288,561	3,840,882
Ashtabula County	733,582	0	742,521	904,095	4,198,410	6,578,608
Athens County	227,366	0	0	1,921,076	1,838,039	3,986,481
Auglaize County	1,890,605	0	0	2,851,879	4,352,893	9,095,377
Belmont County	490,990	0	0	2,475,593	2,895,940	5,862,523
Butler County	1,779,711	0	0	1,402,283	27,282,400	30,464,394
Carroll County	154,078	0	140,087	2,814,905	2,605,840	5,714,910
Clark County	769,125	0	0	7,914,020	9,835,668	18,518,813
Clermont County	1,826,639	0	1,245,436	5,117,037	18,415,021	26,604,133
Columbiana County	678,454	0	2,200,000	117,128	5,823,862	8,819,444
Clinton County	6,579,800	0	307,323	3,220,955	18,548,317	28,656,395
Coshocton County	275,455	0	0	2,558,425	872,613	3,706,493
Crawford County	248,567	0	0	770,393	5,149,047	6,168,007
Cuyahoga County	14,538,606	0	0	29,403,709	210,901,871	254,844,186
Defiance County	5,772,936	0	3,198	5,735,595	391,226	11,902,955
Delaware County	2,047,528	0	8,729,645	17,531,344	17,957,055	46,265,572
Erie County	1,992,015	0	330,103	3,218,358	9,409,446	14,949,922
Fairfield County	4,300,321	0	423,703	6,930,727	6,003,249	17,658,000
Franklin County	2,562,000	1,772,000	30,892,000	0	189,450,000	224,676,000
Fulton County	245,790	0	0	3,541,560	8,181,999	11,969,349
Gallia County	71,961	0	400	307,183	2,073,716	2,453,260
Geauga County	458,136	0	552,175	583,196	9,684,836	11,278,343
Greene County	618,511	0	0	7,516,117	25,743,352	33,877,980
Hamilton County	4,542,392	0	274,805	19,820,578	57,993,182	82,630,957
Hancock County	496,631	0	88,589	3,075,673	3,683,294	7,344,187
Henry County	65,675	0	0	301,587	6,487,749	6,855,011
Hocking County	157,186	0	33,723	1,569,519	2,109,841	3,870,269
Holmes County	226,332	0	569,348	4,674,224	2,516,515	7,986,419
Huron County	208,102	0	0	119,894	5,849,128	6,177,124
Jefferson County	567,029	0	0	49,815	4,644,851	5,261,695
Knox County	187,173	0	0	2,287,699	2,087,386	4,562,258
Lake County	814,537	0	17,204,759	780,232	15,834,982	34,634,510
Licking County	132,609	0	300,000	2,256,403	23,266,239	25,955,251
Logan County	592,661	0	28,847	1,074,710	2,794,999	4,491,217
Lorain County	13,681,710	0	0	414,491	5,290,935	19,387,136
Lucas County	1,416,257	276,396	5,870,206	1,633,484	41,175,846	50,372,189
Mahoning County	564,542	2,118,587	258,024	2,265,751	9,357,006	14,563,910

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under GAAP

Fund Balances						Total Fund Balances	Total Liabilities Deferred Inflows Of Resources And Fund Balances
County	Nonspendable	Restricted	Committed	Assigned	Unassigned		
Marion County	628,227	0	0	1,394,791	4,410,353	6,433,371	12,557,057
Medina County	147,014	138,738	0	0	7,777,693	8,063,445	21,639,853
Miami County	709,915	0	0	6,639,272	11,999,113	19,348,300	25,979,925
Monroe County	103,626	0	2,765	1,475,395	5,929,420	7,511,206	9,665,902
Montgomery County	7,532,934	0	2,550,000	1,760,268	68,766,614	80,609,816	116,800,396
Morrow County	192,442	0	478,365	2,147,252	1,033,615	3,851,674	7,503,913
Muskingum County	386,361	0	0	7,278,150	7,656,330	15,320,841	25,011,013
Noble County	151,709	0	48,804	3,200,466	1,424,724	4,825,703	7,020,357
Pickaway County	124,829	0	0	0	6,718,705	6,843,534	10,637,674
Pike County	382,114	0	0	8,978,353	737,722	10,098,189	12,436,605
Portage County	832,505	0	70,763	2,308,181	12,409,140	15,620,589	24,967,599
Preble County	47,988	0	0	2,088,760	3,084,082	5,220,830	8,515,669
Richland County	709,104	0	130,549	0	3,236,123	4,075,776	15,067,414
Ross County	2,564,926	15,000	1,009,191	594,792	7,821,593	12,005,502	20,379,520
Sandusky County	627,332	23,629	3,790	1,340,185	4,412,441	6,407,377	12,329,932
Scioto County	484,974	0	0	353,551	9,523,862	10,362,387	15,079,467
Seneca County	378,018	0	11,855	2,597,807	3,996,048	6,983,728	11,098,315
Shelby County	215,314	0	0	242,191	3,712,922	4,170,427	7,847,049
Stark County	1,254,896	0	2,502,206	4,905,509	8,463,295	17,125,906	37,625,433
Summit County	2,375,952	0	0	5,453,820	45,448,146	53,277,918	85,508,251
Trumbull County	549,630	0	0	2,875,735	4,864,362	8,289,727	24,400,650
Tuscarawas County	824,868	0	1,621,630	1,047,812	11,820,482	15,314,792	23,700,244
Union County	353,350	0	186,088	265,363	7,142,810	7,947,611	15,569,514
Van Wert County	164,877	0	0	1,354,089	965,874	2,484,840	5,643,556
Warren County	14,530	0	0	3,000,240	29,472,049	32,486,819	54,886,859
Washington County	434,394	0	16,570	1,500,941	11,277,623	13,229,528	18,805,398
Wayne County	394,739	0	1,448,410	4,708,044	4,014,888	10,566,081	18,139,362
Wood County	2,016,046	0	0	8,500,443	18,739,733	29,256,222	43,703,541

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2015
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	38,943,434	0	0	669,877	40,987	10,778	1,849,064	0	0	172,459	11,845,629	
Ashland County	15,232,293	0	0	953,170	19,607	1,492	310,547	0	0	66,987	7,276,397	
Ashtabula County	37,852,166	0	0	283,532	59,799	337,724	222,421	0	0	136,523	17,571,447	
Athens County	19,983,110	0	0	343,683	59,610	664,405	1,221,238	0	5,279,914	276,357	13,941,524	
Auglaize County	22,337,011	0	0	638,071	89,390	160,921	0	1,912,127	4,328,675	416,202	6,388,206	
Belmont County	42,559,619	0	0	490,943	0	12,542	0	0	7,093,038	119,388	13,785,881	
Butler County	151,684,457	0	0	1,330,248	356,698	1,045,977	0	251,221	0	916,422	62,528,845	
Carroll County	16,861,120	0	0	553,451	3,109	89,579	47,773	11,620	0	124,470	5,075,282	
Clark County	62,536,141	0	0	196,383	193,346	746,434	0	344,787	0	322,099	24,022,308	
Clermont County	66,431,690	0	0	0	273,083	198,065	2,680,084	0	12,998,722	0	20,503,712	
Columbiana County	866,441	47,619,124	0	845,478	95,592	122,837	0	196,930	0	334,665	12,950,297	
Clinton County	40,749,901	40,002	0	359,065	51,140	79,815	6,108	3,376,987	5,196,489	147,035	7,934,265	
Coshocton County	14,311,466	0	0	454,830	48,698	414,280	9,883	146,120	0	63,848	8,479,896	
Crawford County	23,803,116	0	0	333,127	27,867	185,189	525,751	0	0	335,307	6,409,263	
Cuyahoga County	810,953,334	0	0	0	1,267,847	7,532,682	21,176,878	0	73,243,629	0	420,927,135	
Defiance County	21,601,107	0	0	699,662	95,983	170,762	4,938,505	112,135	3,265,145	864,924	5,921,422	
Delaware County	144,478,222	0	0	1,384,556	339,388	362,954	8,388,039	0	0	2,194,067	35,060,083	
Erie County	34,135,743	0	0	340,503	102,912	27,171	3,397,461	0	0	128,160	10,680,173	
Fairfield County	86,393,294	0	0	555,944	249,237	745,081	3,790,663	0	14,248,021	1,062,577	33,213,580	
Franklin County	848,261,000	0	0	4,321,000	2,123,000	4,448,000	0	1,120,000	0	0	416,044,000	
Fulton County	30,183,561	0	0	307,898	135,753	333,939	170,311	107,778	0	146,437	7,687,711	
Gallia County	8,874,799	0	0	217,592	0	8,263	91,869	0	2,930,117	61,493	4,511,558	
Geauga County	38,629,367	0	0	323,516	2,423	140,131	24,821	0	10,628,861	112,785	30,519,688	
Greene County	95,524,161	0	0	0	100,030	698,597	333,438	109,628	0	0	42,527,660	
Hamilton County	421,505,093	0	0	115,486	1,057,848	5,385,929	34,087,000	9,328,805	50,184,676	0	263,356,884	
Hancock County	53,700,033	0	0	473,742	57,039	334,176	95,810	325,248	0	495,733	11,051,980	
Henry County	18,951,501	0	0	192,593	2,649	40,574	0	31,873	0	58,897	6,910,564	
Hocking County	12,197,036	0	0	404,301	6,376	93,277	20,870	23,021	2,651,634	0	6,951,800	
Holmes County	20,246,633	0	0	797,168	7,889	213,838	0	1,472	0	122,226	6,406,268	
Huron County	17,466,763	0	0	838,353	26,561	106,193	0	0	0	123,242	7,744,126	
Jefferson County	26,630,308	1,190,721	0	527,109	3,697	1,407,770	2,867,071	0	12,373,275	187,514	12,520,450	
Knox County	28,963,688	0	0	408,820	71,710	208,778	21,104	59,617	5,325,855	91,664	12,535,086	
Lake County	124,580,221	0	0	1,372,365	287,715	593,709	77,702	435,251	0	237,662	46,043,409	
Licking County	46,790,617	0	313,508	0	105,662	654,219	0	534,444	7,818,606	135,000	37,336,283	
Logan County	32,972,914	0	0	785,428	51,393	162,808	59,226	22,000	3,038,036	297,113	10,267,600	
Lorain County	94,704,264	0	0	1,523,122	283,243	879,943	18,243,202	1,049,984	42,778,854	0	51,346,865	
Lucas County	153,164,653	0	0	1,058,894	500,390	3,345,436	155,000	0	0	1,292,579	111,524,719	
Mahoning County	88,625,680	0	0	0	1,405	1,108,215	246,957	0	16,462,046	0	40,952,156	

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2015
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	
Marion County	30,358,473	0	0	0	42,121	55,394	951,268	0	0	0	7,922,757	
Medina County	59,067,831	0	0	717,994	158,541	217,246	751,825	0	9,791,417	0	26,859,807	
Miami County	22,723,771	28,353,246	0	569,287	67,811	528,710	284,871	567,539	15,765,009	163,661	16,022,134	
Monroe County	12,316,610	0	0	262,900	23,919	150,377	904,329	0	3,398,579	107,913	1,511,522	
Montgomery County	265,320,062	0	0	0	1,138,133	1,690,413	7,639,303	4,964,170	0	229,695	162,029,641	
Morrow County	10,511,704	0	0	250,969	35,178	211,073	613,987	340,061	0	223,698	4,918,870	
Muskingum County	53,659,684	0	0	749,041	106,261	97,230	5,354,547	0	7,924,745	483,686	13,963,639	
Noble County	9,954,842	0	0	192,474	0	18,491	314,956	0	2,912,780	199,187	3,755,637	
Pickaway County	27,881,462	0	0	337,924	29,715	71,745	293,263	0	3,467,448	95,146	6,124,449	
Pike County	22,539,384	0	0	390,350	16,152	3,395	591,711	0	3,863,437	11,428	4,849,811	
Portage County	58,427,170	0	0	616,579	0	0	939,495	0	8,410,631	179,519	27,376,087	
Preble County	13,337,390	0	0	92,735	207,976	54,845	705,529	0	0	923	4,135,957	
Richland County	54,802,888	263,919	0	984,378	9,247	287,716	908,313	0	13,360,915	257,392	16,877,873	
Ross County	15,118,968	0	0	801,198	30,474	39,799	1,241,608	3,769,000	5,262,309	99,757	11,608,420	
Sandusky County	31,346,894	0	0	690,095	69,741	1,058,998	338,740	0	0	227,906	11,087,003	
Scioto County	22,936,277	0	0	392,110	3,531	68,438	310,850	0	0	311,840	9,952,679	
Seneca County	30,339,497	0	0	536,871	32,077	426,179	1,513,305	80,209	3,781,191	215,574	8,708,846	
Shelby County	22,019,691	0	0	378,252	35,888	436,952	2,708,827	0	4,649,636	209,829	6,641,931	
Stark County	114,612,608	4,047,596	0	1,639,322	0	606,918	91,123	0	46,573,698	783,405	63,205,292	
Summit County	221,592,064	0	0	874,875	868,345	759,755	0	2,438,215	0	1,046,811	152,395,629	
Trumbull County	83,791,348	0	0	654,177	51,496	1,357,100	0	132,369	11,741,084	403,443	40,086,468	
Tuscarawas County	36,772,838	0	0	1,657,919	17,728	191,918	1,202,798	0	5,405,366	1,324,252	10,572,321	
Union County	46,117,881	0	0	605,899	88,842	588,352	61,450	0	0	509,975	12,537,380	
Van Wert County	9,072,634	341,226	0	271,096	0	296,729	473,485	0	0	149,046	4,972,427	
Warren County	138,058,639	0	0	991,738	221,399	2,244,743	1,099,289	257,180	10,313,153	1,168,314	42,696,593	
Washington County	27,004,673	26,342	0	763,132	3,259	40,514	379,795	0	7,426,210	289,729	10,038,735	
Wayne County	40,084,613	111,193	0	222,310	0	354,538	0	38,723	0	309,483	14,804,352	
Wood County	84,932,859	0	0	559,102	221,869	178,669	2,620,047	0	0	542,869	35,660,707	

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
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Assets (Continued)								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	4,545,668	0	7,799,271	1,487,974	0	3,994,723	71,359,864	71,359,864
Ashland County	2,098,101	17,500	4,069,490	0	0	15,144	30,060,728	30,060,728
Ashtabula County	2,788,691	0	8,621,970	0	2,206,584	363,268	70,444,125	70,444,125
Athens County	1,355,463	0	0	0	279,798	4,018	43,409,120	43,409,120
Auglaize County	1,564,250	0	0	334,220	0	919,449	39,088,522	39,088,522
Belmont County	5,157,714	64,327	0	0	250,879	0	69,534,331	69,534,331
Butler County	11,412,826	9,001,552	34,702,298	0	651,555	9,654,612	283,536,711	283,536,711
Carroll County	795,444	0	2,575,288	0	21,898	0	26,159,034	26,159,034
Clark County	5,472,133	0	31,585,315	0	0	115,260	125,534,206	125,534,206
Clermont County	4,894,586	2,352,834	0	0	296,595	10,681,950	121,311,321	121,311,321
Columbiana County	4,303,339	0	14,285,147	0	89,801	101,725	81,811,376	81,811,376
Clinton County	2,245,776	0	0	8,878,591	0	5,377,734	74,442,908	74,442,908
Coshocton County	1,550,945	0	2,999,610	0	30,000	0	28,509,576	28,509,576
Crawford County	1,512,154	0	4,290,939	0	24,244	317,622	37,764,579	37,764,579
Cuyahoga County	67,357,164	0	0	0	386,761,603	0	1,789,220,272	1,789,220,272
Defiance County	976,740	0	0	0	1,010,788	1,361,843	41,019,016	41,019,016
Delaware County	14,186,926	629,069	10,748,278	0	0	165,055	217,936,637	217,936,637
Erie County	3,745,106	1,916,287	6,129,070	197,725	0	624,279	61,424,590	61,424,590
Fairfield County	5,744,882	0	0	1,800,000	344,239	1,097,783	149,245,301	149,245,301
Franklin County	77,576,000	0	106,899,000	5,430,000	3,577,000	6,352,000	1,476,151,000	1,476,151,000
Fulton County	2,030,441	0	4,798,051	0	120,204	573,098	46,595,182	46,595,182
Gallia County	812,826	0	0	0	701,239	0	18,209,756	18,209,756
Geauga County	7,221,998	0	0	0	3,097,146	904,762	91,605,498	91,605,498
Greene County	0	0	11,962,939	0	0	0	151,256,453	151,256,453
Hamilton County	22,236,857	0	0	0	0	5,457,952	812,716,530	812,716,530
Hancock County	4,116,755	274,160	4,902,266	0	787,367	1,659,345	78,273,654	78,273,654
Henry County	1,070,060	0	4,699,003	0	1,754,485	497,282	34,209,481	34,209,481
Hocking County	0	0	0	0	0	11,475	22,359,790	22,359,790
Holmes County	2,002,566	0	3,512,343	0	0	423,260	33,733,663	33,733,663
Huron County	0	0	3,372,797	0	0	486,273	30,164,308	30,164,308
Jefferson County	3,272,361	0	0	0	47,154	0	61,027,430	61,027,430
Knox County	0	0	0	0	63,944	1,186,043	48,936,309	48,936,309
Lake County	5,898,275	0	15,553,245	0	630,933	15,888,253	211,598,740	211,598,740
Licking County	0	0	0	0	3,061,524	171,945	96,921,808	96,921,808
Logan County	0	0	0	0	166,250	128,890	47,951,658	47,951,658
Lorain County	4,820,493	0	391,221	357,677	0	1,812,966	218,191,834	218,191,834
Lucas County	28,127,019	0	36,364,395	0	5,172	22,730,235	358,268,492	358,268,492
Mahoning County	11,382,279	0	0	0	0	467,062	159,245,800	159,245,800

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
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Assets (Continued)								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	
Marion County	3,243,444	517,636	7,489,652	0	0	108,941	50,689,686	50,689,686
Medina County	4,357,039	0	0	0	167,950	4,514,261	106,603,911	106,603,911
Miami County	0	0	0	0	1,735,625	1,390,604	88,172,268	88,172,268
Monroe County	878,754	0	0	0	36,602	5,280	19,596,785	19,596,785
Montgomery County	21,404,208	0	27,647,081	0	0	2,446,713	494,509,419	494,509,419
Morrow County	968,623	0	3,125,794	0	758,851	89,216	22,048,024	22,048,024
Muskingum County	5,170,604	335,526	0	0	183,229	261,310	88,289,502	88,289,502
Noble County	534,596	0	0	0	21,978	0	17,904,941	17,904,941
Pickaway County	1,347,361	485,710	0	0	437,662	49,010	40,620,895	40,620,895
Pike County	761,895	0	0	0	1,487,067	0	34,514,630	34,514,630
Portage County	5,389,435	0	0	0	5,600,939	658,259	107,598,114	107,598,114
Preble County	878,375	0	2,966,870	0	0	151,158	22,531,758	22,531,758
Richland County	6,246,443	0	0	0	156,041	1,784,053	95,939,178	95,939,178
Ross County	4,341,594	0	0	0	941,164	1,723,423	44,977,714	44,977,714
Sandusky County	2,895,020	0	4,348,110	0	44,007	237,878	52,344,392	52,344,392
Scioto County	3,115,830	19,800	7,341,613	0	145,679	304,967	44,903,614	44,903,614
Seneca County	2,298,198	0	0	0	57,391	0	47,989,338	47,989,338
Shelby County	1,639,724	0	0	697,859	0	310,657	39,729,246	39,729,246
Stark County	7,624,056	0	0	0	2,944,301	5,091,667	247,219,986	247,219,986
Summit County	0	0	33,019,911	0	10,235,424	574,145	423,805,174	423,805,174
Trumbull County	6,754,301	0	0	0	1,089,351	10,739,860	156,800,997	156,800,997
Tuscarawas County	3,648,694	0	0	0	2,076,799	0	62,870,633	62,870,633
Union County	3,260,577	40,842	4,471,755	0	730,000	144,717	69,157,670	69,157,670
Van Wert County	707,473	294,945	4,856,758	0	155,140	284,075	21,875,034	21,875,034
Warren County	6,139,937	5,171,354	0	0	1,240,480	8,998,402	218,601,221	218,601,221
Washington County	3,501,749	0	0	0	0	0	49,474,138	49,474,138
Wayne County	3,335,076	0	9,066,456	0	161,805	0	68,488,549	68,488,549
Wood County	5,646,504	0	8,772,800	507,131	0	610,665	140,253,222	140,253,222

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
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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
Allen County	871,127	772,933	811,899	0	924,267	0	0	311,787	1,497,026	0	0	0
Ashland County	643,434	259,862	12,470	0	334,972	0	0	13,908	310,547	0	0	0
Ashtabula County	2,104,948	478,137	0	0	405,287	0	0	0	68,921	0	0	0
Athens County	553,654	317,696	1,034,607	469,191	0	10,561	17,000	0	1,221,238	0	0	0
Auglaize County	777,728	555,657	430,890	0	390,656	0	0	0	0	1,851,471	0	0
Belmont County	1,194,928	358,148	397,307	852,330	0	24,823	0	110,897	4,845	0	0	0
Butler County	1,163,978	5,178,892	6,389,958	0	652,364	5,543	13,250	0	0	92,691	0	0
Carroll County	327,397	206,077	19,532	0	157,293	0	0	0	47,773	11,620	2,008	0
Clark County	1,063,196	2,264,488	0	0	0	366	0	5,851	0	344,787	0	0
Clermont County	1,794,838	1,687,792	121,648	0	0	8,863	0	0	2,912,368	0	0	0
Columbiana County	1,201,583	1,229,520	0	0	808,617	0	0	0	0	201,830	0	0
Clinton County	464,910	202,847	668,674	157,281	0	0	0	0	6,108	273,264	0	0
Coshocton County	569,753	236,727	67,000	0	315,359	0	0	0	9,883	146,120	0	1,872
Crawford County	1,011,125	191,265	415,939	0	335,400	0	0	0	524,764	0	0	0
Cuyahoga County	29,409,313	5,702,876	3,997,479	15,729,247	0	0	0	0	17,961,016	0	0	0
Defiance County	379,261	128,297	98,694	0	266,196	0	0	0	2,909,022	74,698	0	0
Delaware County	1,661,935	1,602,548	10,242,868	0	1,108,788	0	0	594,984	8,388,039	0	0	0
Erie County	910,879	472,476	266,262	0	238,835	0	0	126,806	505,879	0	0	59,548
Fairfield County	2,784,286	1,902,837	1,786,148	1,299,593	0	485	0	145,141	3,790,102	0	0	0
Franklin County	41,024,000	21,065,000	0	0	0	0	658,000	0	0	1,121,000	0	5,439,000
Fulton County	266,429	165,981	1,296,600	0	111,977	0	0	0	5,311	106,082	0	0
Gallia County	486,851	491,006	41,011	216,827	0	0	0	0	55,557	0	0	124,247
Geauga County	432,541	1,012,567	911,114	1,005,321	0	0	0	0	24,821	0	0	0
Greene County	2,184,672	3,357,510	0	0	127,805	0	0	0	333,438	102,956	0	0
Hamilton County	24,195,830	8,220,853	0	24,629,829	1,704,803	0	0	411,816	12,367,000	7,832,574	0	30,246,511
Hancock County	1,702,931	605,119	27,460	0	493,728	0	0	43,659	95,810	386,306	0	0
Henry County	452,749	181,832	25,496	0	147,729	0	0	0	0	31,873	0	0
Hocking County	241,771	470,469	1,900	298,610	0	0	0	0	20,870	23,021	0	0
Holmes County	824,603	297,183	0	0	214,380	0	0	0	0	1,472	0	0
Huron County	1,070,648	764,047	0	0	319,118	0	0	0	0	0	0	0
Jefferson County	689,448	743,713	886,822	842,945	0	0	0	51,894	1,884,698	0	0	9,356
Knox County	769,162	554,187	64,344	385,702	0	0	48,379	17,543	21,104	59,617	0	0
Lake County	1,931,940	1,075,307	0	0	1,533,457	0	0	0	77,702	489,944	0	0
Licking County	2,972,011	1,944,624	0	1,309,617	0	0	0	0	0	534,444	0	0
Logan County	1,547,997	574,448	0	0	433,913	56,925	0	0	59,226	22,000	0	0
Lorain County	3,277,676	5,583,512	734,995	2,311,525	0	0	0	0	15,824,187	1,053,138	0	0
Lucas County	9,736,200	2,295,927	0	0	2,027,709	0	0	0	155,000	92,908	0	0
Mahoning County	3,406,344	3,575,002	0	835,042	0	0	0	0	1,050,985	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
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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
Marion County	820,666	992,211	1,252,456	0	565,301	0	0	9,413	951,790	0	0	0
Medina County	1,702,332	1,469,683	529,626	4,805,400	0	0	0	0	795,217	0	0	0
Miami County	1,310,267	1,401,812	0	79,922	0	8,870	0	0	284,871	577,659	0	0
Monroe County	452,848	283,108	162,897	333,306	0	0	0	0	334,298	0	0	0
Montgomery County	19,527,691	6,087,194	0	0	1,717,462	0	0	0	2,769,122	5,190,512	0	0
Morrow County	479,529	397,187	0	0	132,591	0	0	0	557,587	340,011	0	0
Muskingum County	782,789	462,861	22,460	772,006	0	0	0	0	519,675	0	0	0
Noble County	179,222	205,441	140,454	352,861	0	0	0	4,226	315,089	0	0	0
Pickaway County	296,249	915,206	9,000	170,081	0	0	0	0	235,545	0	0	0
Pike County	481,878	167,808	198,966	368,342	0	0	0	0	591,711	0	0	0
Portage County	2,043,264	1,607,437	0	519,435	0	0	0	0	1,825,592	0	0	0
Preble County	628,650	648,281	72,362	0	419,910	41	0	10,736	474,061	0	0	0
Richland County	1,742,769	1,788,598	1,973,049	1,316,999	0	0	0	0	908,313	0	0	0
Ross County	514,578	228,797	279,884	557,565	0	29,971	0	0	1,447,619	3,769,000	0	0
Sandusky County	1,506,038	704,358	0	0	708,886	0	0	0	326,740	0	0	0
Scioto County	1,252,206	452,056	202,251	0	816,784	0	0	58,061	310,850	0	0	0
Seneca County	1,278,359	273,970	0	419,822	0	0	0	0	1,513,305	79,604	0	134,406
Shelby County	230,008	333,062	99,913	464,995	0	0	0	9,167	2,708,827	0	0	0
Stark County	4,404,909	3,521,562	2,136,464	1,975,905	0	0	0	1,059,700	77,856	0	0	0
Summit County	10,932,708	2,288,601	0	0	1,866,376	0	10,597	0	0	4,120,198	0	0
Trumbull County	2,187,158	3,109,410	709,233	0	1,939,806	0	0	0	0	583,936	0	0
Tuscarawas County	746,118	277,229	18,362	765,379	0	0	0	0	777,946	0	0	0
Union County	1,491,795	617,362	0	0	508,329	3,477	0	0	61,450	0	0	0
Van Wert County	328,444	140,437	82,570	296,364	0	0	0	0	474,853	0	0	0
Warren County	3,909,776	2,705,849	0	892,774	0	10,116	0	0	1,099,289	670,279	0	0
Washington County	823,089	659,132	1,653,037	631,535	0	0	0	103,475	19,719	0	0	221,695
Wayne County	1,157,982	1,335,721	1,012,651	0	716,784	0	0	0	0	41,046	0	0
Wood County	1,607,360	2,086,052	250,784	0	735,149	23,742	24,000	87,166	2,446,713	0	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
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Liabilities (Continued)					Fund Balances					
County	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances
Allen County	0	10,874	5,199,913	25,677,761	2,175,940	31,021,447	0	3,538,136	3,746,667	40,482,190
Ashland County	0	630	1,575,823	11,991,585	1,082,351	11,091,272	646,913	1,384,223	2,288,561	16,493,320
Ashtabula County	0	58,632	3,115,925	26,279,708	3,223,698	31,503,253	1,236,043	904,095	4,181,403	41,048,492
Athens County	0	30,047	3,653,994	17,692,665	907,975	14,643,825	43,921	5,394,470	1,072,270	22,062,461
Auglaize County	0	177,904	4,184,306	10,432,202	3,150,315	14,315,056	947,436	2,851,879	3,207,328	24,472,014
Belmont County	2,886,000	22,167	5,851,445	20,775,375	960,320	36,575,658	0	2,475,593	2,895,940	42,907,511
Butler County	14,122,000	994,246	28,612,922	116,938,334	4,811,834	118,488,967	0	1,402,283	13,282,371	137,985,455
Carroll County	0	5,688	777,388	7,079,308	728,185	11,183,755	1,011,295	2,814,905	2,564,198	18,302,338
Clark County	7,120,000	102,578	10,901,266	49,148,824	1,078,412	48,173,260	0	7,914,020	8,318,424	65,484,116
Clermont County	0	23,379	6,548,888	47,335,984	1,826,639	32,364,086	1,245,436	13,956,309	18,033,979	67,426,449
Columbiana County	0	26,916	3,468,466	24,633,640	1,494,863	37,205,616	9,068,950	117,128	5,822,713	53,709,270
Clinton County	0	37,654	1,810,738	21,262,201	7,003,076	14,454,024	5,928,180	5,533,691	18,450,998	51,369,969
Coshocton County	0	48,903	1,395,617	11,973,237	673,432	9,471,597	1,593,715	2,558,425	843,553	15,140,722
Crawford County	0	29,617	2,508,110	11,492,540	745,848	17,208,033	77,406	870,315	4,862,327	23,763,929
Cuyahoga County	0	0	72,799,931	490,577,452	14,538,606	983,342,492	0	29,403,709	198,558,082	1,225,842,889
Defiance County	0	16,129	3,872,297	10,748,734	7,384,925	10,207,087	747,787	9,039,640	(981,454)	26,397,985
Delaware County	0	141,077	23,740,239	49,974,905	3,728,536	96,744,795	10,484,735	17,785,196	15,478,231	144,221,493
Erie County	0	58,077	2,638,762	20,075,657	2,178,997	21,113,716	1,030,103	5,014,799	9,372,556	38,710,171
Fairfield County	0	60,737	11,769,329	47,012,967	5,643,156	63,567,397	9,597,877	7,257,621	4,396,954	90,463,005
Franklin County	0	5,142,000	74,449,000	539,373,000	4,321,000	633,839,000	33,291,000	3,030,000	187,848,000	862,329,000
Fulton County	0	42,237	1,994,617	11,765,104	585,410	18,721,645	1,790,699	3,572,643	8,165,064	32,835,461
Gallia County	0	0	1,415,499	6,410,585	289,553	7,504,868	208,352	307,183	2,073,716	10,383,672
Geauga County	3,300,000	43,166	6,729,530	46,802,061	561,812	26,866,960	1,456,118	583,196	8,605,821	38,073,907
Greene County	110,000	0	6,216,381	45,430,075	722,593	62,348,850	3,279,085	7,516,117	25,743,352	99,609,997
Hamilton County	0	4,581,153	114,190,369	279,695,872	4,657,878	328,156,227	9,854,106	19,820,578	56,341,500	418,830,289
Hancock County	3,725,000	130,913	7,210,926	19,892,307	1,247,524	29,096,915	15,176,188	4,161,586	1,488,208	51,170,421
Henry County	0	404,228	1,243,907	11,206,615	251,490	14,349,960	372,187	301,587	6,483,735	21,758,959
Hocking County	0	0	1,056,641	7,924,895	557,164	9,110,947	33,723	1,569,519	2,106,901	13,378,254
Holmes County	0	0	1,337,638	10,245,475	989,405	12,804,768	1,166,479	4,674,224	2,515,674	22,150,550
Huron County	0	14,817	2,168,630	8,667,357	1,040,585	12,342,619	0	119,894	5,825,223	19,328,321
Jefferson County	0	14,265	5,123,141	23,829,745	1,154,886	27,513,890	0	49,815	3,355,953	32,074,544
Knox County	0	321,911	2,241,949	16,787,727	676,428	24,363,547	0	2,856,417	2,010,241	29,906,633
Lake County	0	122,831	5,231,181	64,880,357	2,263,028	105,480,441	17,204,759	780,232	15,758,742	141,487,202
Licking County	0	55,089	6,815,785	36,368,467	448,508	26,988,761	492,250	2,541,798	23,266,239	53,737,556
Logan County	12,000,000	78,713	14,773,222	11,899,902	1,455,087	15,352,357	1,403,165	1,430,967	1,636,958	21,278,534
Lorain County	3,230,000	0	32,015,033	80,664,148	15,014,368	99,983,819	314,341	456,074	(10,255,949)	105,512,653
Lucas County	19,874,000	121,011	34,302,755	173,391,248	3,472,220	90,266,719	14,371,758	1,633,484	40,830,308	150,574,489
Mahoning County	6,903,238	16,400	15,787,011	55,644,587	564,542	77,265,944	258,024	2,265,751	7,459,941	87,814,202

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Liabilities (Continued)					Fund Balances					
County	Notes Payable	Other Liabilities	Total Liabilities	Total Deferred Inflows Of Resources	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balances
Marion County	0	12,428	4,604,265	15,734,467	628,227	22,260,018	0	3,052,356	4,410,353	30,350,954
Medina County	0	66,231	9,368,489	37,613,202	780,141	51,384,842	0	419,591	7,037,646	59,622,220
Miami County	5,000,000	116,971	8,780,372	26,442,396	1,321,828	36,691,811	969,794	6,639,272	7,326,795	52,949,500
Monroe County	0	0	1,566,457	4,617,641	417,315	5,599,490	2,765	1,475,395	5,917,722	13,412,687
Montgomery County	0	59,168	35,351,149	191,805,304	7,667,543	156,294,510	34,994,332	1,760,268	66,636,313	267,352,966
Morrow County	0	4,663	1,911,568	7,012,829	555,592	7,110,580	2,128,485	2,295,355	1,033,615	13,123,627
Muskingum County	0	98,297	2,658,088	25,522,426	1,277,888	43,253,269	995,553	7,278,150	7,304,128	60,108,988
Noble County	0	0	1,197,293	6,473,241	437,943	5,330,633	48,804	3,200,466	1,216,561	10,234,407
Pickaway County	0	6,897	1,632,978	8,618,342	919,203	21,828,114	898,392	16,167	6,707,699	30,369,575
Pike County	331,350	5,916	2,145,971	7,214,825	714,116	15,490,030	0	8,978,353	(28,665)	25,153,834
Portage County	0	0	5,995,728	34,992,842	1,311,044	50,571,910	70,763	2,308,181	12,347,646	66,609,544
Preble County	4,304	0	2,258,345	6,611,885	141,487	8,456,016	0	2,096,913	2,967,112	13,661,528
Richland County	2,476,984	54,130	10,260,842	33,429,073	1,697,325	49,609,844	429,489	69,262	443,343	52,249,263
Ross County	0	22,395	6,849,809	18,085,746	3,210,634	10,268,588	1,454,713	594,792	4,513,432	20,042,159
Sandusky County	0	160,724	3,406,746	15,220,660	1,296,158	22,658,619	4,205,069	1,340,185	4,216,955	33,716,986
Scioto County	0	34,117	3,126,325	15,826,809	1,008,917	14,688,908	360,242	376,435	9,515,978	25,950,480
Seneca County	0	21,800	3,721,266	12,050,633	948,979	25,143,179	11,855	2,989,965	3,123,461	32,217,439
Shelby County	0	9,922	3,855,894	10,425,368	3,184,033	18,170,030	138,808	242,191	3,712,922	25,447,984
Stark County	0	0	13,176,396	105,592,997	3,418,442	104,521,652	7,628,385	4,912,284	7,969,830	128,450,593
Summit County	0	650,633	19,869,113	168,125,105	3,741,203	181,043,014	0	6,309,183	44,717,556	235,810,956
Trumbull County	700,000	68,908	9,298,451	66,234,737	1,306,314	67,389,948	4,941,730	2,875,735	4,754,082	81,267,809
Tuscarawas County	0	0	2,585,034	15,916,121	3,239,694	23,627,208	1,622,520	4,663,891	11,216,165	44,369,478
Union County	450,000	13,072	3,145,485	18,438,119	1,933,934	27,997,956	3,360,758	7,593,216	6,688,202	47,574,066
Van Wert County	0	0	1,322,668	10,438,129	587,997	7,275,918	180,134	1,354,089	716,099	10,114,237
Warren County	5,300,000	68,167	14,656,250	66,240,831	2,160,052	92,251,541	11,663,371	3,000,240	28,628,936	137,704,140
Washington County	0	0	4,111,682	15,455,247	1,128,103	14,879,801	1,120,741	1,500,941	11,277,623	29,907,209
Wayne County	5,000,000	37,491	9,301,675	22,488,500	638,207	25,075,032	2,936,625	4,708,044	3,340,466	36,698,374
Wood County	0	74,513	7,335,479	46,792,341	2,538,604	48,656,232	0	16,637,396	18,293,170	86,125,402

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2015
All Counties Reporting Under GAAP**

County	Total Liabilities Deferred Inflows Of Resources And Fund Balances
Allen County	71,359,864
Ashland County	30,060,728
Ashtabula County	70,444,125
Athens County	43,409,120
Auglaize County	39,088,522
Belmont County	69,534,331
Butler County	283,536,711
Carroll County	26,159,034
Clark County	125,534,206
Clermont County	121,311,321
Columbiana County	81,811,376
Clinton County	74,442,908
Coshocton County	28,509,576
Crawford County	37,764,579
Cuyahoga County	1,789,220,272
Defiance County	41,019,016
Delaware County	217,936,637
Erie County	61,424,590
Fairfield County	149,245,301
Franklin County	1,476,151,000
Fulton County	46,595,182
Gallia County	18,209,756
Geauga County	91,605,498
Greene County	151,256,453
Hamilton County	812,716,530
Hancock County	78,273,654
Henry County	34,209,481
Hocking County	22,359,790
Holmes County	33,733,663
Huron County	30,164,308
Jefferson County	61,027,430
Knox County	48,936,309
Lake County	211,598,740
Licking County	96,921,808
Logan County	47,951,658
Lorain County	218,191,834
Lucas County	358,268,492
Mahoning County	159,245,800

**Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2015
All Counties Reporting Under GAAP**

County	Total Liabilities Deferred Inflows Of Resources And Fund Balances
Marion County	50,689,686
Medina County	106,603,911
Miami County	88,172,268
Monroe County	19,596,785
Montgomery County	494,509,419
Morrow County	22,048,024
Muskingum County	88,289,502
Noble County	17,904,941
Pickaway County	40,620,895
Pike County	34,514,630
Portage County	107,598,114
Preble County	22,531,758
Richland County	95,939,178
Ross County	44,977,714
Sandusky County	52,344,392
Scioto County	44,903,614
Seneca County	47,989,338
Shelby County	39,729,246
Stark County	247,219,986
Summit County	423,805,174
Trumbull County	156,800,997
Tuscarawas County	62,870,633
Union County	69,157,670
Van Wert County	21,875,034
Warren County	218,601,221
Washington County	49,474,138
Wayne County	68,488,549
Wood County	140,253,222

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
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
Allen County	2,707,563	16,093,375	1,709,272	546,981	5,335	186,932	0	4,663,668	0	0	899,136
Ashland County	2,313,554	6,055,637	2,159,784	57,049	2,790	87,895	0	1,975,809	0	0	328,446
Ashtabula County	3,110,729	10,698,746	3,077,658	394,769	131,484	381,736	0	3,686,832	0	0	776,059
Athens County	2,082,642	6,697,994	2,145,275	285,595	3,245	156,309	0	2,243,725	0	0	553,200
Auglaize County	2,323,029	8,194,987	1,563,729	202,861	3,033	572,667	0	1,605,314	0	0	281,139
Belmont County	2,445,633	18,976,374	1,488,433	356,934	12,615	395,727	51,903	3,098,501	75,722	0	262,392
Butler County	12,749,717	40,922,754	10,221,168	1,424,392	3,061,659	1,095,940	0	17,993,624	0	0	641,649
Carroll County	2,025,701	3,349,252	1,059,457	19,471	14,988	58,238	9,200	1,330,421	0	0	696,119
Clark County	3,268,316	26,467,416	5,780,396	898,301	213,109	591,125	0	5,308,972	0	0	262,393
Clermont County	8,008,310	26,282,282	5,915,415	754,514	1,141,959	1,044,892	0	11,603,239	0	0	2,620,213
Clinton County	2,532,470	8,624,905	1,438,043	613,036	593,474	100,054	306,149	1,861,718	0	0	279,568
Columbiana County	0	16,856,138	2,709,770	322,089	4,935	136,584	3,639	2,594,330	100	0	1,517,405
Coshocton County	1,516,327	5,820,777	1,433,993	181,604	2,492	48,300	128,575	1,391,894	227,878	0	389,520
Crawford County	1,167,867	3,947,284	1,460,091	244,387	2,731	127,119	0	6,906,936	0	0	92,854
Cuyahoga County	14,075,827	257,514,234	40,359,507	4,567,042	74,466	8,860,480	0	69,331,099	5,000	0	23,144,855
Defiance County	2,202,610	5,699,322	1,197,116	287,719	251,433	248,652	305,913	1,398,840	0	0	596,818
Delaware County	10,610,816	52,391,087	5,766,442	1,770,979	1,188,854	169,629	0	14,725,688	0	0	899,982
Erie County	4,029,257	15,584,993	3,025,544	281,416	710,238	324,233	0	3,221,776	0	0	520,176
Fairfield County	7,850,299	20,732,180	4,879,621	720,083	41,438	78,735	221,667	7,409,624	38,071	0	2,238,858
Franklin County	39,807,000	291,575,000	36,120,000	9,572,000	510,000	1,079,000	0	53,001,000	0	0	2,563,000
Fulton County	1,798,011	7,722,451	927,246	299,474	2,838	307,158	155,287	1,806,594	3,688	0	612,839
Gallia County	2,525,151	3,984,441	1,046,513	49,728	0	169,487	63,864	1,327,774	3,200	0	300,354
Geauga County	7,858,131	13,439,049	3,445,450	456,033	76,904	169,972	179,651	4,987,492	0	0	656,588
Greene County	34,939,416	0	4,993,553	995,846	918,594	299,738	0	7,181,371	0	0	227,061
Hamilton County	49,199,476	78,385,265	16,272,234	5,770,665	2,414,035	8,127,979	0	35,980,053	0	0	9,325,595
Hancock County	2,178,419	14,127,399	2,606,898	309,299	4,809	155,923	324,682	4,162,311	0	0	110,271
Henry County	2,194,263	4,035,878	1,168,046	79,543	1,296	68,932	169,868	1,121,469	0	0	385,184
Hocking County	5,173,942	0	1,159,647	37,546	1,025	108,773	0	1,103,138	0	0	88,815
Holmes County	2,557,920	6,623,782	1,385,047	149,757	4,871	89,409	1,353	1,983,992	0	0	128,956
Huron County	12,144,838	0	1,880,920	84,834	2,855	212,640	0	1,529,849	0	0	260,789
Jefferson County	2,015,156	6,334,571	2,325,458	85,763	541,427	668,103	142,341	2,670,663	0	0	11,853
Knox County	9,692,402	0	2,014,563	314,649	3,722	60,922	0	2,200,090	0	0	540,480
Lake County	5,093,043	35,744,258	5,820,266	777,941	591,125	171,515	0	8,282,997	0	0	5,403,721
Licking County	32,780,686	7,431,687	5,492,894	606,260	10,037	136,389	0	8,793,075	0	0	1,396,433
Logan County	2,475,115	6,211,910	974,282	214,186	154,537	210,808	0	2,105,252	0	0	186,838

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
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
Lorain County	7,604,540	19,448,264	9,670,401	1,281,001	8,652,809	760,393	0	5,192,730	0	0	1,513,384
Lucas County	12,325,827	97,978,603	16,849,248	1,853,861	19,175	320,619	884,929	11,020,247	0	19,123	610,100
Mahoning County	3,456,167	33,840,366	5,698,468	812,942	5,447,497	1,626,245	1,672,880	995,238	99,900	0	2,351,092
Marion County	2,291,920	10,669,303	2,450,105	243,094	3,436	146,938	0	2,525,129	0	0	523,538
Medina County	11,571,696	12,485,531	5,928,957	750,288	11,904	476,982	4,406	8,237,555	356	0	1,967,204
Miami County	18,085,759	0	2,893,292	427,402	1,563,752	916,405	0	3,999,393	0	0	515,025
Monroe County	1,112,273	6,844,456	629,343	141,951	4,925	47,467	0	1,802,412	0	0	326,126
Montgomery County	13,079,472	79,710,558	18,440,696	4,806,523	31,369	1,611,376	0	25,479,761	0	0	6,675,666
Morrow County	2,169,461	3,892,070	1,475,967	97,135	1,040,487	288,465	0	494,714	0	0	157,541
Muskingum County	3,193,911	19,294,006	3,139,120	622,764	563,874	362,880	409,921	4,028,610	12,573	0	148,627
Noble County	893,763	2,323,511	561,957	58,908	2,560	47,007	107,600	876,923	45	0	53,351
Pickaway County	3,531,957	7,554,938	1,542,043	267,141	49,306	120,412	65,391	3,036,442	0	0	265,231
Pike County	6,516,008	0	1,301,915	123,435	4,375	157,692	0	832,792	0	0	251,783
Portage County	3,268,028	21,051,047	4,704,898	886,415	7,308	1,111,186	483,325	8,686,507	0	0	443,193
Preble County	2,182,407	5,579,575	1,281,423	336,813	2,238	35,584	0	1,865,655	0	0	207,307
Richland County	2,435,065	20,869,242	4,268,005	471,158	520,436	286,056	91,410	5,554,667	50,000	0	343,084
Ross County	3,300,874	15,594,641	2,129,156	391,665	286,573	98,672	455,247	2,756,507	0	0	1,101,924
Sandusky County	2,720,899	9,394,554	1,958,861	198,275	2,710	446,190	137,001	2,155,737	1,400	0	1,524,351
Scioto County	1,832,153	12,122,636	2,373,611	5,471	4,694	183,671	2,170	2,693,845	275	0	617,939
Seneca County	1,939,933	8,779,946	1,955,202	153,935	3,055	235,264	108,310	3,274,619	6,830	0	408,425
Shelby County	2,277,085	8,342,087	1,804,065	218,637	56,823	151,312	0	3,375,441	0	0	205,027
Stark County	12,702,665	0	9,099,827	1,042,256	40,340	484,421	315,833	16,777,068	0	0	1,748,755
Summit County	16,271,656	44,713,963	15,616,448	2,690,603	49,885	700,890	0	35,413,621	0	0	8,195,251
Trumbull County	6,139,073	23,994,510	6,161,388	159,382	3,449,665	3,228,649	548,533	3,004,302	0	0	1,382,779
Tuscarawas County	4,086,770	13,044,905	3,351,410	93,763	6,700	244,057	81,939	2,834,449	6,521	0	447,211
Union County	3,784,180	10,900,390	2,348,469	503,307	0	77,603	417,294	3,137,994	0	0	250,120
Van Wert County	1,807,375	4,439,422	1,131,050	124,758	1,229	136,726	0	1,058,467	0	0	469,859
Warren County	17,330,429	37,382,106	6,735,933	1,589,893	12,258	265,826	0	8,397,120	0	0	2,226,563
Washington County	2,545,336	13,826,649	1,866,150	82,465	3,261	97,869	118,813	3,880,369	0	0	564,233
Wayne County	4,147,083	11,617,230	3,745,252	334,904	151,510	314,146	111,380	4,730,800	0	0	759,286
Wood County	6,399,019	20,136,848	4,877,706	1,279,840	7,197	251,110	0	6,889,439	0	0	690,868

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under GAAP

Expenditures										
General Government										
County	Total Revenues	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental
Allen County	26,812,262	8,561,287	6,212,628	9,142,407	268,609	191,302	430,279	277,891	0	0
Ashland County	12,980,964	4,239,825	1,425,931	4,643,536	75,331	176,688	319,568	26,850	0	64,975
Ashtabula County	22,258,013	7,046,982	4,775,423	7,936,353	99,208	80,349	943,451	257,860	0	0
Athens County	14,167,985	5,897,486	2,453,734	3,698,146	46,480	374,976	469,605	3,346	0	0
Auglaize County	14,746,759	3,952,990	1,867,626	5,443,568	436,289	94,659	401,512	0	0	0
Belmont County	27,164,234	10,889,539	2,740,274	7,224,655	341,718	602,232	519,998	0	0	0
Butler County	88,110,903	19,557,917	11,714,992	35,647,406	185,273	640,630	1,675,428	440,422	0	0
Carroll County	8,562,847	3,458,547	1,091,428	2,489,725	107,174	55,847	247,276	0	6,462	0
Clark County	42,790,028	6,055,397	10,026,955	15,378,188	3,836,212	295,562	629,121	416,643	283,528	0
Clermont County	57,370,824	13,304,271	9,546,193	23,605,120	0	424,759	1,943,050	0	0	0
Clinton County	16,349,417	5,324,092	2,720,943	5,110,108	0	0	297,280	0	140,139	0
Columbiana County	24,144,990	6,127,380	4,655,290	7,039,583	39,453	1,590	1,624,923	9,585	11,674	0
Coshocton County	11,141,360	3,331,556	1,965,389	3,684,289	245,673	76,887	359,813	2,100	852,455	187,800
Crawford County	13,949,269	3,477,062	2,029,129	590,345	4,587,572	358,638	279,979	0	0	0
Cuyahoga County	417,932,510	70,022,704	251,932,490	0	0	497,542	6,757,177	0	0	0
Defiance County	12,188,423	4,711,231	1,433,067	3,783,630	475,920	58,265	864,296	0	0	0
Delaware County	87,523,477	15,484,370	8,809,727	31,305,216	10,531,279	24,055	519,498	0	0	12,861,952
Erie County	27,697,633	10,374,779	6,432,941	8,196,028	71,732	3,519	682,001	0	59,337	0
Fairfield County	44,210,576	11,353,914	5,187,715	15,267,153	0	674,450	1,217,133	0	0	1,890,535
Franklin County	434,227,000	90,839,000	74,986,000	146,183,000	1,222,000	0	5,130,000	0	2,145,000	6,493,000
Fulton County	13,635,586	4,391,097	1,651,941	3,353,881	13,365	88,449	666,405	0	100,823	944,717
Gallia County	9,470,512	4,372,062	926,072	2,643,474	64,918	73,166	319,054	0	0	0
Geauga County	31,269,270	9,400,054	4,293,961	11,849,228	790	462,461	306,374	0	0	0
Greene County	49,555,579	14,772,899	7,893,029	14,592,759	697,074	301,239	710,826	2,304,104	0	0
Hamilton County	205,475,302	33,645,482	65,576,518	76,093,337	3,003,144	0	1,265,320	0	0	0
Hancock County	23,980,011	5,314,285	4,136,199	7,436,197	130,479	568,833	866,526	396,577	0	0
Henry County	9,224,479	2,144,116	1,236,519	2,807,989	121,713	174,335	274,364	0	0	295,628
Hocking County	7,672,886	2,051,747	1,597,416	2,818,701	26,499	57,534	584,108	238,329	80,495	0
Holmes County	12,925,087	3,704,923	1,828,171	3,854,704	0	89,933	524,761	385,234	11,004	0
Huron County	16,116,725	5,524,734	1,938,053	4,632,570	0	116,924	444,112	325,200	528,080	0
Jefferson County	14,795,335	4,814,393	3,859,958	192,450	0	200,477	817,690	202,708	0	0
Knox County	14,826,828	5,520,177	2,110,900	4,439,276	68,702	175,431	600,664	0	809,601	0
Lake County	61,884,866	12,997,678	0	32,863,363	159,723	44,758	1,702,387	0	0	0
Licking County	56,647,461	21,287,359	0	22,405,427	0	449,889	3,123,737	412,464	0	0
Logan County	12,532,928	3,956,908	2,088,991	4,470,700	252,779	122,066	434,856	0	0	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										
General Government										
County	Total Revenues	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay	Intergovernmental
Lorain County	54,123,522	26,786,830	15,986,948	6,141,353	60,916	2,853	1,572,222	0	289,465	804
Lucas County	141,881,732	39,514,079	36,173,499	38,402,273	191,507	1,339,028	1,458,551	252,994	0	0
Mahoning County	56,000,795	12,393,301	19,166,654	629,484	0	0	1,106,249	0	0	0
Marion County	18,853,463	5,167,102	2,300,659	7,164,764	12,399	229,873	438,690	35,100	0	0
Medina County	41,434,879	10,815,380	7,718,834	17,067,811	435,606	3,568	2,574,696	0	0	281,862
Miami County	28,401,028	12,301,209	0	11,105,072	217,963	213,366	2,120,437	410,585	0	0
Monroe County	10,908,953	2,745,731	964,304	2,276,475	19,010	576,390	176,963	0	0	0
Montgomery County	149,835,421	20,898,324	0	94,547,854	419,351	0	2,176,444	0	0	4,580,276
Morrow County	9,615,840	3,791,989	1,222,804	2,493,875	0	93,911	315,009	0	59,025	723,695
Muskingum County	31,776,286	8,280,998	6,823,597	9,651,691	134,946	373,000	603,877	0	157,430	564,220
Noble County	4,925,625	2,389,765	501,132	1,327,449	0	70,558	171,915	0	0	0
Pickaway County	16,432,861	4,465,495	1,902,207	6,382,310	188,018	123,142	706,818	369,618	0	0
Pike County	9,188,000	3,625,808	1,031,500	3,102,606	180,228	310,263	192,026	31,048	7,971	0
Portage County	40,641,907	12,336,957	9,418,055	14,673,847	178,310	0	1,349,150	0	1,072,652	0
Preble County	11,491,002	3,410,116	1,669,382	4,325,336	0	79,810	384,345	118,000	0	72,935
Richland County	34,889,123	7,459,925	6,743,028	14,006,539	566,749	112,520	759,668	300,556	69,669	1,532,087
Ross County	26,115,259	6,395,332	3,579,011	9,639,860	327,082	750,748	705,376	0	0	216,403
Sandusky County	18,539,978	6,068,578	3,341,721	7,025,872	0	127,973	640,932	0	0	186,300
Scioto County	19,836,465	7,693,756	2,361,733	4,737,221	0	350,338	384,256	256,650	1,156,022	0
Seneca County	16,865,519	5,821,400	2,118,284	5,780,630	23,404	96,238	308,323	140,942	14,276	0
Shelby County	16,430,477	4,017,386	2,123,510	4,480,814	650,063	158,207	631,333	0	0	235,750
Stark County	42,211,165	19,719,311	12,433,510	3,780,232	14,125	0	2,170,178	0	0	0
Summit County	123,652,317	24,229,230	27,231,454	58,380,753	155,152	1,145,716	2,585,202	0	0	0
Trumbull County	48,068,281	16,785,486	11,156,099	14,958,899	0	0	1,143,922	0	28,722	0
Tuscarawas County	24,197,725	5,467,662	4,283,491	7,744,013	163,756	197,426	918,817	391,198	0	1,103,504
Union County	21,419,357	6,423,391	3,444,013	5,879,622	265,927	375,396	1,761,819	149,086	0	432,174
Van Wert County	9,168,886	3,424,686	1,302,372	2,933,806	34,291	60,338	220,524	0	4,437	111,980
Warren County	73,940,128	19,102,887	9,014,117	26,435,902	0	0	2,092,035	0	0	0
Washington County	22,985,145	5,393,018	2,202,706	8,802,437	2,254,086	126,327	590,129	170,519	0	0
Wayne County	25,911,591	6,545,339	4,901,190	8,488,884	102,304	261,313	778,999	523,993	0	0
Wood County	40,532,027	18,026,597	7,588,023	8,007,728	545,870	257,547	688,455	155,265	0	434,643

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Expenditures (Continued)							Other Financing Sources (Uses)				
Debt Service											
											</

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Expenditures (Continued)							Other Financing Sources (Uses)				
Debt Service											

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Other Financing Sources (Uses) (Continued)					Fund Balance			
County	Transfers In	Transfers Out	Other Financing Sources	Total Other Financing Sources Uses	Net Change In Fund Balances	Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	End Of Year
Allen County	97,000	(353,342)	0	(256,342)	1,331,792	7,839,586	0	9,171,378
Ashland County	0	(1,333,524)	0	(1,333,524)	674,736	3,166,146	0	3,840,882
Ashtabula County	155,925	(839,488)	0	(672,441)	445,946	6,132,662	0	6,578,608
Athens County	0	(705,896)	0	(677,841)	524,280	3,462,201	0	3,986,481
Auglaize County	107,264	(176,375)	2,079	(56,528)	528,157	8,567,220	0	9,095,377
Belmont County	0	(8,905,332)	0	(8,884,957)	(4,421,393)	10,283,916	0	5,862,523
Butler County	1,150,000	(12,277,499)	0	(11,127,499)	7,120,405	23,343,989	0	30,464,394
Carroll County	0	(718,495)	0	(712,033)	116,946	5,597,964	0	5,714,910
Clark County	0	(2,797,176)	0	(2,783,211)	3,085,211	15,433,602	0	18,518,813
Clermont County	1,469	(4,741,734)	0	(4,715,144)	3,119,839	23,484,294	0	26,604,133
Clinton County	0	(87,983)	0	1,612,017	4,350,148	24,306,247	0	28,656,395
Columbiana County	0	(3,914,677)	0	(3,903,003)	485,734	8,333,710	0	8,819,444
Coshocton County	0	(230,050)	16,073	(12,492)	(250,163)	3,956,656	0	3,706,493
Crawford County	0	(2,196,595)	0	(2,196,595)	429,949	5,738,058	0	6,168,007
Cuyahoga County	975,574	(95,451,715)	0	(94,245,481)	(12,387,179)	267,231,365	0	254,844,186
Defiance County	0	(916,853)	0	(875,273)	(545,492)	12,448,447	0	11,902,955
Delaware County	0	(8,143,938)	0	(6,978,115)	1,009,265	45,256,307	0	46,265,572
Erie County	0	(3,995,767)	0	(3,984,624)	(2,113,393)	17,063,315	0	14,949,922
Fairfield County	229,193	(9,801,524)	0	(9,551,348)	(1,441,537)	19,099,537	0	17,658,000
Franklin County	41,000	(85,421,000)	0	(85,151,000)	16,106,000	208,570,000	0	224,676,000
Fulton County	0	(372,516)	0	(372,516)	2,044,465	9,924,884	0	11,969,349
Gallia County	0	(920,511)	193,470	(727,041)	342,626	2,110,634	0	2,453,260
Geauga County	843,750	(5,252,134)	0	(4,408,384)	537,712	10,740,631	0	11,278,343
Greene County	626	(2,958,070)	0	(2,571,814)	5,408,653	28,469,327	0	33,877,980
Hamilton County	2,281,684	(20,028,573)	0	(17,746,889)	4,607,035	78,023,922	0	82,630,957
Hancock County	0	(4,304,478)	0	(4,304,478)	816,437	6,527,750	0	7,344,187
Henry County	5,000	(1,144,515)	0	(1,139,515)	679,257	6,175,754	0	6,855,011
Hocking County	0	(226,004)	0	(156,499)	(64,995)	3,935,264	0	3,870,269
Holmes County	0	(701,934)	0	(657,597)	1,865,433	6,120,986	0	7,986,419
Huron County	0	(1,591,964)	0	(1,591,964)	1,015,088	5,162,036	0	6,177,124
Jefferson County	0	(3,198,712)	0	(3,198,712)	993,806	4,267,889	0	5,261,695
Knox County	40,438	(1,376,209)	0	(692,506)	372,321	4,189,929	8	4,562,258
Lake County	283,152	(10,334,631)	0	(10,048,576)	3,977,719	30,656,791	0	34,634,510
Licking County	3,716	(6,575,424)	0	(5,363,101)	3,387,183	22,499,138	68,930	25,955,251
Logan County	0	(957,022)	0	(950,522)	256,106	4,235,111	0	4,491,217

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County	Transfers In	Transfers Out	Other Financing Sources	Total Other Financing Sources Uses	Net Change In Fund Balances	Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	End Of Year
Lorain County	113,730	(4,448,081)	0	(4,334,351)	(1,052,220)	20,416,300	23,056	19,387,136
Lucas County	0	(19,318,239)	0	(19,318,239)	5,223,018	45,149,171	0	50,372,189
Mahoning County	239,054	(20,762,399)	0	(20,475,575)	2,229,532	12,334,378	0	14,563,910
Marion County	136,112	(1,793,150)	0	(1,657,038)	1,548,742	4,884,629	0	6,433,371
Medina County	0	(1,931,652)	0	(1,931,652)	499,665	7,563,780	0	8,063,445
Miami County	0	(642,567)	0	(642,567)	1,389,829	17,958,471	0	19,348,300
Monroe County	0	(460,912)	0	(460,912)	3,457,313	4,053,893	0	7,511,206
Montgomery County	3,320,619	(22,968,354)	0	(19,633,988)	967,370	79,642,446	0	80,609,816
Morrow County	0	(787,210)	0	(726,656)	110,303	3,741,371	0	3,851,674
Muskingum County	0	(3,922,610)	0	(3,703,067)	1,311,450	14,009,391	0	15,320,841
Noble County	0	(326,434)	0	(325,033)	139,773	4,685,930	0	4,825,703
Pickaway County	0	(517,788)	0	(507,263)	1,774,207	5,069,327	0	6,843,534
Pike County	0	(251,000)	0	(245,635)	435,646	9,662,543	0	10,098,189
Portage County	0	(121,558)	0	(121,558)	1,491,378	14,129,211	0	15,620,589
Preble County	0	(775,083)	0	(775,083)	655,995	4,564,835	0	5,220,830
Richland County	15,318	(1,601,677)	0	(1,580,221)	1,758,161	2,317,615	0	4,075,776
Ross County	0	(2,011,302)	0	(1,996,410)	2,092,599	9,912,903	0	12,005,502
Sandusky County	0	(1,557,163)	0	(1,557,163)	(450,323)	6,857,700	0	6,407,377
Scioto County	0	(1,415,510)	0	(1,407,698)	1,102,708	9,259,679	0	10,362,387
Seneca County	2,158	(1,822,955)	0	(1,805,165)	752,090	6,231,638	0	6,983,728
Shelby County	405,000	(3,554,269)	0	(3,127,990)	994,866	3,175,561	0	4,170,427
Stark County	0	(4,000,000)	0	(3,960,446)	133,363	16,992,543	0	17,125,906
Summit County	17,874	(6,183,888)	0	(6,151,944)	2,124,598	51,153,320	0	53,277,918
Trumbull County	0	(2,633,690)	0	(2,584,788)	1,395,858	6,893,869	0	8,289,727
Tuscarawas County	65,560	(3,285,684)	0	(3,220,124)	707,734	14,607,058	0	15,314,792
Union County	95,000	(3,432,942)	0	(3,337,942)	(650,013)	8,582,132	15,492	7,947,611
Van Wert County	0	(336,579)	0	(322,578)	727,874	1,756,966	0	2,484,840
Warren County	0	(14,805,853)	0	(14,805,853)	2,218,265	30,275,731	(7,177)	32,486,819
Washington County	0	(2,229,731)	0	(2,221,847)	1,079,352	12,150,176	0	13,229,528
Wayne County	0	(3,414,780)	0	(3,410,164)	899,405	9,679,029	(12,353)	10,566,081
Wood County	195,243	(392,760)	0	(197,517)	3,663,729	25,592,493	0	29,256,222

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Revenues										
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments
Allen County	11,178,708	16,865,801	35,751,800	548,237	519,346	363,912	0	9,034,806	0	790,516
Ashland County	7,113,372	7,698,696	18,002,241	62,454	274,653	301,823	0	3,100,531	0	0
Ashtabula County	16,020,699	10,698,746	40,866,642	560,758	165,321	709,779	0	11,221,217	35,626	414,862
Athens County	14,459,487	8,372,286	26,286,963	287,673	178,781	312,668	0	5,530,820	0	0
Auglaize County	6,035,887	9,443,956	13,169,103	219,847	3,033	842,284	0	3,651,024	0	1,106,668
Belmont County	13,024,578	18,976,374	24,067,878	394,965	502,359	1,660,530	99,006	6,435,282	215,343	0
Butler County	61,536,541	40,922,754	86,084,562	1,974,553	3,954,477	1,906,537	0	39,833,047	0	2,287,794
Carroll County	5,837,248	3,349,252	11,282,060	27,338	37,492	114,111	9,200	4,206,891	18,398	0
Clark County	21,236,830	26,467,416	56,897,306	934,825	703,691	1,170,222	0	13,753,377	0	115,314
Clermont County	20,123,866	28,663,455	39,166,256	781,225	1,684,733	1,606,371	0	22,848,306	0	958,899
Clinton County	6,085,183	8,624,905	14,480,555	616,076	814,838	337,973	351,749	3,477,394	18,716	99,124
Columbiana County	9,375,828	16,856,138	37,049,406	327,163	4,935	621,795	499,134	6,479,622	10,102	0
Coshocton County	7,848,784	5,820,777	17,055,503	187,464	129,644	165,441	128,575	6,395,080	232,091	0
Crawford County	5,842,020	5,919,955	16,611,690	248,811	30,353	317,059	110,801	10,214,447	0	97,425
Cuyahoga County	355,167,215	257,514,234	455,647,968	21,591,268	2,834,123	12,099,653	0	98,747,230	9,319,068	0
Defiance County	6,058,576	5,699,322	10,873,131	312,784	251,433	473,926	440,806	2,470,288	249,171	577,002
Delaware County	30,181,798	52,391,087	29,046,942	1,962,842	1,698,986	523,263	0	22,190,196	0	1,201,470
Erie County	9,342,772	15,584,993	23,620,250	297,898	1,092,647	489,232	0	7,950,913	0	323,617
Fairfield County	24,082,880	20,732,180	37,259,077	789,818	508,851	344,219	730,418	15,663,836	193,740	145,797
Franklin County	411,084,000	291,575,000	332,891,000	9,601,000	2,717,000	6,003,000	0	100,558,000	0	0
Fulton County	7,913,650	8,268,269	15,458,280	302,027	37,502	557,670	155,287	5,184,920	13,488	364,107
Gallia County	3,688,496	4,980,568	18,545,753	54,038	0	434,869	210,043	4,135,682	31,080	0
Geauga County	26,519,018	14,052,049	28,423,041	458,814	362,256	467,443	253,183	9,485,138	443,479	342,062
Greene County	65,205,640	0	34,638,050	1,137,492	1,096,172	850,672	0	16,631,500	0	41,687
Hamilton County	270,199,098	114,860,671	216,069,236	5,966,426	7,558,849	12,852,400	0	65,988,407	0	0
Hancock County	10,868,379	14,127,399	25,561,769	342,848	322,862	320,217	531,988	6,890,727	16,629	741,839
Henry County	6,670,572	4,035,878	12,496,067	133,514	104,128	178,959	245,207	3,749,405	38,321	424,377
Hocking County	10,377,155	0	7,882,238	40,641	94,081	664,729	0	2,795,777	0	3,901
Holmes County	6,348,234	7,140,982	15,519,539	152,741	285,710	352,492	148,439	5,465,281	98,923	0
Huron County	16,016,627	0	20,296,817	87,257	2,855	429,958	0	4,708,364	0	94,025
Jefferson County	10,760,070	13,558,447	31,727,747	73,955	673,381	757,402	308,494	8,099,947	0	0
Knox County	17,993,140	0	19,268,373	320,212	245,529	160,767	0	4,185,635	375,535	95
Lake County	45,263,926	35,744,258	55,336,597	781,056	1,526,685	1,744,368	0	18,676,506	101,160	6,029,826
Licking County	26,517,675	32,780,686	40,855,048	608,527	662,803	749,396	0	15,264,542	0	168,798
Logan County	7,156,812	9,311,509	17,654,289	214,186	240,660	308,686	0	5,710,854	0	35,861
Lorain County	48,263,626	29,169,467	84,511,344	1,290,551	14,164,096	1,703,590	0	16,933,115	0	567,897
Lucas County	104,325,710	97,978,603	182,600,712	1,669,545	1,098,468	1,069,226	1,855,883	36,614,539	0	3,761,260

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County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments
Mahoning County	33,166,681	40,445,450	76,354,344	977,013	14,434,632	2,792,235	2,064,740	5,057,653	105,734	286,359
Marion County	6,967,381	12,322,016	25,330,883	243,762	143,354	356,787	0	4,454,546	0	163,261
Medina County	29,912,582	24,937,295	42,552,561	796,269	11,904	529,441	197,722	14,218,260	326,832	548,312
Miami County	30,719,128	0	35,499,146	428,712	1,563,757	1,233,002	0	16,085,219	0	0
Monroe County	2,051,634	6,844,456	9,359,709	148,878	59,411	111,617	2,262	2,951,023	440,259	0
Montgomery County	130,378,910	79,710,558	202,400,064	5,029,862	3,211,757	2,837,207	0	46,890,515	0	268,176
Morrow County	5,385,006	3,892,070	16,048,075	118,980	1,991,420	316,887	456,745	2,761,425	1,000	0
Muskingum County	12,790,156	19,294,006	29,188,791	647,238	780,051	828,409	550,374	8,353,501	56,430	30,180
Noble County	2,372,807	2,323,511	6,566,874	63,891	2,605	70,526	107,600	1,691,036	1,345	0
Pickaway County	7,744,098	8,211,873	15,294,148	276,936	49,306	326,689	65,391	4,524,112	0	96,634
Pike County	8,597,473	0	16,801,425	154,293	4,515	226,251	0	2,610,286	0	0
Portage County	24,204,085	21,051,047	41,314,828	956,096	681,195	1,388,701	635,356	20,951,567	36,053	114,173
Preble County	4,419,027	5,579,575	13,334,836	338,598	98,302	90,604	0	3,902,528	3,981	175,386
Richland County	18,093,737	20,869,242	47,394,509	478,939	938,379	397,545	413,009	12,974,303	121,030	886,475
Ross County	10,428,935	15,594,641	17,540,608	395,321	286,573	274,294	455,247	4,553,606	0	15,171
Sandusky County	9,932,315	11,270,051	23,435,289	206,268	230,155	743,982	579,450	6,714,103	65,735	237,476
Scioto County	6,541,826	12,122,636	26,946,468	7,173	49,424	552,285	2,170	6,496,322	39,441	0
Seneca County	5,467,058	8,779,946	20,071,707	204,698	23,216	513,229	253,210	5,093,887	23,624	175,580
Shelby County	6,722,470	10,040,539	15,703,124	260,499	204,916	350,119	0	5,588,993	0	318,951
Stark County	55,217,131	32,751,360	119,153,826	1,043,176	251,894	1,055,664	315,833	27,730,525	0	620,236
Summit County	124,945,228	44,713,963	158,150,107	2,696,728	796,684	2,459,231	0	50,886,406	0	533,487
Trumbull County	33,537,965	25,876,998	69,354,234	205,336	4,780,477	4,019,762	560,342	12,549,704	38,504	169,128
Tuscarawas County	10,443,643	13,044,905	27,807,900	95,796	323,960	608,791	89,834	4,867,751	28,832	0
Union County	11,961,234	13,634,032	19,349,363	798,656	121,673	280,751	536,244	5,865,300	46,330	191,989
Van Wert County	4,706,268	4,439,422	11,257,315	129,035	78,628	253,829	0	2,189,801	0	248,987
Warren County	41,411,487	37,382,106	37,159,816	1,596,930	12,263	1,462,069	0	14,360,672	0	1,354,610
Washington County	8,952,097	13,826,649	23,019,763	97,006	253,860	528,653	186,698	6,101,949	28,556	0
Wayne County	14,997,119	12,884,025	27,808,926	342,486	714,308	967,643	317,161	11,408,381	70,339	1,705
Wood County	35,478,125	20,136,848	37,560,812	1,313,363	471,416	820,245	0	11,458,858	0	571,111

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
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Revenues (Continued)			Expenditures							
			General Government							
County	Other Revenues	Total Revenues	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay
Allen County	6,280,035	81,333,161	10,847,000	8,627,702	10,839,624	7,962,993	15,533,226	19,030,853	1,332,510	5,606,550
Ashland County	1,628,481	38,182,251	4,880,396	1,907,522	6,363,673	5,586,621	10,879,680	6,513,486	26,850	0
Ashtabula County	3,424,393	84,118,043	9,982,748	5,726,483	10,696,424	7,688,252	17,176,128	28,892,652	341,895	473,944
Athens County	2,538,407	57,967,085	6,863,493	2,695,174	6,193,240	6,941,021	4,333,027	29,984,762	26,272	747,642
Auglaize County	868,025	35,339,827	4,541,958	2,336,409	6,205,312	6,757,387	7,683,677	4,472,885	0	979,648
Belmont County	976,361	66,352,676	11,681,437	3,594,876	9,091,300	6,851,907	14,252,353	12,661,159	0	2,667,092
Butler County	15,917,839	254,418,104	25,300,412	13,757,953	45,951,854	23,123,425	44,413,903	60,348,311	485,924	0
Carroll County	973,982	25,855,972	3,902,441	1,219,241	2,925,374	4,515,571	4,578,642	5,488,114	0	815,290
Clark County	1,735,549	123,014,530	7,652,993	13,582,761	16,415,660	11,252,439	17,882,732	31,835,985	1,174,557	11,719,534
Clermont County	5,587,680	121,420,791	17,117,726	11,201,230	28,507,612	16,745,486	1,025,551	29,214,584	0	4,528,597
Clinton County	601,811 #	35,508,324	6,861,776	3,158,838	5,369,885	4,177,082	4,110,143	8,386,207	0	4,363,354
Columbiana County	2,692,668	73,916,791	7,855,817	5,448,032	8,566,736	8,180,091	3,684,726	30,562,005	9,585	956,621
Coshocton County	1,093,821	39,057,180	4,256,497	1,998,470	6,759,560	7,369,913	9,678,627	6,998,675	2,100	1,444,820
Crawford County	1,076,841	40,469,402	4,080,009	2,554,165	6,192,595	10,460,993	6,736,440	7,164,230	0	554,903
Cuyahoga County	52,945,573	1,265,866,332	98,774,237	351,061,701	0	29,595,977	115,035,494	479,446,211	0	161,965,000
Defiance County	888,158	28,294,597	5,241,543	1,817,526	4,740,090	5,425,767	4,835,006	2,974,933	0	1,684,941
Delaware County	1,837,247	141,033,831	18,553,620	9,377,915	36,653,628	21,795,462	15,692,921	9,541,434	0	17,324,662
Erie County	3,086,228	61,788,550	12,479,266	8,229,293	11,806,695	6,205,839	8,766,783	10,643,140	0	3,906,416
Fairfield County	4,967,202	105,418,018	13,709,493	6,536,935	17,928,603	8,792,966	22,013,283	24,623,484	0	5,844,235
Franklin County	24,418,000	1,178,847,000	119,018,000	79,771,000	170,799,000	39,244,000	307,757,000	316,435,000	18,302,000	10,647,000
Fulton County	1,559,290	39,814,490	5,059,121	1,852,002	7,638,633	4,795,003	6,535,096	4,685,729	532,769	5,362,325
Gallia County	765,430	32,845,959	4,800,499	2,173,040	5,088,343	5,321,773	2,770,825	8,723,890	2,424,331	0
Geauga County	2,119,508	82,925,991	12,234,111	5,408,992	13,618,369	6,785,694	5,619,531	32,804,639	0	6,011,599
Greene County	1,124,626	120,725,839	16,381,211	7,893,029	20,777,839	8,045,639	25,568,931	26,862,969	3,054,014	22,946
Hamilton County	15,135,501	708,630,588	53,532,150	92,187,965	98,953,304	34,301,362	170,966,227	173,739,423	20,273,482	2,129,287
Hancock County	2,209,302	61,933,959	6,579,555	4,575,954	8,599,451	4,554,198	15,916,096	10,403,014	396,577	6,027,485
Henry County	1,314,778	29,391,206	2,866,855	1,332,502	3,654,266	5,649,963	1,923,165	10,276,804	0	756,853
Hocking County	216,857	22,075,379	3,483,488	2,073,334	4,115,639	2,697,141	5,884,551	1,067,269	238,329	2,676,520
Holmes County	566,126	36,078,467	5,433,784	2,063,212	4,699,923	6,318,794	234,469	12,711,376	385,234	790,383
Huron County	1,090,675	42,726,578	6,374,770	2,019,129	5,854,006	5,121,466	9,167,866	9,331,275	325,200	2,597,429
Jefferson County	324,729	66,284,172	5,924,839	4,142,146	10,690,002	8,281,851	13,476,300	14,478,109	202,708	1,133,466
Knox County	1,311,350	43,860,636	6,247,597	2,342,504	6,927,094	6,213,996	484,854	15,984,168	0	3,361,392
Lake County	12,542,693	177,747,075	18,989,855	0	43,059,397	8,457,897	12,772,113	65,163,830	0	9,512,348
Licking County	3,163,337	120,770,812	29,476,970	0	25,020,816	10,135,501	5,275,049	44,879,033	412,464	3,492,649
Logan County	1,022,167	41,655,024	4,550,719	2,914,350	5,267,271	9,491,184	1,406,843	13,186,324	0	3,220,140
Lorain County	5,299,537	201,903,223	31,010,051	17,066,457	26,787,074	8,915,585	25,393,800	77,213,537	0	7,284,730
Lucas County	16,320,290	447,294,236	55,380,810	55,859,504	78,966,439	19,382,330	96,381,718	88,737,236	14,467,169	5,376,888

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Revenues (Continued)			Expenditures							
			General Government							
County	Other Revenues	Total Revenues	Legislative And Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Capital Outlay
Mahoning County	5,025,528	180,710,369	21,169,999	22,422,241	29,323,034	9,687,423	36,399,668	38,475,214	0	11,964,135
Marion County	2,341,957	52,323,947	6,201,345	2,727,527	10,934,102	9,596,488	6,533,532	11,700,064	35,100	1,758,219
Medina County	3,219,224	117,250,402	25,670,117	10,909,164	20,991,977	8,714,137	24,508,549	16,170,902	0	8,391,180
Miami County	2,135,518	87,664,482	14,918,028	0	20,449,769	15,829,063	16,808,097	12,223,554	543,547	8,804,051
Monroe County	552,364	22,521,613	3,035,387	1,207,278	2,824,532	4,684,695	2,529,688	3,550,793	0	0
Montgomery County	15,646,075	486,373,124	29,225,821	0	157,827,236	14,895,412	0	194,975,716	0	29,914,035
Morrow County	1,632,993	32,604,601	4,735,865	1,438,407	4,276,391	5,362,314	3,205,792	8,339,209	8,290	847,362
Muskingum County	1,079,443	73,598,579	9,166,367	7,125,936	12,276,548	7,046,026	1,413,489	29,436,254	0	1,882,205
Noble County	275,693	13,475,888	2,707,306	587,411	1,667,498	3,394,729	1,180,383	2,694,564	325,544	416,102
Pickaway County	1,458,565	38,047,752	4,999,064	2,251,905	7,149,421	6,062,494	4,780,246	7,181,633	369,618	1,108,142
Pike County	825,159	29,219,402	4,516,491	1,274,935	4,547,801	3,901,713	5,667,023	6,149,371	31,048	3,420,484
Portage County	845,910	112,179,011	14,416,347	10,060,012	16,833,094	8,526,366	30,030,896	25,787,892	0	4,103,565
Preble County	525,087	28,467,924	4,038,051	2,006,006	5,119,025	4,544,623	408,664	11,593,250	619,355	882,696
Richland County	955,508	103,522,676	10,076,906	11,050,520	15,309,633	5,143,108	27,417,387	23,159,191	300,556	4,930,213
Ross County	1,671,295	51,215,691	7,074,604	4,703,876	11,183,211	5,791,035	750,748	13,727,080	0	2,056,489
Sandusky County	1,929,066	55,343,890	7,012,508	4,204,256	11,938,211	4,989,984	430,676	20,842,211	274,572	1,572,981
Scioto County	1,611,286	54,369,031	8,610,492	2,865,866	7,824,126	5,253,145	11,696,923	12,829,538	256,650	2,158,458
Seneca County	806,163	41,412,318	6,446,205	2,462,731	6,555,616	4,624,307	8,917,297	6,894,749	140,942	2,174,140
Shelby County	1,576,976	40,766,587	5,211,551	2,901,005	5,423,728	8,318,241	339,676	13,925,444	0	3,958,612
Stark County	9,902,979	248,042,624	30,944,118	16,978,858	31,904,263	18,567,706	83,414,868	59,566,352	0	7,198,842
Summit County	15,351,595	400,533,429	38,301,220	32,497,930	77,690,467	19,730,549	114,527,223	96,839,734	8,380,912	1,242,365
Trumbull County	2,116,713	153,209,163	22,497,632	12,352,976	19,568,852	22,713,646	28,685,499	39,567,735	0	4,364,567
Tuscarawas County	1,677,963	58,989,375	6,870,737	4,688,678	9,063,809	5,612,090	8,954,933	15,772,168	391,198	3,695,125
Union County	1,822,791	54,608,363	9,740,153	3,873,515	7,413,308	7,477,456	2,370,945	18,686,802	523,430	4,395,747
Van Wert County	1,060,831	24,364,116	5,107,645	1,399,065	3,260,568	4,980,994	131,132	7,378,666	34,920	635,565
Warren County	10,823,633	145,563,586	21,030,071	10,206,280	31,565,945	8,504,917	761,050	46,992,012	0	8,811,601
Washington County	853,486	53,848,717	6,466,363	2,766,397	9,554,344	10,107,089	12,719,622	10,225,084	406,896	391,052
Wayne County	1,716,203	71,228,296	8,039,279	5,421,424	10,676,063	7,735,927	626,520	31,280,150	758,585	9,189,998
Wood County	5,935,063	113,745,841	19,340,889	9,065,801	9,307,706	9,140,373	10,396,138	40,276,938	307,093	6,349,864

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
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Expenditures (Continued)									
		Debt Service							
			Interest And Fiscal Charges	Bond Issuance Costs	Other	Other Expenditures	Total Expenditures	Excess Of Revenues Over Under Expenditures	Other Financing Sources Uses Sale Of Capital Assets
County	Intergovernmental	Principal Retirement							
Allen County	0	3,393,707	298,767	0	0	83,246	83,556,178	(2,223,017)	0
Ashland County	701,860	345,000	28,750	0	0	0	37,233,838	948,413	0
Ashtabula County	0	960,608	653,897	0	0	0	82,593,031	1,525,012	11,122
Athens County	0	388,557	65,835	0	0	7,518	58,246,541	(279,456)	21,421
Auglaize County	0	281,532	35,379	0	0	1,966,857	35,261,044	78,783	45,786
Belmont County	332,372	1,248,722	235,777	0	376,732	1,377,823	64,371,550	1,981,126	20,375
Butler County	10,696,773	10,625,881	2,689,424	0	0	0	237,393,860	17,024,244	0
Carroll County	0	111,961	24,644	0	0	312,529	23,893,807	1,962,165	0
Clark County	0	1,000,000	470,616	0	0	0	112,987,277	10,027,253	732,761
Clermont County	0	810,467	313,845	0	0	7,166,987	116,632,085	4,788,706	170,271
Clinton County	0	515,397	164,538	0	0	0	37,107,220	(1,598,896)	0
Columbiana County	0	2,122,106	929,910	0	0	1,166,015	69,481,644	4,435,147	0
Coshocton County	187,800	462,887	97,528	0	413,545	0	39,670,422	(613,242)	24,133
Crawford County	0	1,006,878	534,469	0	0	24,592	39,309,274	1,160,128	0
Cuyahoga County	0	70,420,287	68,561,038	890,590	0	61,241,736	1,436,992,271	(171,125,939)	663,095
Defiance County	0	442,861	199,293	0	0	752,723	28,114,683	179,914	41,580
Delaware County	13,306,767	4,572,270	1,674,580	362,232	0	0	148,855,491	(7,821,660)	24,462
Erie County	734,233	1,335,313	545,284	0	0	532,025	65,184,287	(3,395,737)	63,852
Fairfield County	2,311,761	2,515,065	1,457,451	359,048	0	439,521	106,531,845	(1,113,827)	12,806
Franklin County	10,849,000	22,990,000	14,577,000	432,000	0	9,261,000	1,120,082,000	58,765,000	661,000
Fulton County	944,717	258,379	22,395	0	0	8,389	37,694,558	2,119,932	0
Gallia County	0	279,992	117,097	0	0	0	31,699,790	1,146,169	0
Geauga County	0	383,739	51,287	0	0	300,022	83,217,983	(291,992)	0
Greene County	0	995,000	971,963	0	0	1,642,555	112,216,096	8,509,743	635,329
Hamilton County	0	8,826,810	2,817,383	0	0	17,974,162	675,701,555	32,929,033	0
Hancock County	0	1,224,215	436,676	0	0	676,154	59,389,375	2,544,584	0
Henry County	295,628	27,184	9,677	0	0	1,725,772	28,518,669	872,537	0
Hocking County	0	350,612	27,498	0	0	133,091	22,747,472	(672,093)	13,885
Holmes County	0	308,258	172,955	0	0	0	33,118,388	2,960,079	61,877
Huron County	0	902,733	320,763	0	0	0	42,014,637	711,941	0
Jefferson County	0	3,336,276	733,531	0	0	1,238,072	63,637,300	2,646,872	0
Knox County	2,013,707	1,350,795	202,929	0	0	0	45,129,036	(1,268,400)	0
Lake County	0	1,867,291	829,834	0	0	1,975,639	162,628,204	15,118,871	116,237
Licking County	0	5,523,414	467,265	168,553	0	794,915	125,646,629	(4,875,817)	0
Logan County	0	600,000	222,893	55,578	0	884,282	41,799,584	(144,560)	6,500
Lorain County	804	1,827,566	1,155,653	0	0	1,397,157	198,052,414	3,850,809	0
Lucas County	0	5,634,783	4,455,442	114,421	54,593	1,306	424,812,639	22,481,597	0

Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
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Expenditures (Continued)									
Debt Service									
County	Intergovernmental	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other	Other Expenditures	Total Expenditures	Excess Of Revenues Over Under Expenditures	Other Financing Sources Uses Sale Of Capital Assets
Mahoning County	0	3,683,687	1,771,312	30,018	0	0	174,926,731	5,783,638	47,770
Marion County	0	490,810	454,039	0	0	299,096	50,730,322	1,593,625	0
Medina County	281,862	630,686	281,338	247,383	0	337,287	117,134,582	115,820	0
Miami County	0	617,000	384,240	0	0	0	90,577,349	(2,912,867)	0
Monroe County	0	252,285	17,110	0	0	570,547	18,672,315	3,849,298	23,600
Montgomery County	33,030,955	2,957,729	710,864	0	0	12,722,405	476,260,173	10,112,951	0
Morrow County	723,695	459,486	226,932	100,700	0	2,494,332	32,218,775	385,826	0
Muskingum County	1,869,314	1,683,483	306,376	0	0	0	72,205,998	1,392,581	72,750
Noble County	275,445	212,847	60,888	0	0	0	13,522,717	(46,829)	1,401
Pickaway County	0	627,779	139,142	0	0	270,827	34,940,271	3,107,481	0
Pike County	0	690,055	167,139	0	0	986,529	31,352,589	(2,133,187)	3,165
Portage County	0	2,438,969	852,170	0	0	0	113,049,311	(870,300)	0
Preble County	72,935	60,000	17,892	0	0	0	29,362,497	(894,573)	0
Richland County	1,532,087	2,730,789	1,196,629	144,161	0	182,327	103,173,507	349,169	14,874
Ross County	216,403	791,561	443,247	0	0	1,187,981	47,926,235	3,289,456	0
Sandusky County	186,300	577,883	132,460	0	0	0	52,162,042	3,181,848	0
Scioto County	0	1,220,220	317,265	0	0	1,557,053	54,589,736	(220,705)	0
Seneca County	0	494,645	94,281	0	0	586,964	39,391,877	2,020,441	1,356
Shelby County	235,750	70,821	41,112	0	0	324,309	40,750,249	16,338	45,399
Stark County	0	1,220,281	191,168	0	0	0	249,986,456	(1,943,832)	136,345
Summit County	0	5,971,119	2,957,741	0	0	5,925,202	404,064,462	(3,531,033)	14,070
Trumbull County	0	4,689,061	642,169	42,749	0	0	155,124,886	(1,915,723)	111,744
Tuscarawas County	2,443,078	129,099	93,528	0	0	0	57,714,443	1,274,932	94,735
Union County	432,174	895,000	197,032	0	0	0	56,005,562	(1,397,199)	0
Van Wert County	111,980	2,334,527	230,508	0	0	400,152	26,005,722	(1,641,606)	24,533
Warren County	0	3,459,908	896,102	0	0	1,881,304	134,109,190	11,454,396	0
Washington County	376,494	581,814	93,675	0	0	0	53,688,830	159,887	8,971
Wayne County	0	680,786	181,650	0	0	0	74,590,382	(3,362,086)	498,658
Wood County	434,643	324,478	267,378	0	0	1,761,067	106,972,368	6,773,473	0

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Other Financing Sources (Uses)										
County	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses
Allen County	137,905	0	0	4,065,463	0	768,549	(450,342)	0	0	4,521,575
Ashland County	0	0	0	0	0	1,333,524	(1,333,524)	0	0	0
Ashtabula County	150,625	0	0	50,000	0	1,725,477	(2,172,977)	0	(250,000)	(485,753)
Athens County	32,851	0	0	0	0	1,247,602	(1,247,602)	0	0	54,272
Auglaize County	0	0	0	137,523	0	756,046	(764,054)	2,079	0	177,380
Belmont County	0	0	0	0	(3,104,034)	10,924,134	(12,186,722)	4,447,000	0	100,753
Butler County	0	0	10,015,000	935,454	(11,029,957)	14,962,260	(14,962,260)	0	0	(79,503)
Carroll County	6,462	0	0	0	0	723,204	(718,495)	0	0	11,171
Clark County	0	0	0	0	0	3,472,176	(3,472,176)	0	0	732,761
Clermont County	0	0	0	0	0	4,882,657	(4,882,657)	0	0	170,271
Clinton County	0	0	0	1,700,000	0	2,121,518	(2,121,518)	1,555,369	(1,555,369)	1,700,000
Columbiana County	23,301	0	0	0	0	3,749,182	(4,249,182)	0	0	(476,699)
Coshocton County	0	371,357	0	0	0	530,050	(530,050)	16,073	0	411,563
Crawford County	0	2,690,000	0	0	0	2,047,831	(2,215,839)	131,873	(2,570,000)	83,865
Cuyahoga County	0	0	0	79,547,547	0	126,356,699	(129,511,925)	0	0	77,055,416
Defiance County	0	0	0	25,967	0	957,328	(987,182)	0	0	37,693
Delaware County	0	0	0	42,191,302	0	8,718,430	(8,718,430)	0	0	42,215,764
Erie County	0	0	0	2,800,000	0	5,595,456	(5,587,180)	0	0	2,872,128
Fairfield County	64,384	29,500,000	0	0	0	10,484,181	(10,484,181)	799,890	0	30,377,080
Franklin County	203,000	0	68,190,000	4,000,000	(78,506,000)	84,331,000	(86,976,000)	10,981,000	(225,000)	2,659,000
Fulton County	14,731	0	0	157,255	0	392,406	(468,406)	0	0	95,986
Gallia County	0	0	0	26,259	0	1,164,863	(1,164,863)	193,470	0	219,729
Geauga County	0	0	0	0	0	5,836,916	(5,935,640)	0	0	(98,724)
Greene County	249,401	0	3,955,000	0	(4,015,681)	3,247,823	(3,267,590)	82,913	0	887,195
Hamilton County	0	5,345,000	5,485,000	2,291,816	(8,280,487)	21,297,680	(24,583,396)	0	0	1,555,613
Hancock County	0	0	0	0	0	5,821,799	(5,821,799)	0	0	0
Henry County	0	0	0	0	0	1,228,075	(1,228,075)	0	0	0
Hocking County	69,005	0	0	657,996	0	495,367	(495,367)	0	0	740,886
Holmes County	46,393	0	0	0	0	1,387,978	(1,487,978)	0	0	8,270
Huron County	0	0	0	98,140	0	1,697,339	(1,697,339)	0	0	98,140
Jefferson County	30,774	0	0	0	0	4,592,434	(4,592,434)	0	0	30,774
Knox County	791,265	475,000	0	0	0	1,637,237	(1,753,079)	87,299	0	1,237,722
Lake County	0	0	0	0	0	16,195,433	(16,258,433)	0	0	53,237
Licking County	177,260	8,585,542	1,240,000	129,218	(1,239,945)	6,697,832	(6,697,832)	0	(15,305)	8,876,770
Logan County	0	0	0	62,400	0	1,662,716	(1,757,022)	0	0	(25,406)
Lorain County	0	0	2,105,000	168,166	(2,111,463)	5,297,309	(5,547,309)	85,901	0	(2,396)
Lucas County	38,573	0	7,790,000	300,011	(7,817,014)	19,243,239	(19,428,239)	141,435	0	268,005

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)										
County	Inception Of Capital Lease	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses
Mahoning County	0	0	0	1,341,152	0	25,616,008	(25,404,008)	0	0	1,600,922
Marion County	0	0	0	0	0	1,972,472	(1,972,472)	0	0	0
Medina County	0	5,400,000	0	0	0	1,931,652	(1,931,652)	247,383	0	5,647,383
Miami County	0	0	0	0	0	1,118,343	(1,118,343)	0	0	0
Monroe County	0	0	0	0	0	655,472	(657,972)	0	0	21,100
Montgomery County	13,747	0	0	203,014	0	124,046,444	(127,227,032)	0	0	(2,963,827)
Morrow County	95,327	3,240,000	0	0	(3,304,924)	800,210	(800,210)	165,624	0	196,027
Muskingum County	295,269	0	0	196,162	0	4,498,915	(4,465,047)	0	0	598,049
Noble County	0	0	0	0	0	338,256	(338,256)	0	0	1,401
Pickaway County	10,525	0	0	0	0	684,526	(684,526)	0	0	10,525
Pike County	57,936	0	0	0	0	518,108	(518,108)	1,409,469	0	1,470,570
Portage County	0	0	0	0	0	1,255,353	(1,255,353)	0	0	0
Preble County	0	0	0	0	0	1,462,308	(1,462,308)	0	0	0
Richland County	0	0	6,330,000	592,420	(6,513,259)	2,549,780	(2,515,778)	0	0	458,037
Ross County	14,892	0	0	0	0	2,266,117	(2,266,117)	0	0	14,892
Sandusky County	0	0	0	0	0	1,562,163	(1,562,163)	0	0	0
Scioto County	26,143	0	0	0	0	1,855,795	(1,825,795)	0	0	56,143
Seneca County	14,276	0	0	0	0	3,156,375	(3,519,074)	0	0	(347,067)
Shelby County	21,279	0	0	0	0	3,959,268	(4,044,269)	0	0	(18,323)
Stark County	523,846	0	0	0	0	4,070,000	(4,070,000)	0	0	660,191
Summit County	0	0	0	0	0	7,550,032	(8,188,985)	0	0	(624,883)
Trumbull County	28,722	4,912,000	0	2,975,997	(4,068,751)	6,503,978	(5,955,904)	0	0	4,507,786
Tuscarawas County	0	0	0	0	0	3,521,317	(3,521,317)	0	0	94,735
Union County	0	0	0	7,400,000	0	3,872,770	(3,872,770)	758,800	0	8,158,800
Van Wert County	0	0	0	1,825,000	0	518,901	(518,901)	0	0	1,849,533
Warren County	0	0	0	1,000,000	0	15,753,633	(16,553,633)	0	0	200,000
Washington County	0	0	0	136,903	0	2,229,731	(2,229,731)	0	0	145,874
Wayne County	0	0	0	175,022	0	3,305,736	(3,727,490)	0	0	251,926
Wood County	0	0	0	0	0	1,131,162	(7,231,519)	0	0	(6,100,357)

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County	Fund Balance			
	Net Change In Fund Balances	Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	End Of Year
Allen County	2,298,558	38,183,632	0	40,482,190
Ashland County	948,413	15,544,907	0	16,493,320
Ashtabula County	1,039,259	40,009,233	0	41,048,492
Athens County	(225,184)	22,287,645	0	22,062,461
Auglaize County	256,163	24,215,851	0	24,472,014
Belmont County	2,081,879	40,825,632	0	42,907,511
Butler County	16,944,741	121,040,714	0	137,985,455
Carroll County	1,973,336	16,329,002	0	18,302,338
Clark County	10,760,014	54,724,102	0	65,484,116
Clermont County	4,958,977	62,467,472	0	67,426,449
Clinton County	101,104	51,268,865	0	51,369,969
Columbiana County	3,958,448	49,750,822	0	53,709,270
Coshocton County	(201,679)	15,342,401	0	15,140,722
Crawford County	1,243,993	22,519,936	0	23,763,929
Cuyahoga County	(94,070,523)	1,319,913,412	0	1,225,842,889
Defiance County	217,607	26,180,378	0	26,397,985
Delaware County	34,394,104	109,827,389	0	144,221,493
Erie County	(523,609)	39,233,780	0	38,710,171
Fairfield County	29,263,253	61,199,752	0	90,463,005
Franklin County	61,424,000	800,905,000	0	862,329,000
Fulton County	2,215,918	30,619,543	0	32,835,461
Gallia County	1,365,898	9,017,774	0	10,383,672
Geauga County	(390,716)	38,464,623	0	38,073,907
Greene County	9,396,938	90,213,059	0	99,609,997
Hamilton County	34,484,646	384,345,643	0	418,830,289
Hancock County	2,544,584	48,625,837	0	51,170,421
Henry County	872,537	20,886,422	0	21,758,959
Hocking County	68,793	13,309,461	0	13,378,254
Holmes County	2,968,349	19,182,201	0	22,150,550
Huron County	810,081	18,518,240	0	19,328,321
Jefferson County	2,677,646	29,396,898	0	32,074,544
Knox County	(30,678)	29,953,637	(16,326)	29,906,633
Lake County	15,172,108	126,315,094	0	141,487,202
Licking County	4,000,953	49,686,240	50,363	53,737,556
Logan County	(169,966)	21,303,221	145,279	21,278,534
Lorain County	3,848,413	101,432,274	231,966	105,512,653
Lucas County	22,749,602	127,824,887	0	150,574,489

**Summary of Unaudited Data from the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Total Government
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County	Fund Balance			
	Net Change In Fund Balances	Beginning Of Year	Increase Decrease In Inventory Or Prepaid Assets	End Of Year
Mahoning County	7,384,560	80,429,642	0	87,814,202
Marion County	1,593,625	28,757,329	0	30,350,954
Medina County	5,763,203	53,859,017	0	59,622,220
Miami County	(2,912,867)	55,804,119	58,248	52,949,500
Monroe County	3,870,398	9,542,289	0	13,412,687
Montgomery County	7,149,124	260,203,842	0	267,352,966
Morrow County	581,853	12,541,774	0	13,123,627
Muskingum County	1,990,630	58,118,358	0	60,108,988
Noble County	(45,428)	10,279,835	0	10,234,407
Pickaway County	3,118,006	27,251,569	0	30,369,575
Pike County	(662,617)	25,816,451	0	25,153,834
Portage County	(870,300)	67,479,844	0	66,609,544
Preble County	(894,573)	14,556,101	0	13,661,528
Richland County	807,206	51,442,057	0	52,249,263
Ross County	3,304,348	16,737,811	0	20,042,159
Sandusky County	3,181,848	30,535,138	0	33,716,986
Scioto County	(164,562)	26,115,042	0	25,950,480
Seneca County	1,673,374	30,544,065	0	32,217,439
Shelby County	(1,985)	25,449,969	0	25,447,984
Stark County	(1,283,641)	129,734,234	0	128,450,593
Summit County	(4,155,916)	239,966,872	0	235,810,956
Trumbull County	2,592,063	78,675,746	0	81,267,809
Tuscarawas County	1,369,667	42,999,811	0	44,369,478
Union County	6,761,601	40,923,918	(111,453)	47,574,066
Van Wert County	207,927	9,906,310	0	10,114,237
Warren County	11,654,396	126,225,301	(175,557)	137,704,140
Washington County	305,761	29,601,448	0	29,907,209
Wayne County	(3,110,160)	39,809,518	(984)	36,698,374
Wood County	673,116	85,452,286	0	86,125,402

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2015
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Assets									
Current Assets									
County	Cash And Cash Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	Total Current Assets
Allen County	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	2,353,558	0	449,684	0	0	0	0	886,747	3,689,989
Athens County	168,350	0	53,908	0	18,299	5,048	0	0	245,605
Auglaize County	0	0	0	0	0	0	0	0	0
Belmont County	3,316,440	0	101,157	0	126,457	0	204,231	0	3,748,285
Butler County	15,020,489	0	1,452,253	0	114,171	84,089	0	265,159	16,936,161
Carroll County	0	0	0	0	0	0	0	0	0
Clark County	2,164,761	0	477,558	0	416	2,854	0	0	2,645,589
Clinton County	0	0	0	0	0	0	0	0	0
Clermont County	7,722,565	3,059,066	2,285,389	0	211,910	2,889	0	0	13,281,819
Columbiana County	0	76,088	57,783	0	0	0	0	0	133,871
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	672,111	0	0	25,168	0	0	0	0	697,279
Erie County	2,275,874	0	1,240,079	0	124,419	0	3,519	0	3,643,891
Fairfield County	5,971,425	0	508,632	7,333	113,636	11,870	4,914	0	6,617,810
Franklin County	3,515,000	0	1,624,000	0	165,000	0	0	0	5,304,000
Fulton County	2,013,643	0	294,377	0	4,221	1,928	0	33,278	2,347,447
Gallia County	0	0	0	0	0	0	0	0	0
Geauga County	1,051,692	0	74,156	0	917	0	0	0	1,126,765
Greene County	9,558,834	0	1,382,337	0	556,865	74,410	0	1,076,473	12,648,919
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	2,207,533	58,560	466,280	0	3,625	9,945	0	62,927	2,808,870
Knox County	0	0	0	0	0	0	0	0	0
Lake County	16,250,077	0	2,782,781	0	1,640,083	21,160	0	1,769,394	22,463,495

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 Cash Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	Total Current Assets
Licking County	778,969	0	28,540	0	37,774	0	0	0	845,283
Logan County	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0
Lucas County	2,529,202	0	771,020	15,142	0	0	0	0	3,315,364
Mahoning County	345,182	0	261,261	0	0	0	0	0	606,443
Marion County	0	0	0	0	0	0	0	0	0
Medina County	142,826	0	1,377,898	0	130,808	0	0	0	1,651,532
Miami County	478,721	1,014,609	136,980	0	0	0	6,540	0	1,636,850
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	19,690,308	0	7,291,159	0	240,971	0	22,405	1,319,917	28,564,760
Morrow County	0	0	0	0	0	0	0	0	0
Muskingum County	3,323,129	0	495,029	0	81	5,751	2,505	0	3,826,495
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	7,256,746	0	784,344	0	13,395	0	0	0	8,054,485
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	0	0	0	0	0	0
Summit County	513,836	0	0	0	0	0	0	0	513,836
Trumbull County	3,328,118	0	1,047,407	0	6,945	3,404	7,000	2,546	4,395,420
Tuscarawas County	638,063	0	209,168	0	19,515	0	0	0	866,746
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	12,523,441	0	2,163,138	3,648	662,235	523	0	0	15,352,985
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
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Assets (Continued)										
Noncurrent Assets										
Restricted			Capital Assets							
County	Cash And Cash Equivalents	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Net Pension Assets	Other Noncurrent Assets	Total Noncurrent Assets	Total 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	0	0	0	1,861,659	27,692,710	(11,225,960)	764	0	18,329,173	22,019,162
Athens County	0	0	0	22,241	1,573,233	(1,086,245)	0	0	509,229	754,834
Auglaize County	0	0	0	0	0	0	0	0	0	0
Belmont County	1,899,916	0	0	1,115,351	38,474,444	(19,953,017)	0	0	21,536,694	25,284,979
Butler County	1,435,490	0	0	1,753,262	221,990,821	(101,244,621)	0	0	123,934,952	140,871,113
Carroll County	0	0	0	0	0	0	0	0	0	0
Clark County	0	0	0	552,288	10,419,178	(3,609,926)	0	0	7,361,540	10,007,129
Clinton County	0	0	0	0	0	0	0	0	0	0
Clermont County	1,220,154	4,094,404	124,356,998	0	0	0	0	64,136	129,735,692	143,017,511
Columbiana County	0	0	0	0	1,799,187	(88,125)	18	0	1,711,080	1,844,951
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	31,637	(31,637)	244	0	244	697,523
Erie County	0	0	0	657,750	78,541,064	(29,435,406)	0	0	49,763,408	53,407,299
Fairfield County	0	0	0	2,173,122	34,885,249	(13,442,753)	0	0	23,615,618	30,233,428
Franklin County	0	0	0	10,814,000	47,375,000	(9,566,000)	0	0	48,623,000	53,927,000
Fulton County	0	0	0	0	24,599,007	(8,361,711)	195	0	16,237,491	18,584,938
Gallia County	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	5,754,878	0	0	0	5,754,878	6,881,643
Greene County	4,708,756	0	73,832,028	0	0	0	0	0	78,540,784	91,189,703
Hamilton County	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	0	0	263,121	55,207,262	(30,326,883)	0	9,046	25,152,546	27,961,416
Knox County	0	0	0	0	0	0	0	0	0	0
Lake County	0	0	0	1,303,593	150,838,007	(91,274,731)	0	18,338,766	79,205,635	101,669,130

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Assets (Continued)										
Noncurrent Assets										
Restricted			Capital Assets							
County	Cash And Cash Equivalents	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Net Pension Assets	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets
Licking County	0	0	0	6,328	2,149,408	(1,615,631)	0	0	540,105	1,385,388
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	39,182,330	276,951	0	0	0	0	39,459,281	42,774,645
Mahoning County	0	0	0	300,745	11,662,909	0	0	62,388	12,026,042	12,632,485
Marion County	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	4,253,959	100,840,768	0	0	7,101,717	112,196,444	113,847,976
Miami County	0	0	0	99,783	7,994,046	(3,141,617)	0	0	4,952,212	6,589,062
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	12,377,569	216,515,837	(120,452,024)	0	0	108,441,382	137,006,142
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	47,928	0	0	1,304,993	25,520,683	0	0	0	26,873,604	30,700,099
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	2,320,571	21,996,509	0	0	0	24,317,080	32,371,565
Preble County	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	513,836
Trumbull County	0	0	0	381,709	33,664,307	(15,089,154)	982	0	18,957,844	23,353,264
Tuscarawas County	0	0	0	40,728	11,207,311	0	0	0	11,248,039	12,114,785
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	42,842	0	0	9,781,124	157,283,599	(62,261,577)	0	1,769,232	106,615,220	121,968,205
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
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Deferred Outflows of Resources				Liabilities								
				Current Liabilities								
County	Pension Related	Other Amounts	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable
Allen County	0	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	51,288	0	51,288	884,026	4,194	5,089	4,723	7,868	0	0	0	0
Athens County	15,054	0	15,054	12,687	1,244	33,146	0	32,685	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	176,800	117,234	294,034	197,678	15,137	56,645	0	26,547	0	47,680	0	455,000
Butler County	257,866	1,088,597	1,346,463	149,542	109,974	0	661	45,563	0	0	0	734,751
Carroll County	0	0	0	0	0	0	0	0	0	0	0	0
Clark County	69,730	0	69,730	25,486	42,566	0	0	5,664	0	0	0	137,863
Clinton County	0	0	0	0	0	0	0	0	0	0	0	0
Clermont County	368,778	0	368,778	372,093	75,338	0	0	62,896	0	0	0	0
Columbiana County	1,850	0	1,850	21,260	2,507	1,016	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	24,347	0	24,347	6,851	0	1,059	0	11,358	0	0	0	0
Erie County	142,421	47,544	189,965	79,563	11,689	839,261	404,922	17,099	0	0	0	657,531
Fairfield County	66,220	427,674	493,894	147,730	25,551	18,452	5,148	30,137	0	0	0	755,000
Franklin County	130,000	99,000	229,000	3,793,000	50,000	0	2,000	32,000	0	0	0	90,000
Fulton County	16,313	0	16,313	4,943	1,668	949	927	17,505	610	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	1,359	4,436	30,292	0	0	0	0	0	0
Greene County	240,303	1,919,009	2,159,312	269,019	377,164	0	2,958	0	15,000	17,160	0	1,803,653
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	121,466	0	121,466	69,531	20,268	175,056	0	28,288	0	0	0	85,000
Knox County	0	0	0	0	0	0	0	0	0	0	0	0
Lake County	970,974	0	970,974	1,603,319	68,107	1,359,038	4,567	87,273	0	25,900	1,137,624	0

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Deferred Outflows of Resources				Liabilities								
				Current Liabilities								
County	Pension Related	Other Amounts	Total Deferred Outflows Of Resources	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue	General Obligation Bonds Payable
Licking County	0	0	0	9,736	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	60,067	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	1,543	0	0	0	0	0	0	0	40,000
Marion County	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	85,872	0	85,872	351,428	21,236	12,963	0	4,271	0	0	0	0
Miami County	30,173	0	30,173	2,009	3,072	143,581	1,190	10,011	0	5,819	0	177,244
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	600,101	2,586	602,687	1,158,920	96,979	2,108,029	9,799	185,876	0	0	0	164,690
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	99,381	345,590	444,971	36,905	8,446	49,407	71,819	33,842	0	9,487	0	437,700
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	78,331	0	78,331	425,456	27,799	15,143	0	37,562	0	0	0	0
Preble County	0	0	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	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	126,213	0	126,213	88,398	85,714	169,469	67,862	68,515	0	0	0	30,000
Tuscarawas County	77,627	0	77,627	13,670	4,004	7,760	0	15,384	0	0	0	1,100
Union County	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	0
Warren County	339,747	0	339,747	300,884	94,299	379,295	33,716	16,353	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	0	0	0	0	0	0	0	0

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Liabilities (Continued)										
County	Current Liabilities (Continued)						Long Term Liabilities			
	Payable From Restricted Assets						Payable Net Of Current Portion			
	Capital Leases Payable	Other Current Liabilities	Total Current Liabilities	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases
Allen County	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	696,314	1,602,214	0	0	0	14,611	0	3,963,000	0
Athens County	0	13,301	93,063	0	300	300	8,263	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0
Belmont County	0	397,375	1,196,062	0	0	0	53,070	6,359,033	0	0
Butler County	1,075	3,334,346	4,375,912	1,645,000	188,854	1,833,854	118,270	2,436,606	14,052,837	253
Carroll County	0	0	0	0	0	0	0	0	0	0
Clark County	0	71,677	283,256	0	0	0	54,340	760,000	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0
Clermont County	0	303,169	813,496	3,355,000	83,792	3,438,792	104,327	0	6,700,000	0
Columbiana County	0	44,800	69,583	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	19,268	0	0	0	38,602	0	0	0
Erie County	0	751,155	2,761,220	0	0	0	52,289	1,642,275	0	0
Fairfield County	3,785	75,613	1,061,416	0	0	0	63,146	8,607,457	0	4,455
Franklin County	0	1,060,000	5,027,000	0	0	0	31,000	8,690,000	0	0
Fulton County	0	263,011	289,613	0	88	88	5,663	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0
Geauga County	0	1,508	37,595	0	0	0	7,284	0	0	0
Greene County	0	353,680	2,838,634	1,059,054	97,127	1,156,181	0	18,733,929	9,772,730	0
Hamilton County	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	635,138	1,013,281	0	2,966	2,966	34,543	1,296,777	0	0
Knox County	0	0	0	0	0	0	0	0	0	0
Lake County	0	2,686,423	6,972,251	0	0	0	795,811	0	0	0

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Liabilities (Continued)										
County	Current Liabilities (Continued)					Long Term Liabilities				
	Payable From Restricted Assets					Payable Net Of Current Portion				
	Capital Leases Payable	Other Current Liabilities	Total Current Liabilities	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases
Licking County	0	0	9,736	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	825,704	885,771	0	0	0	0	0	0	0
Mahoning County	0	431,978	473,521	41,700	97,958	139,658	0	1,157,312	2,988,800	0
Marion County	0	0	0	0	0	0	0	0	0	0
Medina County	0	3,411,483	3,801,381	0	745,846	745,846	174,829	0	0	0
Miami County	0	58,712	401,638	0	0	0	11,934	1,559,895	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	474,480	4,198,773	0	0	0	313,731	358,851	0	0
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	505,123	1,152,729	0	0	0	47,734	4,219,126	6,604,313	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	18,286	524,246	308,724	6,138	314,862	25,108	0	1,615,956	0
Preble County	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	143,835	653,793	0	0	0	76,129	245,000	0	0
Tuscarawas County	0	287,934	329,852	0	0	0	16,296	361,200	4,244,299	0
Union County	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	0	231,658	1,056,205	0	0	0	263,468	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	0	0	0	0	0	0	0

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	Liabilities (Continued)				Deferred Inflows Of Resources			Net Position			
	Long Term Liabilities (Continued)										
County	Net Pension	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Pension Related	Other Amounts	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Allen County	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	285,139	10,901,588	15,164,338	16,766,552	5,242	0	5,242	2,209,248	0	3,089,408	5,298,656
Athens County	83,391	63,527	155,181	248,544	328	0	328	442,895	0	78,121	521,016
Auglaize County	0	0	0	0	0	0	0	0	0	0	0
Belmont County	980,240	2,638,442	10,030,785	11,226,847	17,221	0	17,221	11,923,894	1,715,210	695,841	14,334,945
Butler County	1,652,085	30,636,651	48,896,702	55,106,468	28,532	0	28,532	72,045,386	1,300,000	13,737,190	87,082,576
Carroll County	0	0	0	0	0	0	0	0	0	0	0
Clark County	433,745	881,579	2,129,664	2,412,920	7,000	0	7,000	5,512,732	0	2,144,207	7,656,939
Clinton County	0	0	0	0	0	0	0	0	0	0	0
Clermont County	2,273,770	6,024,662	15,102,759	19,355,047	37,745	231,358	269,103	108,078,598	3,919,432	11,764,109	123,762,139
Columbiana County	10,665	82,450	93,115	162,698	219	0	219	1,583,812	0	100,072	1,683,884
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0
Defiance County	0	0	0	0	0	0	0	0	0	0	0
Delaware County	186,150	0	224,752	244,020	0	0	0	0	0	477,850	477,850
Erie County	794,785	18,563,355	21,052,704	23,813,924	13,963	0	13,963	28,222,714	0	1,546,663	29,769,377
Fairfield County	363,160	0	9,038,218	10,099,634	6,380	0	6,380	16,348,020	0	4,273,288	20,621,308
Franklin County	751,000	12,027,000	21,499,000	26,526,000	13,000	0	13,000	28,146,000	0	(529,000)	27,617,000
Fulton County	90,305	1,832,152	1,928,120	2,217,821	1,646	0	1,646	14,321,666	0	2,060,118	16,381,784
Gallia County	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	7,284	44,879	0	0	0	5,754,878	0	1,081,886	6,836,764
Greene County	1,330,305	5,444,786	35,281,750	39,276,565	23,807	0	23,807	38,568,205	517,864	14,962,574	54,048,643
Hamilton County	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	683,836	7,703,858	9,719,014	10,735,261	12,014	0	12,014	15,438,313	0	1,897,294	17,335,607
Knox County	0	0	0	0	0	0	0	0	0	0	0
Lake County	5,345,337	268,763	6,409,911	13,382,162	102,690	0	102,690	76,523,444	0	12,631,808	89,155,252

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Liabilities (Continued)					Deferred Inflows Of Resources			Net Position			
Long Term Liabilities (Continued)											
County	Net Pension	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Pension Related	Other Amounts	Total Deferred Inflows Of Resources	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Licking County	0	0	0	9,736	0	0	0	540,105	0	835,547	1,375,652
Logan County	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	2,308,195	2,308,195	3,193,966	0	0	0	36,328,044	0	3,252,635	39,580,679
Mahoning County	0	572,072	4,718,184	5,331,363	0	0	0	6,896,539	0	404,583	7,301,122
Marion County	0	0	0	0	0	0	0	0	0	0	0
Medina County	488,387	33,592,610	34,255,826	38,803,053	8,580	0	8,580	68,137,544	0	6,984,671	75,122,215
Miami County	122,728	458,818	2,153,375	2,555,013	1,999	0	1,999	2,697,543	0	1,364,680	4,062,223
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	3,689,721	7,499,674	11,861,977	16,060,750	64,012	0	64,012	99,947,253	0	21,536,814	121,484,067
Morrow County	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	561,035	47,928	11,480,136	12,632,865	9,856	0	9,856	15,405,158	0	3,097,191	18,502,349
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	441,138	0	2,082,202	2,921,310	7,750	0	7,750	22,392,400	0	7,128,436	29,520,836
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	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	513,836	513,836
Trumbull County	659,201	1,843,238	2,823,568	3,477,361	11,881	0	11,881	16,700,283	0	3,289,952	19,990,235
Tuscarawas County	431,981	1,340,114	6,393,890	6,723,742	7,589	0	7,589	5,303,432	0	157,649	5,461,081
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	1,739,999	3,471,304	5,474,771	6,530,976	30,568	0	30,568	101,100,184	0	14,646,224	115,746,408
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 Sewer
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Assets									
Current Assets									
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	Total Current Assets
Allen County	2,565,566	0	3,138,621	39,500	67,836	0	725,168	0	6,536,691
Ashland County	0	0	0	0	0	0	0	0	0
Ashtabula County	3,166,516	0	275,085	0	0	0	0	671,539	4,113,140
Athens County	466,669	0	42,937	0	0	0	0	220,061	729,667
Auglaize County	814,117	0	106,491	0	0	0	0	0	920,608
Belmont County	2,451,518	0	56,396	0	39,559	0	0	0	2,547,473
Butler County	31,037,240	0	1,487,317	0	124,857	90,446	0	544,392	33,284,252
Carroll County	587,678	0	70,790	0	0	0	0	0	658,468
Clark County	5,110,435	0	902,001	0	624	5,248	0	0	6,018,308
Clinton County	599,817	0	118,704	0	0	0	0	0	718,521
Clermont County	7,279,395	31,515,916	2,549,739	0	92,873	2,889	0	63,782	41,504,594
Columbiana County	0	1,704,034	189,243	0	6,566	2,483	0	463,458	2,365,784
Coshocton County	0	0	0	0	0	0	0	0	0
Crawford County	195,274	0	21,303	367	0	1,421	25	0	218,390
Cuyahoga County	34,624,990	0	975	78,876	0	0	0	42,647,050	77,351,891
Defiance County	2,401,809	0	122,444	0	2,089	5,901	0	0	2,532,243
Delaware County	28,607,719	0	908,705	0	138,961	0	0	0	29,655,385
Erie County	5,002,115	0	1,394,080	18,399	59,708	0	5,365	60,438	6,540,105
Fairfield County	9,058,018	0	646,881	922	101,037	14,764	4,809	6,065	9,832,496
Franklin County	0	0	0	0	0	0	0	0	0
Fulton County	510,437	0	16,830	0	0	605	0	340,197	868,069
Gallia County	2,122,003	0	135,087	0	0	0	0	0	2,257,090
Geauga County	3,497,254	0	1,206,381	772,090	64,403	0	0	4,431,925	9,972,053
Greene County	11,802,917	0	2,434,494	0	395,528	103,981	0	3,945,303	18,682,223
Hamilton County	27,424,000	0	42,100,000	0	0	1,451,000	0	0	70,975,000
Hancock County	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0
Hocking County	208,111	0	36,495	0	0	0	0	0	244,606
Holmes County	770,456	0	92,690	0	134	0	0	0	863,280
Huron County	0	0	0	0	0	0	0	0	0
Jefferson County	2,910,511	0	313,872	160,525	1,139	0	0	20,976	3,407,023
Knox County	2,712,361	0	313,891	0	95,323	6,969	0	8,301	3,136,845
Lake County	15,122,500	0	2,672,547	0	453,353	23,764	0	2,514,445	20,786,609
Licking County	3,540,624	0	511,914	0	37,774	0	0	0	4,090,312
Logan County	4,787,421	0	507,509	0	0	9,075	0	979,720	6,283,725

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Sewer
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Assets									
Current Assets									
County	Cash And Equivalents	Investments	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	Total Current Assets
Lorain County	2,292,218	0	4,983,978	0	32,640	0	10,838	0	7,319,674
Lucas County	5,885,767	0	433,687	0	0	27,390	0	0	6,346,844
Mahoning County	11,627,977	0	2,419,663	1,904,799	0	0	0	0	15,952,439
Marion County	2,859,927	0	341,719	114,926	0	0	522	0	3,317,094
Medina County	15,581,986	0	2,413,988	0	235,553	0	43,392	0	18,274,919
Miami County	703,461	1,490,932	217,522	0	0	0	6,540	0	2,418,455
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	25,588,673	0	10,604,651	0	1,049,029	0	13,653	927,385	38,183,391
Morrow County	81,626	0	0	0	0	335	0	900	82,861
Muskingum County	3,757,258	0	2,878,570	0	81	4,213	4,576	0	6,644,698
Noble County	172,143	0	79,512	0	0	440	163	0	252,258
Pickaway County	269,294	0	68,322	32,196	0	0	0	0	369,812
Pike County	742,089	0	53,830	1,383	0	0	0	0	797,302
Portage County	5,722,144	0	2,595,308	3,722	90,456	0	0	0	8,411,630
Preble County	324,042	0	130,820	0	0	0	0	0	454,862
Richland County	4,615,455	0	1,128,657	0	14,888	0	0	0	5,759,000
Ross County	182,961	0	10,133	0	0	0	0	0	193,094
Sandusky County	1,166,643	0	114,337	0	0	1,553	0	22,235	1,304,768
Scioto County	3,965,981	0	2,253,101	0	10,763	25,223	97,868	0	6,352,936
Seneca County	737,876	0	122,476	0	0	133	0	0	860,485
Shelby County	130,173	0	82,268	0	0	2,388	0	98,290	313,119
Stark County	25,432,217	21,939	4,534,834	0	5,202	29,533	0	868,151	30,891,876
Summit County	23,789,954	0	9,424,567	8,694,868	554,216	121,237	3,034	7,080,576	49,668,452
Trumbull County	19,275,227	0	3,253,968	0	13,481	7,945	482	28,417	22,579,520
Tuscarawas County	810,189	0	329,926	0	23,851	2,790	0	0	1,166,756
Union County	1,359,512	0	1,055	0	0	1,558	0	494	1,362,619
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	17,948,067	0	1,911,839	39,650	109,319	885	2,563	0	20,012,323
Washington County	436,026	0	79,992	0	2,268	176	0	185,011	703,473
Wayne County	881,675	0	110,173	0	0	0	2,323	0	994,171
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 Sewer
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Assets (Continued)										
Noncurrent Assets										
Restricted			Capital Assets							
County	Cash And Cash Equivalents	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Net Pension Assets	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets
Allen County	154,116	0	0	15,485,977	67,727,026	(32,787,035)	0	0	50,580,084	57,116,775
Ashland County	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	218,336	32,176,824	(22,864,911)	1,250	0	9,531,499	13,644,639
Athens County	0	0	0	1,530,407	5,846,267	(1,975,409)	0	0	5,401,265	6,130,932
Auglaize County	0	0	0	108,508	6,745,712	(3,215,874)	0	0	3,638,346	4,558,954
Belmont County	109,405	0	0	1,597,505	19,325,031	(7,812,881)	0	0	13,219,060	15,766,533
Butler County	4,000,000	0	0	35,400,141	330,301,614	(173,049,954)	0	0	196,651,801	229,936,053
Carroll County	28,970	0	0	7,500	11,354,956	(6,163,150)	940	0	5,229,216	5,887,684
Clark County	0	0	0	619,286	30,522,350	(12,116,729)	0	0	19,024,907	25,043,215
Clinton County	0	0	0	426,460	8,375,965	(1,256,398)	50	0	7,546,077	8,264,598
Clermont County	1,056,596	4,287,290	158,331,897	0	0	0	0	593,775	164,269,558	205,774,152
Columbiana County	0	0	0	62,433	16,777,479	(10,749,554)	842	0	6,091,200	8,456,984
Coshocton County	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	6,746,165	(1,239,994)	0	0	5,506,171	5,724,561
Cuyahoga County	0	0	0	447,817	72,656,208	(46,946,922)	0	0	26,157,103	103,508,994
Defiance County	0	0	0	301,932	13,458,312	(3,166,150)	183	0	10,594,277	13,126,520
Delaware County	4,878,426	0	0	12,299,041	289,394,835	(82,544,104)	15,040	0	224,043,238	253,698,623
Erie County	0	0	0	1,206,077	106,257,980	(50,769,506)	0	348,223	57,042,774	63,582,879
Fairfield County	253,026	0	0	1,293,243	41,984,075	(13,729,297)	0	0	29,801,047	39,633,543
Franklin County	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	8,234,289	(3,084,993)	195	0	5,149,491	6,017,560
Gallia County	0	0	0	865,694	12,956,477	(3,146,514)	0	0	10,675,657	12,932,747
Geauga County	0	0	0	2,801,805	31,098,901	0	0	0	33,900,706	43,872,759
Greene County	3,922,083	0	182,067,450	0	0	0	0	0	185,989,533	204,671,756
Hamilton County	132,849,000	331,762,000	0	418,863,000	1,939,852,000	(854,271,000)	0	156,000	1,969,211,000	2,040,186,000
Hancock County	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	29,000	1,016,002	0	0	0	1,045,002	1,289,608
Holmes County	0	0	12,029,327	0	0	0	172	0	12,029,499	12,892,779
Huron County	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	0	0	288,188	39,664,953	(17,502,099)	0	97,165	22,548,207	25,955,230
Knox County	0	0	0	204,025	15,918,566	(3,533,929)	0	0	12,588,662	15,725,507
Lake County	0	0	0	1,500,174	235,362,009	(130,786,084)	0	28,687,807	134,763,906	155,550,515
Licking County	0	0	0	4,255,344	26,881,086	(10,735,024)	0	0	20,401,406	24,491,718
Logan County	0	0	0	254,086	44,566,617	(17,196,237)	0	0	27,624,466	33,908,191

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Assets (Continued)										
Noncurrent Assets										
Restricted			Capital Assets							
County	Cash And Cash Equivalents	Investments	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Less Accumulated Depreciation	Net Pension Assets	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets
Lorain County	0	0	0	2,638,312	23,451,992	(8,367,607)	0	0	17,722,697	25,042,371
Lucas County	0	0	32,698,786	368,876	0	0	0	0	33,067,662	39,414,506
Mahoning County	10,532,612	0	0	3,872,027	73,146,467	0	0	336,938	87,888,044	103,840,483
Marion County	0	0	0	480,505	15,728,400	(8,968,834)	0	0	7,240,071	10,557,165
Medina County	0	0	0	898,496	133,377,938	0	0	0	134,276,434	152,551,353
Miami County	0	0	0	10,000	34,546,593	(6,851,909)	0	0	27,704,684	30,123,139
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	0	0	10,595,727	419,030,875	(250,676,661)	0	0	178,949,941	217,133,332
Morrow County	0	0	1,907,779	(195,572)	0	0	21	0	1,712,228	1,795,089
Muskingum County	0	0	0	866,939	48,835,677	0	0	0	49,702,616	56,347,314
Noble County	0	0	0	37,994	7,825,461	(632,628)	0	0	7,230,827	7,483,085
Pickaway County	0	0	0	13,964	4,846,624	(920,756)	0	0	3,939,832	4,309,644
Pike County	0	0	0	233,813	4,164,592	(2,065,278)	0	0	2,333,127	3,130,429
Portage County	0	0	0	1,943,986	61,119,200	0	0	0	63,063,186	71,474,816
Preble County	0	0	0	0	1,804,973	(204,154)	0	0	1,600,819	2,055,681
Richland County	0	0	0	1,315,258	20,452,361	0	0	0	21,767,619	27,526,619
Ross County	0	0	0	14,434	249,987	(198,006)	0	0	66,415	259,509
Sandusky County	0	0	0	2,357,994	12,321,941	(7,193,267)	370	0	7,487,038	8,791,806
Scioto County	0	0	0	485,974	60,153,935	(9,203,670)	0	0	51,436,239	57,789,175
Seneca County	0	0	0	26,243	6,957,846	(1,143,679)	155	0	5,840,565	6,701,050
Shelby County	0	0	0	578,762	14,606,254	(4,977,954)	0	601,240	10,808,302	11,121,421
Stark County	0	0	0	2,959,060	132,006,047	0	10,817	0	134,975,924	165,867,800
Summit County	0	0	0	9,380,914	377,948,678	(185,602,061)	22,103	0	201,749,634	251,418,086
Trumbull County	0	0	0	13,578,770	91,504,902	(35,386,026)	3,132	0	69,700,778	92,280,298
Tuscarawas County	0	0	0	765,961	18,989,656	0	0	0	19,755,617	20,922,373
Union County	0	0	0	4,993,018	953,611	(716,662)	0	0	5,229,967	6,592,586
Van Wert County	0	0	0	0	0	0	0	0	0	0
Warren County	0	0	0	536,352	160,537,977	(65,461,729)	0	0	95,612,600	115,624,923
Washington County	0	0	0	379,120	10,776,910	(3,876,852)	0	0	7,279,178	7,982,651
Wayne County	0	0	0	1,450,335	15,320,820	(3,701,223)	323	491,008	13,561,263	14,555,434
Wood County	0	0	0	0	0	0	0	0	0	0

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County	Deferred Outflows of Resources			Liabilities							
	Pension Related	Other Amounts	Total Deferred Outflows Of Resources	Current Liabilities							
				Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue
Allen County	295,035	0	295,035	64,102	38,027	93,331	1,077,206	100,537	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	83,903	0	83,903	151,686	7,754	77,098	0	11,075	0	0	0
Athens County	23,912	0	23,912	425	1,466	1,730	0	12,602	0	165	0
Auglaize County	0	0	0	21,614	0	0	72,014	0	0	0	0
Belmont County	44,200	0	44,200	98,098	5,266	122,160	0	9,235	0	40,712	0
Butler County	644,663	683,760	1,328,423	941,396	248,257	0	992	217,791	0	0	0
Carroll County	44,312	0	44,312	14,801	4,134	2,702	0	9,613	0	0	0
Clark County	104,594	0	104,594	48,071	63,849	0	0	8,497	0	0	0
Clinton County	4,540	0	4,540	0	495	237	0	0	0	0	0
Clermont County	461,996	31,153	493,149	1,613,254	96,222	0	0	75,606	0	0	0
Columbiana County	85,765	0	85,765	83,881	28,248	22,735	0	18,214	151,024	48,712	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	1,358	55	345	1,012	0	0	0	0
Cuyahoga County	1,283,322	0	1,283,322	917,927	105,338	621,502	512,679	21,236	0	0	0
Defiance County	18,248	0	18,248	48,442	1,724	2,120	1,247	7,321	0	5,016	0
Delaware County	1,520,514	585,051	2,105,565	978,269	141,400	46,600	0	99,187	0	0	1,090,870
Erie County	142,421	50,786	193,207	123,812	15,118	182,798	1,308,315	51,061	0	0	0
Fairfield County	66,220	600,321	666,541	101,358	30,095	310,496	5,136	44,973	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0	0	0
Fulton County	16,313	0	16,313	2,309	1,668	948	667	17,505	42,242	0	0
Gallia County	0	0	0	13,442	4,746	8,266	36,312	0	0	0	0
Geauga County	305,560	0	305,560	41,808	54,679	56,477	0	56,980	0	0	0
Greene County	300,734	6,383,036	6,683,770	455,614	379,568	0	3,714	0	5,000	5,818	0
Hamilton County	27,523,000	14,890,000	42,413,000	8,901,000	1,636,000	248,000	0	3,756,000	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0
Hocking County	12,519	0	12,519	806	2,550	542	0	0	0	0	0
Holmes County	12,396	0	12,396	29,834	1,686	2,411	0	4,067	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	40,488	0	40,488	40,935	8,540	0	20,535	8,996	0	0	0
Knox County	69,118	0	69,118	33,686	15,718	10,430	0	10,154	0	0	0
Lake County	1,008,804	0	1,008,804	1,315,928	70,593	95,294	1,024	55,910	0	8,202	1,436,736
Licking County	92,712	0	92,712	51,619	21,438	15,308	0	11,399	0	0	0
Logan County	119,012	0	119,012	120,941	24,033	18,854	0	26,474	0	118,269	0

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County	Deferred Outflows of Resources			Liabilities							
	Pension Related	Other Amounts	Total Deferred Outflows Of Resources	Current Liabilities							
				Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Bonds Payable	Matured Interest Payable	Unearned Revenue
Lorain County	46,130	873,076	919,206	179,671	14,260	8,577	0	1,704	245,000	20,517	0
Lucas County	0	0	0	270,748	0	0	0	0	0	0	0
Mahoning County	862,760	22,575	885,335	340,687	319,783	562,316	0	264,010	0	0	0
Marion County	62,804	0	62,804	29,058	16,763	5,703	0	10,469	0	0	0
Medina County	858,718	0	858,718	390,149	192,066	105,419	0	168,871	0	0	0
Miami County	33,815	0	33,815	4,793	2,847	153,261	0	7,606	0	11,214	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	1,200,201	100,364	1,300,565	826,244	144,431	3,074,384	23,494	353,765	0	0	0
Morrow County	1,657	0	1,657	3,156	348	3,346	50	0	0	9,348	0
Muskingum County	49,691	88,649	138,340	33,210	3,665	97,809	4,770,134	12,209	228,775	30,558	0
Noble County	0	0	0	1,443	1,182	11,902	30	128	0	0	0
Pickaway County	0	0	0	0	7,458	0	0	0	0	0	0
Pike County	17,585	0	17,585	0	2,640	4,901	0	10,128	0	0	0
Portage County	234,992	0	234,992	181,728	41,688	59,165	0	56,328	0	0	0
Preble County	0	0	0	1,750	0	42	0	0	0	0	0
Richland County	0	35,505	35,505	42,613	17,248	1,372,972	0	15,893	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	79,736	0	79,736	52,993	9,073	57,531	0	20,539	0	0	0
Scioto County	119,666	22,629	142,295	69,494	11,768	0	0	46,408	0	0	0
Seneca County	9,819	0	9,819	17,349	986	11,851	0	0	0	0	1,494
Shelby County	40,882	0	40,882	26,632	4,107	13,892	0	24	0	0	0
Stark County	620,994	0	620,994	116,721	153,858	796,391	500	112,419	0	0	0
Summit County	1,073,813	1,762,813	2,836,626	4,253,967	96,304	978,260	267,180	373,053	5,329	0	0
Trumbull County	402,333	0	402,333	209,520	99,254	440,609	142,600	132,999	51,900	0	0
Tuscarawas County	77,627	0	77,627	29,135	7,330	50,131	0	21,463	0	0	0
Union County	19,501	0	19,501	17,852	4,222	9,445	0	13,155	0	14,428	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0
Warren County	272,491	0	272,491	164,753	82,651	244,456	22,515	13,008	0	0	0
Washington County	0	0	0	47,334	3,422	1,978	360,076	5,561	0	0	0
Wayne County	21,737	0	21,737	162,929	7,024	7,334	0	12,814	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0	0

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Liabilities (Continued)											
County	Current Liabilities (Continued)				Payable From Restricted Assets			Long Term Liabilities			
	General Obligation Bonds Payable	Capital Leases Payable	Other Current Liabilities	Total Current Liabilities	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Payable Net Of Current Portion			
								Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases
Allen County	0	125,107	2,238,172	3,736,482	0	0	0	106,379	0	0	56,135
Ashland County	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	0	267,581	515,194	0	0	0	20,567	0	263,200	0
Athens County	48,027	0	22,173	86,588	10,300	29,945	40,245	165	509,694	513,600	0
Auglaize County	0	0	982	94,610	0	0	0	0	0	0	0
Belmont County	130,000	0	321,335	726,806	0	0	0	18,461	3,034,148	0	0
Butler County	49,729	1,772	1,015,413	2,475,350	3,549,660	496,831	4,046,491	441,086	3,342,726	21,421,854	191
Carroll County	0	0	0	31,250	78,100	31,866	109,966	16,720	0	2,632,600	0
Clark County	89,980	0	1,922,025	2,132,422	0	0	0	81,509	882,800	0	0
Clinton County	0	0	0	732	0	0	0	0	0	0	0
Clermont County	0	0	1,397,496	3,182,578	2,450,000	184,750	2,634,750	130,497	0	12,590,000	0
Columbiana County	0	0	44,693	397,507	0	0	0	57,577	0	6,094,700	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	65,000	0	4,442	72,212	0	958	958	0	215,738	0	0
Cuyahoga County	0	0	641,958	2,820,640	0	0	0	467,134	0	0	0
Defiance County	0	0	1,536,483	1,602,353	30,900	0	30,900	42,749	0	1,914,900	0
Delaware County	0	0	0	2,356,326	2,939,653	107,238	3,046,891	197,527	0	30,337,090	0
Erie County	345,439	0	1,191,807	3,218,350	0	0	0	66,491	1,402,891	0	0
Fairfield County	945,000	3,785	295,536	1,736,379	0	0	0	27,120	11,352,709	0	4,455
Franklin County	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	12,188	77,527	0	760	760	5,663	0	0	0
Gallia County	61,300	0	728,972	853,038	0	0	0	4,036	3,717,941	0	0
Geauga County	0	0	1,529,898	1,739,842	72,600	49,821	122,421	101,988	0	4,172,900	0
Greene County	5,695,326	0	3,244,201	9,789,241	549,373	166,590	715,963	0	48,733,192	11,874,585	0
Hamilton County	0	635,000	32,469,000	47,645,000	43,125,000	2,836,000	45,961,000	5,160,000	0	645,195,000	10,880,000
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	13,000	16,898	0	0	0	0	0	394,700	0
Holmes County	75,000	0	179,333	292,331	0	0	0	518	2,032,887	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	95,000	0	43,230	217,236	92,000	126,642	218,642	15,018	2,304,260	5,703,000	0
Knox County	0	0	414,769	484,757	0	0	0	7,863	0	0	0
Lake County	137,919	0	2,593,156	5,714,762	0	0	0	601,849	2,434,384	0	0
Licking County	0	0	583,546	683,310	0	40,341	40,341	32,572	0	0	0
Logan County	0	0	0	308,571	564,400	0	564,400	43,715	0	16,985,100	0

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Liabilities (Continued)											
County	Current Liabilities (Continued)				Payable From Restricted Assets			Long Term Liabilities			
	General Obligation Bonds Payable	Capital Leases Payable	Other Current Liabilities	Total Current Liabilities	Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets	Payable Net Of Current Portion			
								Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases
Lorain County	0	0	2,723,646	3,193,375	0	0	0	20,311	7,010,000	0	0
Lucas County	0	86,178	150,456	507,382	0	0	0	0	0	0	88,333
Mahoning County	0	0	4,129,426	5,616,222	1,024,500	182,102	1,206,602	701,285	0	15,739,787	0
Marion County	135,000	0	148,642	345,635	0	4,983	4,983	8,772	1,280,000	0	0
Medina County	0	0	3,863,619	4,720,124	0	484,538	484,538	740,232	0	0	0
Miami County	365,863	0	332,059	877,643	0	0	0	9,122	2,867,052	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	2,239,094	0	5,709,844	12,371,256	0	0	0	490,145	543,493	0	0
Morrow County	0	0	56,400	72,648	9,640	0	9,640	0	0	572,836	0
Muskingum County	696,900	0	293,763	6,167,023	0	0	0	15,718	8,655,153	6,704,272	0
Noble County	0	0	12,217	26,902	0	0	0	576	0	0	0
Pickaway County	0	0	207,877	215,335	0	0	0	0	0	0	0
Pike County	0	0	88,574	106,243	0	0	0	5,995	0	0	0
Portage County	0	0	952,085	1,290,994	419,954	62,022	481,976	37,652	0	7,174,599	0
Preble County	0	0	66,246	68,038	0	0	0	0	0	0	0
Richland County	132,100	0	361,679	1,942,505	0	0	0	41,822	2,616,622	0	0
Ross County	0	0	2,655	2,655	0	0	0	0	0	0	0
Sandusky County	0	0	237,091	377,227	0	0	0	14,899	0	0	0
Scioto County	250,938	0	694,955	1,073,563	0	99,165	99,165	40,582	2,123,913	0	0
Seneca County	0	0	684	32,364	51,000	20,843	71,843	0	0	2,980,652	0
Shelby County	0	0	87,477	132,132	0	0	0	59,438	0	0	0
Stark County	1,693,344	0	3,058,582	5,931,815	0	0	0	509,903	5,797,969	0	0
Summit County	4,375,197	0	3,435,001	13,784,291	0	0	0	774,796	24,231,618	0	0
Trumbull County	11,534	8,972	2,321,072	3,418,460	0	0	0	147,780	110,218	2,945,900	1,504
Tuscarawas County	14,300	11,000	328,427	461,786	0	0	0	13,403	1,154,100	0	215,000
Union County	0	0	19,308	78,410	0	0	0	7,056	0	643,000	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0
Warren County	0	0	497,999	1,025,382	0	0	0	223,193	0	0	0
Washington County	0	0	75,111	493,482	0	8,621	8,621	722	0	0	0
Wayne County	138,819	0	0	328,920	14,000	55,706	69,706	29,502	3,392,381	762,000	0
Wood County	0	0	0	0	0	0	0	0	0	0	0

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Liabilities (Continued)					Deferred Inflows Of Resources		
Long Term Liabilities (Continued)							
County	Net Pension	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Pension Related	Other Amounts	Total Deferred Inflows Of Resources
Allen County	1,666,701	21,186,828	23,016,043	26,752,525	29,281	0	29,281
Ashland County	0	0	0	0	0	0	0
Ashtabula County	466,476	1,033,547	1,783,790	2,298,984	8,576	0	8,576
Athens County	132,459	532,573	1,688,491	1,815,324	2,327	0	2,327
Auglaize County	0	0	0	94,610	0	0	0
Belmont County	245,061	3,369,354	6,667,024	7,393,830	4,305	0	4,305
Butler County	4,130,213	18,776,252	48,112,322	54,634,163	71,331	0	71,331
Carroll County	239,096	0	2,888,416	3,029,632	4,487	0	4,487
Clark County	650,618	6,988,682	8,603,609	10,736,031	10,500	0	10,500
Clinton County	26,673	3,103,723	3,130,396	3,131,128	484	0	484
Clermont County	2,848,529	20,660,386	36,229,412	42,046,740	47,286	540,787	588,073
Columbiana County	494,492	1,595,830	8,242,599	8,640,106	10,157	0	10,157
Coshocton County	0	0	0	0	0	0	0
Crawford County	0	24,790	240,528	313,698	0	2,762	2,762
Cuyahoga County	7,179,744	10,749,413	18,396,291	21,216,931	126,134	0	126,134
Defiance County	102,466	31,000	2,091,115	3,724,368	1,979	0	1,979
Delaware County	3,204,974	0	33,739,591	39,142,808	60,894	0	60,894
Erie County	794,785	31,557,343	33,821,510	37,039,860	13,963	0	13,963
Fairfield County	363,160	32,091	11,779,535	13,515,914	6,380	0	6,380
Franklin County	0	0	0	0	0	0	0
Fulton County	90,305	298,112	394,080	472,367	1,646	0	1,646
Gallia County	0	1,477,751	5,199,728	6,052,766	0	0	0
Geauga County	1,733,508	8,752,476	14,760,872	16,623,135	30,454	0	30,454
Greene County	1,617,176	48,719,996	110,944,949	121,450,153	29,794	0	29,794
Hamilton County	265,050,000	277,654,000	1,203,939,000	1,297,545,000	20,874,000	0	20,874,000
Hancock County	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0
Hocking County	67,369	10,629	472,698	489,596	1,184	0	1,184
Holmes County	72,877	4,203,168	6,309,450	6,601,781	1,683	0	1,683
Huron County	0	0	0	0	0	0	0
Jefferson County	227,945	622,377	8,872,600	9,308,478	4,005	0	4,005
Knox County	388,413	7,084,076	7,480,352	7,965,109	6,824	0	6,824
Lake County	5,553,596	23,030,845	31,620,674	37,335,436	106,691	0	106,691
Licking County	555,408	10,240,243	10,828,223	11,551,874	9,758	0	9,758
Logan County	568,457	28,180	17,625,452	18,498,423	9,987	0	9,987

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Liabilities (Continued)					Deferred Inflows Of Resources		
Long Term Liabilities (Continued)							
County	Net Pension	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Pension Related	Other Amounts	Total Deferred Inflows Of Resources
Lorain County	223,189	2,334,339	9,587,839	12,781,214	4,152	0	4,152
Lucas County	0	2,588,607	2,676,940	3,184,322	0	0	0
Mahoning County	4,819,368	4,199,060	25,459,500	32,282,324	84,667	0	84,667
Marion County	345,541	131,904	1,766,217	2,116,835	6,071	0	6,071
Medina County	4,883,872	24,305,514	29,929,618	35,134,280	85,800	0	85,800
Miami County	239,228	5,681,597	8,796,999	9,674,642	4,360	0	4,360
Monroe County	0	0	0	0	0	0	0
Montgomery County	7,379,443	29,509,681	37,922,762	50,294,018	128,023	0	128,023
Morrow County	10,754	0	583,590	665,878	275	857	1,132
Muskingum County	280,517	0	15,655,660	21,822,683	4,929	0	4,929
Noble County	0	854,000	854,576	881,478	0	0	0
Pickaway County	0	2,729,976	2,729,976	2,945,311	0	0	0
Pike County	92,248	234,772	333,015	439,258	1,621	0	1,621
Portage County	1,323,412	4,814,115	13,349,778	15,122,748	23,250	0	23,250
Preble County	0	759,892	759,892	827,930	0	0	0
Richland County	0	3,886,338	6,544,782	8,487,287	0	0	0
Ross County	0	0	0	2,655	0	0	0
Sandusky County	134,284	3,545,171	3,694,354	4,071,581	2,472	0	2,472
Scioto County	750,188	21,435,778	24,350,461	25,523,189	12,977	0	12,977
Seneca County	55,698	5,820	3,042,170	3,146,377	1,026	0	1,026
Shelby County	173,957	2,556,072	2,789,467	2,921,599	3,056	0	3,056
Stark County	3,521,114	15,518,571	25,347,557	31,279,372	65,160	0	65,160
Summit County	5,973,510	17,344,411	48,324,335	62,108,626	111,687	0	111,687
Trumbull County	2,101,369	13,448,117	18,754,888	22,173,348	37,873	0	37,873
Tuscarawas County	431,981	3,708,316	5,522,800	5,984,586	7,589	0	7,589
Union County	98,909	0	748,965	827,375	2,105	0	2,105
Van Wert County	0	0	0	0	0	0	0
Warren County	1,395,553	9,647,037	11,265,783	12,291,165	24,517	0	24,517
Washington County	0	3,035,031	3,035,753	3,537,856	0	0	0
Wayne County	120,876	0	4,304,759	4,703,385	2,222	0	2,222
Wood County	0	0	0	0	0	0	0

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County	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Allen County	26,764,395	0	3,865,609	30,630,004
Ashland County	0	0	0	0
Ashtabula County	7,967,084	0	3,453,898	11,420,982
Athens County	3,772,276	0	564,917	4,337,193
Auglaize County	3,638,346	0	825,998	4,464,344
Belmont County	6,483,371	4,978	1,924,249	8,412,598
Butler County	145,419,683	4,000,000	27,139,299	176,558,982
Carroll County	2,488,606	28,970	380,301	2,897,877
Clark County	9,161,121	0	5,240,157	14,401,278
Clinton County	7,546,027	0	(2,408,501)	5,137,526
Clermont County	121,285,940	4,730,457	37,616,091	163,632,488
Columbiana County	(1,795,889)	0	1,688,375	(107,514)
Coshocton County	0	0	0	0
Crawford County	5,195,402	0	212,699	5,408,101
Cuyahoga County	14,756,931	0	68,692,320	83,449,251
Defiance County	8,308,362	0	1,110,059	9,418,421
Delaware County	195,234,618	4,878,426	16,487,442	216,600,486
Erie County	36,130,479	0	(9,408,216)	26,722,263
Fairfield County	19,953,091	0	6,824,699	26,777,790
Franklin County	0	0	0	0
Fulton County	4,919,877	0	639,983	5,559,860
Gallia County	4,802,733	0	2,077,248	6,879,981
Geauga County	19,759,509	0	7,765,221	27,524,730
Greene County	69,628,813	1,186,082	19,060,684	89,875,579
Hamilton County	597,418,000	8,238,000	158,524,000	764,180,000
Hancock County	0	0	0	0
Henry County	0	0	0	0
Hocking County	626,673	0	184,674	811,347
Holmes County	5,600,123	0	701,588	6,301,711
Huron County	0	0	0	0
Jefferson County	13,602,189	61,059	3,019,987	16,683,235
Knox County	5,124,688	0	2,698,004	7,822,692
Lake County	106,875,249	0	12,241,943	119,117,192
Licking County	9,577,617	0	3,445,181	13,022,798
Logan County	10,030,680	0	5,488,113	15,518,793

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Net Position				
County	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Lorain County	7,820,212	0	5,355,999	13,176,211
Lucas County	30,154,088	0	6,076,096	36,230,184
Mahoning County	52,228,303	10,532,612	9,597,912	72,358,827
Marion County	5,683,283	0	2,813,780	8,497,063
Medina County	106,114,624	0	12,075,367	118,189,991
Miami County	18,458,113	0	2,019,839	20,477,952
Monroe County	0	0	0	0
Montgomery County	141,754,202	0	26,257,654	168,011,856
Morrow County	1,129,731	0	5	1,129,736
Muskingum County	33,221,583	0	1,436,459	34,658,042
Noble County	6,364,610	0	236,997	6,601,607
Pickaway County	1,036,111	0	328,222	1,364,333
Pike County	2,092,634	0	614,501	2,707,135
Portage County	49,993,708	3,722	6,566,380	56,563,810
Preble County	774,681	0	453,070	1,227,751
Richland County	15,275,490	0	3,799,347	19,074,837
Ross County	66,415	0	190,439	256,854
Sandusky County	3,716,406	0	1,081,083	4,797,489
Scioto County	27,137,690	0	5,257,614	32,395,304
Seneca County	2,802,254	174,641	586,571	3,563,466
Shelby County	8,347,663	0	(110,015)	8,237,648
Stark County	108,948,786	0	26,195,476	135,144,262
Summit County	155,724,982	0	36,309,417	192,034,399
Trumbull County	50,986,078	0	19,485,332	70,471,410
Tuscarawas County	14,730,492	0	277,333	15,007,825
Union County	3,828,967	0	1,953,640	5,782,607
Van Wert County	0	0	0	0
Warren County	85,467,564	0	18,114,168	103,581,732
Washington County	4,169,036	0	275,759	4,444,795
Wayne County	8,621,848	0	1,249,716	9,871,564
Wood County	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

Assets											
Current Assets									Noncurrent Assets		
									Restricted		
County	Cash And Equivalents	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	Total Current Assets	Cash And Equivalents	Investments	
Allen County	0	0	0	0	0	0	0	0	0	0	
Ashland County	76,220	87	0	0	0	0	0	76,307	273,769	0	
Ashtabula County	0	0	0	0	0	0	0	0	0	0	
Athens County	62	0	0	0	0	0	0	62	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	20,796	0	0	0	0	0	0	20,796	0	0	
Clark County	0	0	0	0	0	0	0	0	0	0	
Clinton County	0	0	0	0	0	0	0	0	0	0	
Clermont 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	10,140,629	356,930	0	3,974	68,835	0	135	10,570,503	676,099	5,234,679	
Delaware County	0	0	0	0	0	0	0	0	0	0	
Erie County	10,963,749	627,439	0	10,539	0	1,244	0	11,602,971	0	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	3,021,265	521,538	0	30,512	603	0	7,156	3,581,074	3,006,340	5,601,163	
Henry County	13,361	514	0	192	243	0	118	14,428	769,288	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	829,055	12,241	0	320,435	0	0	0	1,161,731	0	0	
Jefferson County	0	0	0	0	0	0	0	0	0	0	
Knox County	75,940	0	0	0	0	0	0	75,940	0	0	
Lake County	15,710,983	980,214	0	3,300	3,511	0	0	16,698,008	0	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	

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

Assets											
Current Assets									Noncurrent Assets		
									Restricted		
County	Cash And Equivalents	Receivables Accounts	Receivables Intergovernmental	Materials And Supplies Inventory	Prepaid Items	Interfund Receivable	Other Current Assets	Total Current Assets	Cash And Equivalents	Investments	
Lorain County	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	38,777,182	5,629,668	0	244,070	0	10,313	0	44,661,233	9,643,478	0	0
Morrow County	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0	0
Preble County	2,804,283	219,294	0	1,293	0	0	0	3,024,870	1,709,542	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	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	47,558	258,599	0	0	251	1,368	0	307,776	0	0	0
Warren County	0	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0
Wood County	1,561,365	335,999	119,182	25,319	29,900	527	0	2,072,292	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

Assets (Continued)								Deferred Outflows of Resources		
Noncurrent Assets (Continued)										
Capital Assets										
County	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Net Pension Assets	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Pension Related	Other Amounts	Total Deferred Outflows Of Resources
Allen County	0	0	0	0	0	0	0	0	0	0
Ashland County	61,465	0	0	0	0	335,234	411,541	0	0	0
Ashtabula County	0	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	62	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	20,796	0	0	0
Clark County	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0
Clermont 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	991,731	12,200,964	(3,589,426)	573	17,277	15,531,897	26,102,400	56,992	0	56,992
Delaware County	0	0	0	0	0	0	0	0	0	0
Erie County	1,308,052	10,627,276	(6,267,042)	0	0	5,668,286	17,271,257	94,948	952,885	1,047,833
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	1,623,652	9,455,352	(3,416,142)	1,478	0	16,271,843	19,852,917	165,198	0	165,198
Henry County	249,481	1,257,257	(648,279)	190	0	1,627,937	1,642,365	21,727	0	21,727
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	307,678	5,568,226	(3,589,434)	0	0	2,286,470	3,448,201	45,778	0	45,778
Jefferson County	0	0	0	0	0	0	0	0	0	0
Knox County	143,164	0	0	0	0	143,164	219,104	0	0	0
Lake County	1,558,229	23,227,850	(11,500,624)	0	722,716	14,008,171	30,706,179	63,049	0	63,049
Licking County	0	0	0	0	0	0	0	0	0	0
Logan 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, 2015
All Counties Reporting Under GAAP

Assets (Continued)								Deferred Outflows of Resources		
Noncurrent Assets (Continued)										
Capital Assets										
County	Capital Assets	Nondepreciable Capital Assets	Depreciable Capital Assets	Net Pension Assets	Other Noncurrent Assets	Total Noncurrent Assets	Total Assets	Pension Related	Other Amounts	Total Deferred Outflows Of Resources
Lorain County	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	15,272,985	72,268,412	(38,265,989)	0	0	58,918,886	103,580,119	600,101	0	600,101
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0
Preble County	452,313	5,831,379	(2,347,107)	0	0	5,646,127	8,670,997	47,104	18,101	65,205
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	1,524,729	(1,059,013)	0	0	465,716	773,492	53,325	0	53,325
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	904,000	6,034,617	(4,540,278)	0	0	2,398,339	4,470,631	64,619	0	64,619

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

County	Liabilities													
	Current Liabilities													
	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Interest Payable	General Obligation Bonds Payable	Capital Leases Payable	Other Current Liabilities	Total Current Liabilities	Payable From Restricted Assets			Total Current Liabilities Payable From Restricted Assets
											Revenue Bonds Payable	Accrued Interest Payable		
Allen County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ashland County	12,157	724	881	0	1,977	0	0	0	75,455	91,194	0	0	0	0
Ashtabula County	0	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	0
Auglaize County	0	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	0
Butler County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Carroll County	0	0	0	0	0	0	0	0	53,088	53,088	0	0	0	0
Clark County	0	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	0
Clermont 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	62,190	5,332	76,556	2,700	34,090	0	0	0	7,463	188,331	0	0	0	0
Delaware County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Erie County	126,549	8,840	34,889	42,683	10,318	0	1,356,742	70,458	83,322	1,733,801	0	0	0	0
Fairfield County	0	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	0
Fulton County	0	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	0
Geauga County	0	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	0
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	512,779	34,234	62,118	2,688	53,896	5,083	385,000	0	31,512	1,087,310	0	0	0	0
Henry County	17,389	1,920	5,144	0	11,817	0	0	0	1,210	37,480	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	210,739	20,055	10,371	0	2,302	1,036	15,000	0	199,577	459,080	0	0	0	0
Jefferson County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	0	0	0	85,175	85,175	0	0	0	0
Lake County	200,594	6,362	108,644	191	4,711	0	0	0	0	320,502	0	0	0	0
Licking County	0	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	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

County	Liabilities												Payable From Restricted Assets		
	Current Liabilities												Revenue Bonds Payable	Accrued Interest Payable	Total Current Liabilities Payable From Restricted Assets
	Accounts Payable	Accrued Wages	Intergovernmental Payable	Due To Other Funds	Compensated Absences Payable	Matured Interest Payable	General Obligation Bonds Payable	Capital Leases Payable	Other Current Liabilities	Total Current Liabilities					
Lorain County	0	0	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	0	0
Mahoning County	0	0	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	0	0
Medina County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	1,042,509	80,069	918	27,233	283,450	0	0	0	76,907	1,511,086	280,000	0	280,000		
Morrow County	0	0	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	0	0
Noble County	0	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	0
Pike County	0	0	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	0	0
Preble County	141,550	28,296	77,732	0	435	0	380,000	0	801,803	1,429,816	0	1,472	1,472		
Richland County	0	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	0
Sandusky County	0	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	0
Seneca County	0	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	0
Stark County	0	0	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	0	0
Trumbull County	0	0	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	0	0
Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	2,106	4,842	6,038	0	4,424	0	5,500	0	0	22,910	0	60	60		
Warren County	0	0	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	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	35,059	19,475	40,753	658,504	17,619	0	0	254,747	0	1,026,157	0	0	0		

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

Liabilities (Continued)									Deferred Inflows Of Resources	
Long Term Liabilities										
Payable Net Of Current Portion										
County	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases	Net Pension	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Pension Related	Total Deferred Inflows Of Resources
Allen County	0	0	0	0	0	0	0	0	0	0
Ashland County	1,883	0	0	0	0	1,332,284	1,334,167	1,425,361	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	1,602,342	1,602,342	1,655,430	0	0
Clark County	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0
Clermont 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	70,048	0	0	0	320,013	4,342,582	4,732,643	4,920,974	6,180	6,180
Delaware County	0	0	0	0	0	0	0	0	0	0
Erie County	31,331	11,765,638	0	0	529,857	7,886,838	20,213,664	21,947,465	9,308	9,308
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	67,736	1,688,689	0	0	948,700	6,041,584	8,746,709	9,834,019	18,393	18,393
Henry County	16,373	0	0	0	124,980	2,341,391	2,482,744	2,520,224	2,254	2,254
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	52,275	270,000	0	0	253,542	3,318,134	3,893,951	4,353,031	4,454	4,454
Jefferson County	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	630,566	630,566	715,741	0	0
Lake County	50,718	0	0	0	347,100	22,625,052	23,022,870	23,343,372	6,668	6,668
Licking County	0	0	0	0	0	0	0	0	0	0
Logan 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, 2015
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County	Liabilities (Continued)					Deferred Inflows Of				
	Long Term Liabilities					Resources				
	Payable Net Of Current Portion					Total Deferred Inflows Of Resources				
	Compensated Absences	General Obligation Bonds	Revenue Bonds	Capital Leases	Net Pension	Other Long Term Liabilities	Total Long Term Liabilities	Total Liabilities	Pension Related	Total Deferred Inflows Of Resources
Lorain County	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	292,800	0	2,923,101	0	3,689,721	649,687	7,555,309	9,346,395	64,012	64,012
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0
Preble County	0	633	0	0	289,998	6,807,901	7,098,532	8,529,820	5,033	5,033
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	1,897	34,500	0	0	278,165	0	314,562	337,532	4,887	4,887
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	26,504	0	0	1,242,664	362,106	6,850,140	8,481,414	9,507,571	6,361	6,361

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

Net Position				
County	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Allen County	0	0	0	0
Ashland County	61,465	0	(1,075,285)	(1,013,820)
Ashtabula County	0	0	0	0
Athens County	0	0	62	62
Auglaize County	0	0	0	0
Belmont County	0	0	0	0
Butler County	0	0	0	0
Carroll County	0	0	(1,634,634)	(1,634,634)
Clark County	0	0	0	0
Clinton County	0	0	0	0
Clermont County	0	0	0	0
Columbiana County	0	0	0	0
Coshocton County	0	0	0	0
Crawford County	0	0	0	0
Cuyahoga County	0	0	0	0
Defiance County	9,603,269	1,585,473	10,043,496	21,232,238
Delaware County	0	0	0	0
Erie County	(6,571,667)	0	2,933,984	(3,637,683)
Fairfield County	0	0	0	0
Franklin County	0	0	0	0
Fulton County	0	0	0	0
Gallia County	0	0	0	0
Geauga County	0	0	0	0
Greene County	0	0	0	0
Hamilton County	0	0	0	0
Hancock County	5,317,360	2,827,900	2,020,443	10,165,703
Henry County	858,459	0	(1,716,845)	(858,386)
Hocking County	0	0	0	0
Holmes County	0	0	0	0
Huron County	2,001,470	0	(2,864,976)	(863,506)
Jefferson County	0	0	0	0
Knox County	143,164	0	(639,801)	(496,637)
Lake County	14,008,171	(6,588,983)	0	7,419,188
Licking County	0	0	0	0
Logan County	0	0	0	0

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
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Net Position				
County	Net Investment In Capital Assets	Restricted	Unrestricted	Total Net Position
Lorain County	0	0	0	0
Lucas County	0	0	0	0
Mahoning County	0	0	0	0
Marion County	0	0	0	0
Medina County	0	0	0	0
Miami County	0	0	0	0
Monroe County	0	0	0	0
Montgomery County	46,095,408	9,519,873	39,154,532	94,769,813
Morrow County	0	0	0	0
Muskingum County	0	0	0	0
Noble County	0	0	0	0
Pickaway County	0	0	0	0
Pike County	0	0	0	0
Portage County	0	0	0	0
Preble County	2,186,585	0	(1,985,236)	201,349
Richland County	0	0	0	0
Ross County	0	0	0	0
Sandusky County	0	0	0	0
Scioto County	0	0	0	0
Seneca County	0	0	0	0
Shelby County	0	0	0	0
Stark County	0	0	0	0
Summit County	0	0	0	0
Trumbull County	0	0	0	0
Tuscarawas County	0	0	0	0
Union County	0	0	0	0
Van Wert County	425,716	0	58,682	484,398
Warren County	0	0	0	0
Washington County	0	0	0	0
Wayne County	0	0	0	0
Wood County	900,928	0	(5,879,610)	(4,978,682)

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2015
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	Other Operating Expenses	Total Operating Expenses
Allen County	0	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	4,085,352	4,846	4,090,198	306,952	125,359	1,806,269	70,122	0	895,048	0	3,203,750
Athens County	0	673,781	11,981	685,762	98,367	24,639	520,163	38,135	0	38,920	19,036	739,260
Auglaize County	0	0	0	0	0	0	0	0	0	0	0	0
Belmont County	0	4,934,078	0	4,934,078	1,298,767	0	2,245,038	454,378	0	721,474	0	4,719,657
Butler County	0	20,111,139	57,449	20,168,588	2,327,921	0	7,951,091	433,629	0	6,800,690	1,822,049	19,335,380
Carroll County	0	0	0	0	0	0	0	0	0	0	0	0
Clark County	0	2,170,548	78,343	2,248,891	636,760	0	925,548	81,806	0	210,439	139,020	1,993,573
Clermont County	381,539	13,239,866	163,326	13,784,731	2,922,025	0	579,010	1,782,254	0	4,134,886	2,192,236	11,610,411
Columbiana County	0	356,444	0	356,444	0	24,435	291,038	0	0	35,984	11,193	362,650
Clinton 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	366,389	0	0	366,389	192,923	88,874	14,086	660	0	0	0	296,543
Erie County	8,068,575	0	0	8,068,575	988,638	0	4,060,477	375,455	0	1,675,916	104,288	7,204,774
Fairfield County	0	2,745,871	0	2,745,871	479,739	179,440	744,971	251,387	0	900,641	828	2,557,006
Franklin County	0	7,764,000	348,000	8,112,000	1,141,000	0	0	0	5,831,000	729,000	0	7,701,000
Fulton County	0	3,771,298	36,409	3,807,707	0	140,428	3,341,755	11,064	0	487,470	119,636	4,100,353
Gallia County	0	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	1,119,491	0	1,119,491	159,681	0	388,487	62,747	0	323,174	3,329	937,418
Greene County	0	10,131,651	229,455	10,361,106	2,068,350	0	1,116,163	2,118,206	0	2,389,076	94,054	7,785,849
Hamilton County	0	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	0	0	0	0	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0	0	0	0	0	0
Hocking County	0	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	4,945,024	21,509	4,966,533	1,023,695	2,631,960	0	209,995	0	1,405,561	71,241	5,342,452
Knox County	0	0	0	0	0	0	0	0	0	0	0	0
Lake County	15,932,935	90,809	417,882	16,441,626	6,448,059	0	3,262,808	1,505,168	0	2,322,655	477,801	14,016,491
Licking County	0	286,425	496	286,921	43,521	0	114,174	791	0	26,635	0	185,121
Logan County	0	0	0	0	0	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	2,034,291	140,122	2,174,413	0	0	987,227	80,875	0	1,903,663	0	2,971,765
Mahoning County	0	582,365	88,459	670,824	0	0	746,384	236,010	0	390,374	34,724	1,407,492

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2015
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	Other Operating Expenses	Total Operating Expenses
Marion County	0	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	9,199,490	175,096	9,374,586	909,565	0	3,249,755	746,807	0	2,548,770	313,344	7,768,241
Miami County	0	1,751,807	3,118	1,754,925	288,623	0	69,571	1,027,488	0	170,944	444	1,557,070
Monroe County	0	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	34,722,082	226,619	34,948,701	6,250,804	0	2,672,582	976,890	0	4,790,998	21,179,149	35,870,423
Morrow County	0	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	4,181,018	39,810	4,220,828	806,682	0	908,905	318,578	0	1,043,151	7,501	3,084,817
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	5,029,426	0	5,029,426	774,772	0	1,562,468	500,897	0	682,135	5,057	3,525,329
Preble County	0	0	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	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	6,458,485	742,951	7,201,436	1,681,396	0	3,758,735	267,629	0	928,838	793,162	7,429,760
Tuscarawas County	0	1,419,833	14,626	1,434,459	434,041	0	466,731	90,773	0	266,884	25,751	1,284,180
Union County	0	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0	0	0	0	0	0
Warren County	0	10,272,636	284,777	10,557,413	2,446,377	0	5,133,593	925,727	0	4,691,198	108,757	13,305,652
Washington County	0	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
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		Non Operating Revenues (Expenses)								Before Capital Contributions Special And Extraordinary Items And Transfers
County	Operating Income (Loss)	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues Expenses	
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	886,448	(652,666)	0	0	0	0	150,764	0	(501,902)	384,546
Athens County	(53,498)	(2,043)	0	(3,996)	12	0	0	0	(6,027)	(59,525)
Auglaize County	0	0	0	0	0	0	0	0	0	0
Belmont County	214,421	(280,839)	0	0	29,573	0	0	0	(251,266)	(36,845)
Butler County	833,208	(1,858,363)	0	(101,614)	0	0	920,940	0	(1,039,037)	(205,829)
Carroll County	0	0	0	0	0	0	0	0	0	0
Clark County	255,318	(38,032)	0	0	35	0	0	0	(37,997)	217,321
Clermont County	2,174,320	36,208	3,830	0	(307,739)	0	0	0	(267,701)	1,906,619
Columbiana County	(6,206)	0	0	0	0	0	38,022	0	38,022	31,816
Clinton 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	69,846	0	0	0	0	0	0	0	0	69,846
Erie County	863,801	(1,016,115)	3,026	0	0	0	0	0	(1,013,089)	(149,288)
Fairfield County	188,865	(388,141)	3,496	0	155	0	4,772	(17,508)	(397,226)	(208,361)
Franklin County	411,000	(539,000)	2,000	0	0	0	0	0	(537,000)	(126,000)
Fulton County	(292,646)	(6,288)	0	0	0	0	0	0	(6,288)	(298,934)
Gallia County	0	0	0	0	0	0	0	0	0	0
Geauga County	182,073	0	0	0	0	0	0	0	0	182,073
Greene County	2,575,257	(1,465,314)	4,309	0	46,997	27,630	205,220	0	(1,181,158)	1,394,099
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	(375,919)	(276,582)	0	0	0	0	0	264,324	(12,258)	(388,177)
Knox County	0	0	0	0	0	0	0	0	0	0
Lake County	2,425,135	0	0	0	5,295	0	0	0	5,295	2,430,430
Licking County	101,800	0	0	0	0	0	0	0	0	101,800
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	(797,352)	(142,099)	0	0	0	0	82,529	(1,105)	(60,675)	(858,027)
Mahoning County	(736,668)	(206,730)	0	0	3,778	0	26,714	(6,082)	(182,320)	(918,988)

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2015
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		Non Operating Revenues (Expenses)								Before Capital Contributions Special And Extraordinary Items And Transfers
County	Operating Income (Loss)	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues Expenses	
Marion County	0	0	0	0	0	0	0	0	0	0
Medina County	1,606,345	(1,592,083)	0	(2)	0	0	0	0	(1,592,085)	14,260
Miami County	197,855	(78,691)	0	0	0	0	0	0	(78,691)	119,164
Monroe County	0	0	0	0	0	0	0	0	0	0
Montgomery County	(921,722)	0	0	0	(151,672)	0	1,991,282	0	1,839,610	917,888
Morrow County	0	0	0	0	0	0	0	0	0	0
Muskingum County	1,136,011	(259,528)	0	(109,979)	0	0	31,545	0	(337,962)	798,049
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	1,504,097	(77,071)	0	0	0	0	0	0	(77,071)	1,427,026
Preble County	0	0	0	0	0	0	0	0	0	0
Richland County	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0
Trumbull County	(228,324)	(45,383)	0	0	9,829	0	0	0	(35,554)	(263,878)
Tuscarawas County	150,279	(236,967)	0	0	0	40,000	0	0	(196,967)	(46,688)
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	(2,748,239)	(77,471)	0	(197,080)	0	0	0	0	(274,551)	(3,022,790)
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 Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2015
All Counties Reporting Under GAAP

County	Capital Contributions	Special Items	Transfers In	Transfers Out	Net Position		
					Change In Net Position	Beginning Of Year	End Of Year
Allen County	0	0	0	0	0	0	0
Ashland County	0	0	0	0	0	0	0
Ashtabula County	202,627	0	0	0	587,173	4,711,483	5,298,656
Athens County	0	0	0	0	(59,525)	580,541	521,016
Auglaize County	0	0	0	0	0	0	0
Belmont County	27,578	0	109,044	0	99,777	14,235,168	14,334,945
Butler County	6,746,774	0	0	0	6,540,945	80,541,631	87,082,576
Carroll County	0	0	0	0	0	0	0
Clark County	0	0	0	0	217,321	7,439,618	7,656,939
Clermont County	2,483,331	0	0	0	4,389,950	119,372,189	123,762,139
Columbiana County	0	0	0	0	31,816	1,652,068	1,683,884
Clinton 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	69,846	408,004	477,850
Erie County	0	0	0	(8,692)	(157,980)	29,927,357	29,769,377
Fairfield County	653,836	0	0	0	445,475	20,175,833	20,621,308
Franklin County	835,000	0	2,645,000	0	3,354,000	24,263,000	27,617,000
Fulton County	0	0	0	0	(298,934)	16,680,718	16,381,784
Gallia County	0	0	0	0	0	0	0
Geauga County	0	0	0	(379,676)	(197,603)	7,034,367	6,836,764
Greene County	811,734	0	14,191	0	2,220,024	51,828,619	54,048,643
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	190,697	0	0	0	(197,480)	17,533,087	17,335,607
Knox County	0	0	0	0	0	0	0
Lake County	1,472,649	0	0	(100,000)	3,803,079	85,352,173	89,155,252
Licking County	3,085	0	0	0	104,885	1,270,767	1,375,652
Logan County	0	0	0	0	0	0	0
Lorain County	0	0	0	0	0	0	0
Lucas County	1,257,896	0	0	0	399,869	39,180,810	39,580,679
Mahoning County	60,435	0	615,000	0	(243,553)	7,544,675	7,301,122

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Water
As of December 31, 2015
All Counties Reporting Under GAAP

County	Capital Contributions	Special Items	Transfers In	Transfers Out	Net Position		
					Change In Net Position	Beginning Of Year	End Of Year
Marion County	0	0	0	0	0	0	0
Medina County	5,126,242	0	0	0	5,140,502	69,981,713	75,122,215
Miami County	133,916	0	0	0	253,080	3,809,143	4,062,223
Monroe County	0	0	0	0	0	0	0
Montgomery County	0	0	0	(620)	917,268	120,566,799	121,484,067
Morrow County	0	0	0	0	0	0	0
Muskingum County	112,625	0	7,108	(3,581)	914,201	17,588,148	18,502,349
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	4,024,837	0	0	5,451,863	24,068,973	29,520,836
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	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	513,836	513,836
Trumbull County	0	0	133,000	(352,395)	(483,273)	20,473,508	19,990,235
Tuscarawas County	0	0	0	0	(46,688)	5,507,769	5,461,081
Union County	0	0	0	0	0	0	0
Van Wert County	0	0	0	0	0	0	0
Warren County	3,756,082	0	0	0	733,292	115,013,116	115,746,408
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 Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2015
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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	Depreciation	Other Operating Expenses	Total Operating Expenses
Allen County	0	7,936,025	23,099	7,959,124	2,240,946	0	4,237,792	493,162	1,846,258	451	8,818,609
Ashland County	0	0	0	0	0	0	0	0	0	0	0
Ashtabula County	0	2,485,624	48,069	2,533,693	508,027	147,723	1,163,018	196,821	401,046	0	2,416,635
Athens County	0	523,692	4,207	527,899	136,542	62,594	158,526	50,284	122,358	20,010	550,314
Auglaize County	0	405,155	2,358	407,513	0	0	313,484	4,756	136,509	2,358	457,107
Belmont County	0	2,026,284	0	2,026,284	494,916	0	1,272,558	161,706	392,568	0	2,321,748
Butler County	0	18,071,012	251,163	18,322,175	5,639,260	0	1,799,951	1,443,194	9,651,409	3,504,344	22,038,158
Carroll County	0	846,279	6,133	852,412	345,434	0	180,656	61,097	232,189	17,686	837,062
Clark County	0	3,493,577	194,026	3,687,603	971,707	0	1,530,777	98,903	625,835	193,288	3,420,510
Clermont County	102,359	14,347,770	446,332	14,896,461	3,726,024	0	1,303,701	1,399,464	6,632,703	2,440,813	15,502,705
Columbiana County	0	1,957,685	156,428	2,114,113	0	692,114	734,084	149,959	400,958	115,098	2,092,213
Clinton County	0	243,289	6,532	249,821	38,200	0	76,651	2,207	167,792	0	284,850
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	256,354	105	256,459	9,706	0	136,550	6,525	173,102	1,780	327,663
Cuyahoga County	0	26,215,924	67,496	26,283,420	10,448,146	0	9,006,120	1,911,149	1,717,360	617,273	23,700,048
Defiance County	0	711,213	0	711,213	175,318	0	97,856	38,414	268,466	274,868	854,922
Delaware County	15,267,838	0	39,578	15,307,416	3,290,381	1,466,904	3,112,916	1,186,455	5,436,163	0	14,492,819
Erie County	7,342,389	0	2,418	7,344,807	1,306,830	0	2,005,463	232,721	2,433,360	129,366	6,107,740
Fairfield County	0	3,806,862	0	3,806,862	606,972	235,153	943,734	29,809	937,293	5,053	2,758,014
Franklin County	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	335,279	56,955	392,234	0	140,427	228,387	9,699	167,505	18,183	564,201
Gallia County	0	608,419	8,540	616,959	88,953	20,889	316,068	30,690	332,723	25,005	814,328
Geauga County	0	6,122,390	178,241	6,300,631	2,330,326	0	3,513,038	430,931	1,377,740	87,431	7,739,466
Greene County	0	20,145,679	392,415	20,538,094	2,528,121	0	1,634,507	2,233,017	5,287,693	126,435	11,809,773
Hamilton County	0	272,507,000	5,719,000	278,226,000	56,474,000	0	31,549,000	18,783,000	55,581,000	8,465,000	170,852,000
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	175,893	0	175,893	58,241	19,832	53,091	24,010	58,059	0	213,233
Holmes County	0	1,223,208	1,170	1,224,378	89,784	0	749,512	54,545	398,797	50	1,292,688
Huron County	0	0	0	0	0	0	0	0	0	0	0
Jefferson County	0	1,688,427	17,492	1,705,919	331,775	404,137	0	228,802	1,037,412	0	2,002,126
Knox County	0	1,948,190	20,203	1,968,393	627,017	0	595,087	202,878	351,504	64,076	1,840,562
Lake County	0	18,171,598	407,885	18,579,483	6,466,240	0	3,210,036	1,158,615	3,921,557	429,752	15,186,200
Licking County	0	2,613,746	9,362	2,623,108	766,662	0	766,484	55,608	641,460	23,053	2,253,267
Logan County	0	2,391,583	1,649,911	4,041,494	928,493	0	1,601,804	161,043	1,112,728	10,157	3,814,225
Lorain County	0	3,504,583	92,128	3,596,711	252,275	98,446	812,379	102,033	442,078	103,828	1,811,039
Lucas County	0	2,036,595	42,634	2,079,229	0	0	1,377,708	107,720	1,906,876	674	3,392,978
Mahoning County	0	22,242,731	1,329,893	23,572,624	8,294,574	0	9,997,405	1,344,042	3,408,291	536,258	23,580,570

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2015
All Counties Reporting Under GAAP

Operating Revenues				Operating Expenses							
County	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Depreciation	Other Operating Expenses	Total Operating Expenses
Marion County	0	1,106,246	21,987	1,128,233	326,769	80,934	361,075	48,150	359,212	41,720	1,217,860
Medina County	0	14,856,464	751	14,857,215	6,930,610	0	3,435,963	1,294,579	4,934,212	622,093	17,217,457
Miami County	0	1,991,688	46,014	2,037,702	230,012	0	1,576,509	44,549	651,789	5,740	2,508,599
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	41,826,308	370,514	42,196,822	9,754,381	0	1,790,132	1,498,327	8,256,543	18,117,585	39,416,968
Morrow County	29,772	0	73,448	103,220	10,796	0	73,352	0	48,893	0	133,041
Muskingum County	0	4,328,224	4,048	4,332,272	430,198	0	1,526,018	131,547	1,275,638	134,196	3,497,597
Noble County	0	155,991	21,074	177,065	26,425	0	341,537	13,803	171,226	0	552,991
Pickaway County	0	496,604	0	496,604	0	14,596	0	3,941	64,424	275,604	358,565
Pike County	0	575,418	3,378	578,796	99,647	93,720	353,196	49,293	105,408	0	701,264
Portage County	0	7,536,406	13,214	7,549,620	1,688,534	0	1,235,708	788,558	1,536,361	15,948	5,265,109
Preble County	153,239	0	2	153,241	4,071	0	46,030	4,450	19,732	4,300	78,583
Richland County	0	2,421,417	5,350	2,426,767	586,010	0	1,977,562	17,842	1,415,272	55,119	4,051,805
Ross County	0	48,196	5,612	53,808	0	0	28,181	0	5,000	5,347	38,528
Sandusky County	0	1,569,910	4,625	1,574,535	362,347	0	904,085	74,451	253,560	103,892	1,698,335
Scioto County	0	3,695,576	0	3,695,576	551,492	325,582	0	0	608,995	2,194	1,488,263
Seneca County	0	461,483	4,120	465,603	0	71,405	261,769	16,252	178,500	3,455	531,381
Shelby County	0	876,203	0	876,203	336,074	0	439,264	59,492	314,356	1,131	1,150,317
Stark County	0	25,445,985	46,919	25,492,904	5,196,549	0	8,812,257	1,318,591	5,046,281	125,767	20,499,445
Summit County	0	44,590,141	52,829	44,642,970	9,142,949	0	19,602,823	1,031,168	6,695,335	3,145,814	39,618,089
Trumbull County	0	12,063,691	1,486,839	13,550,530	2,700,330	0	3,190,667	410,893	2,280,448	438,465	9,020,803
Tuscarawas County	0	2,163,825	197,605	2,361,430	750,145	0	725,680	58,215	470,721	32,982	2,037,743
Union County	0	492,582	45,588	538,170	151,287	0	218,862	45,436	24,889	1,762	442,236
Van Wert County	0	0	0	0	0	0	0	0	0	0	0
Warren County	0	8,872,322	83,105	8,955,427	1,945,734	0	3,612,567	914,855	4,611,782	41,683	11,126,621
Washington County	0	917,870	3,359	921,229	97,898	47,150	424,875	27,755	265,085	2,340	865,103
Wayne County	0	892,529	132	892,661	115,936	0	298,762	16,958	394,508	108,020	934,184
Wood County	0	0	0	0	0	0	0	0	0	0	0

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

		Non Operating Revenues (Expenses)								
County	Operating Income (Loss)	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues Expenses	
Allen County	(859,485)	(656,092)	0	(3,427)	5,528	0	0	0	(653,991)	
Ashland County	0	0	0	0	0	0	0	0	0	
Ashtabula County	117,058	(58,266)	0	(1,879)	6,164	0	85,972	0	31,991	
Athens County	(22,415)	(63,417)	0	0	0	0	0	0	(63,417)	
Auglaize County	(49,594)	0	0	0	0	0	1,300	0	1,300	
Belmont County	(295,464)	(222,853)	0	0	28,301	0	0	0	(194,552)	
Butler County	(3,715,983)	(1,875,296)	0	(74,195)	3,192	0	855,809	0	(1,090,490)	
Carroll County	15,350	(124,697)	0	0	1,085	0	0	0	(123,612)	
Clark County	267,093	(193,097)	0	0	3,038	0	0	0	(190,059)	
Clermont County	(606,244)	284,728	3,200	0	(887,051)	0	0	0	(599,123)	
Columbiana County	21,900	(281,119)	0	0	500	0	0	101,756	(178,863)	
Clinton County	(35,029)	0	0	0	0	0	0	0	0	
Coshocton County	0	0	0	0	0	0	0	0	0	
Crawford County	(71,204)	0	0	0	(12,279)	0	0	0	(12,279)	
Cuyahoga County	2,583,372	(362,049)	0	(3,580,142)	12	0	155,296	0	(3,786,883)	
Defiance County	(143,709)	(57,215)	0	0	0	0	0	0	(57,215)	
Delaware County	814,597	(1,075,468)	0	(2,000,723)	13,781	0	0	0	(3,062,410)	
Erie County	1,237,067	(1,448,620)	0	(113,291)	0	0	0	0	(1,561,911)	
Fairfield County	1,048,848	(478,334)	1,771	0	2,808	0	16,069	(26,798)	(484,484)	
Franklin County	0	0	0	0	0	0	0	0	0	
Fulton County	(171,967)	(12,038)	0	0	0	0	0	0	(12,038)	
Gallia County	(197,369)	(100,944)	0	0	5,973	0	0	0	(94,971)	
Geauga County	(1,438,835)	(387,214)	0	0	3,197	0	0	0	(384,017)	
Greene County	8,728,321	(4,063,525)	15,233	0	0	0	1,236,164	0	(2,812,128)	
Hamilton County	107,374,000	(37,211,000)	0	0	9,530,000	0	0	(29,053,000)	(56,734,000)	
Hancock County	0	0	0	0	0	0	0	0	0	
Henry County	0	0	0	0	0	0	0	0	0	
Hocking County	(37,340)	(21,092)	0	0	0	0	0	0	(21,092)	
Holmes County	(68,310)	(249,672)	0	0	0	0	0	0	(249,672)	
Huron County	0	0	0	0	0	0	0	0	0	
Jefferson County	(296,207)	(241,682)	0	0	0	0	0	86,075	(155,607)	
Knox County	127,831	(278,682)	0	(25,126)	37,345	125,469	0	0	(140,994)	
Lake County	3,393,283	(1,075,236)	0	0	0	0	29,561	0	(1,045,675)	
Licking County	369,841	(99,695)	0	0	0	731,412	0	0	631,717	
Logan County	227,269	(617,519)	0	0	0	0	444,246	0	(173,273)	
Lorain County	1,785,672	(520,748)	0	0	0	0	307,919	0	(212,829)	
Lucas County	(1,313,749)	(36,275)	0	(5,011)	0	0	1,530	0	(39,756)	
Mahoning County	(7,946)	(746,204)	0	0	46,533	0	241,740	(46,858)	(504,789)	

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		Non Operating Revenues (Expenses)							
County	Operating Income (Loss)	Interest And Fiscal Charges	Gain On Sale Of Capital Assets	Loss On Sale Of Capital Assets	Expenses Interest	Operating Grants	Other Non Operating Revenues	Other Non Operating Expenses	Total Non Operating Revenues Expenses
Marion County	(89,627)	(64,663)	0	0	894	104,000	0	0	40,231
Medina County	(2,360,242)	(1,001,749)	0	(6)	0	0	0	0	(1,001,755)
Miami County	(470,897)	(144,149)	0	0	0	0	0	0	(144,149)
Monroe County	0	0	0	0	0	0	0	0	0
Montgomery County	2,779,854	0	0	0	(1,237,320)	0	1,720,835	0	483,515
Morrow County	(29,821)	(16,323)	0	0	0	11,100	0	0	(5,223)
Muskingum County	834,675	(740,991)	(208,513)	0	0	0	0	0	(949,504)
Noble County	(375,926)	0	0	0	0	0	0	0	0
Pickaway County	138,039	(6,658)	0	0	0	0	0	(13,648)	(20,306)
Pike County	(122,468)	(2,491)	0	0	0	0	0	0	(2,491)
Portage County	2,284,511	(530,211)	0	0	0	0	0	0	(530,211)
Preble County	74,658	0	0	0	0	21,080	0	0	21,080
Richland County	(1,625,038)	(68,587)	0	0	0	0	0	(132,535)	(201,122)
Ross County	15,280	0	0	0	0	0	0	0	0
Sandusky County	(123,800)	(89,717)	0	0	2,475	0	0	0	(87,242)
Scioto County	2,207,313	(379,766)	0	(10,000)	0	0	37,941	0	(351,825)
Seneca County	(65,778)	(84,402)	0	0	0	0	0	0	(84,402)
Shelby County	(274,114)	(28,342)	0	0	0	0	0	0	(28,342)
Stark County	4,993,459	0	0	(12,240)	(933,098)	0	0	0	(945,338)
Summit County	5,024,881	(2,473,462)	0	0	164,053	0	1,089,446	0	(1,219,963)
Trumbull County	4,529,727	(510,707)	0	0	109,741	0	0	0	(400,966)
Tuscarawas County	323,687	(128,531)	0	0	0	0	0	0	(128,531)
Union County	95,934	(35,428)	0	0	6,587	752,720	0	0	723,879
Van Wert County	0	0	0	0	0	0	0	0	0
Warren County	(2,171,194)	(326,802)	2,765	0	0	0	0	0	(324,037)
Washington County	56,126	(97,465)	0	0	0	0	0	0	(97,465)
Wayne County	(41,523)	(128,397)	0	0	20,381	246,050	0	0	138,034
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, 2015
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers				Net Position		
		Capital Contributions	Transfers In	Transfers Out	Change In Net Position	Beginning Of Year	End Of Year
Allen County	(1,513,476)	0	0	(318,207)	(1,831,683)	32,461,687	30,630,004
Ashland County	0	0	0	0	0	0	0
Ashtabula County	149,049	34,254	0	0	183,303	11,237,679	11,420,982
Athens County	(85,832)	0	0	0	(85,832)	4,423,025	4,337,193
Auglaize County	(48,294)	0	0	0	(48,294)	4,512,638	4,464,344
Belmont County	(490,016)	256,587	1,153,544	0	920,115	7,492,483	8,412,598
Butler County	(4,806,473)	9,572,832	0	0	4,766,359	171,792,623	176,558,982
Carroll County	(108,262)	0	0	0	(108,262)	3,006,139	2,897,877
Clark County	77,034	(54,302)	0	0	22,732	14,378,546	14,401,278
Clermont County	(1,205,367)	3,051,893	0	0	1,846,526	161,785,962	163,632,488
Columbiana County	(156,963)	0	0	0	(156,963)	49,449	(107,514)
Clinton County	(35,029)	0	0	0	(35,029)	5,172,555	5,137,526
Coshocton County	0	0	0	0	0	0	0
Crawford County	(83,483)	0	17,184	0	(66,299)	5,474,400	5,408,101
Cuyahoga County	(1,203,511)	0	0	0	(1,203,511)	84,652,762	83,449,251
Defiance County	(200,924)	0	79,592	0	(121,332)	9,539,753	9,418,421
Delaware County	(2,247,813)	11,158,952	0	0	8,911,139	207,689,347	216,600,486
Erie County	(324,844)	130,318	0	0	(194,526)	26,916,789	26,722,263
Fairfield County	564,364	793,193	0	0	1,357,557	25,420,233	26,777,790
Franklin County	0	0	0	0	0	0	0
Fulton County	(184,005)	0	0	0	(184,005)	5,743,865	5,559,860
Gallia County	(292,340)	210,042	0	0	(82,298)	6,962,279	6,879,981
Geauga County	(1,822,852)	2,042,576	1,179,676	0	1,399,400	26,125,330	27,524,730
Greene County	5,916,193	414,607	9,497	(4,422)	6,335,875	83,539,704	89,875,579
Hamilton County	50,640,000	4,267,000	0	0	54,907,000	709,273,000	764,180,000
Hancock County	0	0	0	0	0	0	0
Henry County	0	0	0	0	0	0	0
Hocking County	(58,432)	7,538	0	0	(50,894)	862,241	811,347
Holmes County	(317,982)	714,022	100,000	0	496,040	5,805,671	6,301,711
Huron County	0	0	0	0	0	0	0
Jefferson County	(451,814)	668,976	0	0	217,162	16,466,073	16,683,235
Knox County	(13,163)	36,379	62,476	(37,345)	48,347	7,774,345	7,822,692
Lake County	2,347,608	1,298,353	0	0	3,645,961	115,471,231	119,117,192
Licking County	1,001,558	0	0	0	1,001,558	12,021,240	13,022,798
Logan County	53,996	5,970	94,306	0	154,272	15,364,521	15,518,793
Lorain County	1,572,843	0	150,000	0	1,722,843	11,453,368	13,176,211
Lucas County	(1,353,505)	473,370	0	0	(880,135)	37,110,319	36,230,184
Mahoning County	(512,735)	1,265,601	0	(827,000)	(74,134)	72,432,961	72,358,827

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Sewer
As of December 31, 2015
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers				Net Position		
		Capital Contributions	Transfers In	Transfers Out	Change In Net Position	Beginning Of Year	End Of Year
Marion County	(49,396)	336,640	0	0	287,244	8,209,819	8,497,063
Medina County	(3,361,997)	6,316,994	0	0	2,954,997	115,234,994	118,189,991
Miami County	(615,046)	526,824	0	0	(88,222)	20,566,174	20,477,952
Monroe County	0	0	0	0	0	0	0
Montgomery County	3,263,369	0	0	(33,921)	3,229,448	164,782,408	168,011,856
Morrow County	(35,044)	0	0	0	(35,044)	1,164,780	1,129,736
Muskingum County	(114,829)	366,669	7,108	(44,503)	214,445	34,443,597	34,658,042
Noble County	(375,926)	32,063	0	0	(343,863)	6,945,470	6,601,607
Pickaway County	117,733	0	0	0	117,733	1,246,600	1,364,333
Pike County	(124,959)	146,736	0	0	21,777	2,685,358	2,707,135
Portage County	1,754,300	0	0	0	1,754,300	54,809,510	56,563,810
Preble County	95,738	0	0	0	95,738	1,132,013	1,227,751
Richland County	(1,826,160)	0	0	(34,002)	(1,860,162)	20,934,999	19,074,837
Ross County	15,280	0	0	0	15,280	241,574	256,854
Sandusky County	(211,042)	66,410	0	0	(144,632)	4,942,121	4,797,489
Scioto County	1,855,488	215,702	0	(30,000)	2,041,190	30,354,114	32,395,304
Seneca County	(150,180)	0	0	0	(150,180)	3,713,646	3,563,466
Shelby County	(302,456)	22,500	85,000	0	(194,956)	8,432,604	8,237,648
Stark County	4,048,121	786,046	0	0	4,834,167	130,310,095	135,144,262
Summit County	3,804,918	2,392,414	7,953	0	6,205,285	185,829,114	192,034,399
Trumbull County	4,128,761	1,275,328	38,261	(366,940)	5,075,410	65,396,000	70,471,410
Tuscarawas County	195,156	0	0	0	195,156	14,812,669	15,007,825
Union County	819,813	624,869	0	0	1,444,682	4,337,925	5,782,607
Van Wert County	0	0	0	0	0	0	0
Warren County	(2,495,231)	2,556,425	0	0	61,194	103,520,538	103,581,732
Washington County	(41,339)	0	0	0	(41,339)	4,486,134	4,444,795
Wayne County	96,511	0	171,754	0	268,265	9,603,299	9,871,564
Wood County	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, 2015
All Counties Reporting Under GAAP

County	Operating Revenues				Operating Expenses						Operating Income (Loss)
	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Purchased Services	Materials And Supplies	Depreciation	Other Operating Expenses	Total Operating Expenses	
Allen County	0	0	0	0	0	0	0	0	0	0	0
Ashland County	0	330,744	0	330,744	53,717	56,883	511	0	190,314	301,425	29,319
Ashtabula County	0	0	0	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0	0	0	0
Carroll County	0	0	0	0	0	0	0	0	72,183	72,183	(72,183)
Clark County	0	0	0	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0	0	0	0
Defiance County	4,070,432	0	14,699	4,085,131	517,977	640,643	134,468	360,886	1,226,909	2,880,883	1,204,248
Delaware County	0	0	0	0	0	0	0	0	0	0	0
Erie County	6,426,696	0	1,244	6,427,940	813,454	2,136,661	320,165	448,560	(2,585,091)	1,133,749	5,294,191
Fairfield County	0	0	0	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0	0	0	0
Hancock County	0	4,570,941	377,456	4,948,397	1,294,301	1,628,710	290,985	374,632	406,778	3,995,406	952,991
Henry County	0	265,085	0	265,085	115,973	166,062	702	51,135	38,125	371,997	(106,912)
Hocking County	0	0	0	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0	0	0	0
Huron County	0	2,271,324	63,522	2,334,846	400,849	1,348,973	890	147,221	0	1,897,933	436,913
Jefferson County	0	0	0	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	0	0	0	0	0	0
Lake County	0	6,803,158	7,323	6,810,481	480,470	4,413,241	112,844	797,663	139,907	5,944,125	866,356
Licking County	0	0	0	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

County	Operating Revenues				Operating Expenses						Operating Income (Loss)
	Sales	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Purchased Services	Materials And Supplies	Depreciation	Other Operating Expenses	Total Operating Expenses	
Lorain County	0	0	0	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0	0	0	0
Montgomery County	0	22,424,794	1,058,145	23,482,939	4,900,596	4,115,625	445,545	2,677,277	7,680,077	19,819,120	3,663,819
Morrow County	0	0	0	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0	0	0	0
Preble County	3,339,260	0	26,005	3,365,265	538,002	1,132,517	246,972	156,828	347,070	2,421,389	943,876
Richland County	0	0	0	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0	0	0	0
Van Wert County	0	526,002	0	526,002	381,510	34,841	51,030	57,499	0	524,880	1,122
Warren County	0	0	0	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0	0	0	0
Wood County	0	2,359,725	30,013	2,389,738	500,592	83,720	264,866	429,576	410,543	1,689,297	700,441

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

County	Non Operating Revenues (Expenses)							Total Non Operating Revenues Expenses
	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
Ashland County	0	0	0	0	0	0	0	0
Ashtabula County	0	0	0	0	0	0	0	0
Athens County	0	0	0	0	0	0	0	0
Auglaize County	0	0	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0	0	0
Butler County	0	0	0	0	0	0	0	0
Carroll County	0	0	0	0	0	41,322	0	41,322
Clark County	0	0	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0	0	0
Defiance County	0	0	0	36,264	0	0	0	36,264
Delaware County	0	0	0	0	0	0	0	0
Erie County	(546,867)	0	(78,050)	0	0	0	0	(624,917)
Fairfield County	0	0	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0	0	0
Greene County	0	0	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0	0	0
Hancock County	(65,966)	0	0	145,090	0	0	0	79,124
Henry County	0	0	0	1,465	0	0	0	1,465
Hocking County	0	0	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0	0	0
Huron County	(12,943)	0	(2,100)	0	0	0	0	(15,043)
Jefferson County	0	0	0	0	0	0	0	0
Knox County	0	0	0	0	0	4,484	0	4,484
Lake County	0	0	0	0	0	0	0	0
Licking County	0	0	0	0	0	0	0	0
Logan County	0	0	0	0	0	0	0	0

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

County	Non Operating Revenues (Expenses)							Total Non Operating Revenues Expenses
	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	
Lorain County	0	0	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0	0	0
Marion County	0	0	0	0	0	0	0	0
Medina County	0	0	0	0	0	0	0	0
Miami County	0	0	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0	0	0
Montgomery County	(123,960)	0	0	0	0	0	(301,923)	(425,883)
Morrow County	0	0	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0	0	0
Noble County	0	0	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0	0	0
Pike County	0	0	0	0	0	0	0	0
Portage County	0	0	0	0	0	0	0	0
Preble County	(24,878)	0	0	348	15,000	0	0	(9,530)
Richland County	0	0	0	0	0	0	0	0
Ross County	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0	0	0
Stark County	0	0	0	0	0	0	0	0
Summit County	0	0	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0	0	0
Union County	0	0	0	0	0	0	0	0
Van Wert County	(815)	0	0	0	0	0	0	(815)
Warren County	0	0	0	0	0	0	0	0
Washington County	0	0	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0	0	0
Wood County	(57,960)	2,300	0	0	0	0	0	(55,660)

Summary of Unaudited Data from the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill
As of December 31, 2015
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Transfers In	Transfers Out	Net Position		
				Change In Net Position	Beginning Of Year	End Of Year
Allen County	0	0	0	0	0	0
Ashland County	29,319	0	0	29,319	(1,043,139)	(1,013,820)
Ashtabula County	0	0	0	0	0	0
Athens County	0	0	0	0	62	62
Auglaize County	0	0	0	0	0	0
Belmont County	0	0	0	0	0	0
Butler County	0	0	0	0	0	0
Carroll County	(30,861)	0	(4,709)	(35,570)	(1,599,064)	(1,634,634)
Clark County	0	0	0	0	0	0
Clermont County	0	0	0	0	0	0
Columbiana County	0	0	0	0	0	0
Clinton County	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0
Crawford County	0	0	0	0	0	0
Cuyahoga County	0	0	0	0	0	0
Defiance County	1,240,512	29,854	(79,592)	1,190,774	20,041,464	21,232,238
Delaware County	0	0	0	0	0	0
Erie County	4,669,274	0	0	4,669,274	(8,306,957)	(3,637,683)
Fairfield County	0	0	0	0	0	0
Franklin County	0	0	0	0	0	0
Fulton County	0	0	0	0	0	0
Gallia County	0	0	0	0	0	0
Geauga County	0	0	0	0	0	0
Greene County	0	0	0	0	0	0
Hamilton County	0	0	0	0	0	0
Hancock County	1,032,115	0	0	1,032,115	9,133,588	10,165,703
Henry County	(105,447)	0	0	(105,447)	(752,939)	(858,386)
Hocking County	0	0	0	0	0	0
Holmes County	0	0	0	0	0	0
Huron County	421,870	0	0	421,870	(1,285,376)	(863,506)
Jefferson County	0	0	0	0	0	0
Knox County	4,484	90,711	0	95,195	(591,832)	(496,637)
Lake County	866,356	0	0	866,356	6,552,832	7,419,188
Licking County	0	0	0	0	0	0
Logan County	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, 2015
All Counties Reporting Under GAAP

County	Income Loss Before Capital Contributions Special And Extraordinary Items And Transfers	Transfers In	Transfers Out	Net Position		
				Change In Net Position	Beginning Of Year	End Of Year
Lorain County	0	0	0	0	0	0
Lucas County	0	0	0	0	0	0
Mahoning County	0	0	0	0	0	0
Marion County	0	0	0	0	0	0
Medina County	0	0	0	0	0	0
Miami County	0	0	0	0	0	0
Monroe County	0	0	0	0	0	0
Montgomery County	3,237,936	366,294	0	3,604,230	91,165,583	94,769,813
Morrow County	0	0	0	0	0	0
Muskingum County	0	0	0	0	0	0
Noble County	0	0	0	0	0	0
Pickaway County	0	0	0	0	0	0
Pike County	0	0	0	0	0	0
Portage County	0	0	0	0	0	0
Preble County	934,346	0	0	934,346	(732,997)	201,349
Richland County	0	0	0	0	0	0
Ross County	0	0	0	0	0	0
Sandusky County	0	0	0	0	0	0
Scioto County	0	0	0	0	0	0
Seneca County	0	0	0	0	0	0
Shelby County	0	0	0	0	0	0
Stark County	0	0	0	0	0	0
Summit County	0	0	0	0	0	0
Trumbull County	0	0	0	0	0	0
Tuscarawas County	0	0	0	0	0	0
Union County	0	0	0	0	0	0
Van Wert County	307	5,822	(5,822)	307	484,091	484,398
Warren County	0	0	0	0	0	0
Washington County	0	0	0	0	0	0
Wayne County	0	0	0	0	0	0
Wood County	644,781	100,357	0	745,138	(5,723,820)	(4,978,682)

**Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2015
All Counties Reporting Under GAAP**

Governmental								
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Net Pension Liability	Miscellaneous Long Term Bonds
Allen County	5,125,502	1,962,102	3,677,611	6,045,335	102,135	0	33,542,777	0
Ashland County	915,000	0	0	94,434	0	0	13,685,974	0
Ashtabula County	17,314,729	0	0	133,107	163,010	0	31,430,629	64,930
Athens County	325,802	0	568,904	53,233	626,340	0	21,738,813	0
Auglaize County	85,000	0	0	1,082,249	0	0	11,970,083	0
Belmont County	1,817,651	0	7,333,000	0	1,851,269	0	21,146,031	0
Butler County	47,260,000	6,677,850	14,122,000	1,527,744	11,613	0	75,423,338	0
Carroll County	354,300	0	0	68,176	245,193	0	10,534,458	1,053,490
Clark County	9,660,000	0	7,120,000	0	0	0	38,533,930	0
Clermont County	580,000	7,440,000	0	0	0	0	48,273,013	829,271
Columbiana County	20,189,000	0	611,752	389,258	36,848	0	21,747,227	0
Clinton County	3,785,000	0	0	26,353	60,336	0	11,946,110	0
Coshocton County	1,076,357	0	390,741	209,129	795,166	0	14,810,322	0
Crawford County	9,661,710	269,100	0	131,873	0	0	12,666,143	0
Cuyahoga County	262,455,208	0	0	3,641,944	402,036,652	629,675,513	358,969,565	0
Defiance County	3,045,000	600,000	25,967	603,235	3,915	0	10,190,289	0
Delaware County	23,423,609	3,925,487	0	0	0	40,488,214	44,117,443	0
Erie County	11,250,700	79,905	0	0	20,501	2,800,000	21,459,206	0
Fairfield County	41,864,604	878,676	0	0	534,087	0	34,014,515	0
Franklin County	253,630,000	27,165,000	7,482,000	3,902,000	22,837,000	0	317,203,000	0
Fulton County	215,000	105,000	61,678	787,649	12,524	0	10,942,142	0
Gallia County	2,457,807	0	0	162,287	148,302	0	10,858,476	0
Geauga County	260,000	438,811	0	341,203	19,419	0	29,946,278	0
Greene County	23,800,649	0	110,000	0	199,521	0	42,552,505	0
Hamilton County	50,482,893	3,107,000	0	2,090,250	0	0	200,397,386	0
Hancock County	7,300,000	1,204,999	73,938	809,327	0	0	17,877,631	0
Henry County	8,000	47,474	0	16,361	0	0	9,151,909	0
Hocking County	0	7,700	1,062,565	372,578	93,738	0	8,696,119	0
Holmes County	4,070,000	0	0	0	102,382	0	11,935,274	0
Huron County	5,671,000	0	0	77,407	0	0	14,834,628	0
Jefferson County	16,087,836	0	670,745	1,111,763	101,364	0	0	0
Knox County	5,750,000	0	0	950,303	707,034	0	14,997,351	0
Lake County	11,325,000	8,517,697	0	0	254,261	0	62,926,919	657,952
Licking County	14,838,514	259,112	4,300,000	0	318,407	0	39,101,437	0
Logan County	6,500,000	0	0	0	0	0	14,513,982	0
Lorain County	16,205,000	2,035,000	0	926,814	0	0	77,071,101	0

**Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2015
All Counties Reporting Under GAAP**

Governmental								
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Net Pension Liability	Miscellaneous Long Term Bonds
Lucas County	74,665,000	10,157,300	19,874,000	796,222	87,828	2,423,600	137,530,734	0
Mahoning County	41,740,910	0	96,361	1,644,270	20,975	0	62,417,934	0
Marion County	10,736,582	0	0	90,069	0	0	16,931,527	0
Medina County	9,334,918	420,000	0	91,800	0	0	42,377,580	0
Miami County	10,916,100	0	5,000,000	0	0	0	26,737,109	0
Monroe County	0	0	0	160,422	26,802	0	6,060,729	0
Montgomery County	23,028,958	583,000	0	3,405,346	212,424	0	160,043,756	0
Morrow County	6,560,000	0	0	165,000	173,366	0	10,741,619	28,125
Muskingum County	7,055,643	342,156	0	464,083	319,128	0	27,210,195	0
Noble County	0	1,637,693	0	0	3,373	0	4,259,987	642,972
Pickaway County	2,359,439	47,000	841,256	0	64,929	0	13,178,740	0
Pike County	1,551,991	0	331,350	3,635,805	120,106	2,510,800	7,909,937	0
Portage County	22,674,361	332,602	0	231,904	0	0	40,261,265	0
Preble County	330,000	0	4,304	0	0	0	9,260,034	0
Richland County	26,683,242	275,000	265,000	767,927	1,658,174	0	42,517,754	0
Ross County	7,255,000	0	0	0	121,717	0	16,942,185	0
Sandusky County	3,805,000	12,941	0	109,908	181,210	0	8,987,960	0
Scioto County	7,285,000	0	0	0	737,081	0	19,351,710	0
Seneca County	2,165,000	0	0	0	16,994	0	15,848,045	39,858
Shelby County	0	0	0	0	46,458	0	15,429,181	0
Stark County	0	3,309,267	0	3,454,899	386,165	0	86,360,332	0
Summit County	59,992,376	0	0	0	0	0	0	0
Trumbull County	14,004,000	310,248	2,250,000	2,002,243	506,800	2,200,000	55,043,241	0
Tuscarawas County	1,085,829	0	612,000	0	257	0	19,189,700	0
Union County	3,590,000	0	0	758,800	0	1,390,000	17,827,298	7,400,000
Van Wert County	3,539,000	0	2,604,716	490,163	21,028	0	7,823,363	0
Warren County	9,339,172	7,472,884	0	2,938,329	0	2,105,000	0	0
Washington County	2,913,572	0	0	266,683	353,685	0	20,589,482	595,468
Wayne County	5,580,596	0	0	0	0	0	26,731,312	0
Wood County	5,284,981	0	0	227,345	0	0	34,048,625	0

Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2015
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	Net Pension Liability
Allen County	0	0	0	21,693,044	181,242	0	0	1,666,701
Ashland County	0	0	0	0	0	0	0	120,590
Ashtabula County	0	0	0	12,725,483	0	9,315,000	0	751,615
Athens County	557,721	0	0	615,279	0	523,900	0	215,850
Auglaize County	0	0	0	0	0	0	0	0
Belmont County	9,978,181	0	5,119,000	1,057,214	0	0	0	1,225,301
Butler County	6,494,900	0	0	30,040,388	3,291	38,063,850	22,185,000	5,782,298
Carroll County	0	0	0	0	0	2,710,700	1,681,763	239,096
Clark County	1,867,000	0	1,555,000	8,269,427	0	0	0	1,084,363
Clermont County	0	0	0	0	0	25,095	28,229,357	5,122,299
Columbiana County	0	0	0	0	0	6,245,724	1,767,773	520,602
Clinton County	0	0	0	0	0	0	0	0
Coshocton County	0	0	0	0	0	0	0	0
Crawford County	280,738	0	0	27,268	0	0	0	0
Cuyahoga County	0	0	0	11,391,371	0	0	0	7,179,744
Defiance County	0	0	0	38,000	0	1,945,800	0	422,479
Delaware County	0	0	0	0	0	33,276,743	0	3,417,593
Erie County	17,170,516	544,575	0	51,381,012	73,882	0	0	5,033,641
Fairfield County	18,745,166	0	0	36,369	16,480	0	2,915,000	726,320
Franklin County	8,450,000	0	0	13,056,000	0	0	0	1,215,000
Fulton County	0	200,455	0	2,067,718	0	0	0	213,781
Gallia County	0	0	0	1,942,979	0	3,779,241	0	0
Geauga County	0	0	0	9,895,697	0	4,245,500	0	1,733,508
Greene County	74,996,100	2,812,000	0	0	0	23,255,742	0	2,947,481
Hamilton County	41,382,894	0	0	11,203,327	17,784,931	1,290,437,482	0	265,050,000
Hancock County	4,065,000	0	0	271,813	0	0	0	962,457
Henry County	0	0	0	0	0	0	2,341,391	124,980
Hocking County	407,700	0	0	10,629	0	0	0	67,369
Holmes County	2,110,000	0	1,421,000	4,321,317	166,350	0	0	10,183,953
Huron County	285,000	0	0	0	0	0	3,517,711	253,542
Jefferson County	3,781,037	0	0	0	0	5,795,000	8,982,727	0
Knox County	0	0	0	1,648,974	0	0	5,815,000	388,413
Lake County	2,572,303	0	2,400,000	24,857,597	0	0	735,873	11,246,033
Licking County	0	0	0	10,823,789	0	0	0	55,408
Logan County	27,510,000	0	0	0	0	2,204,500	0	3,525,079
Lorain County	7,255,000	0	0	845,561	0	0	0	267,310

**Summary of Unaudited Data from the Long Term Obligations at Year End
As of December 31, 2015
All Counties Reporting Under GAAP**

Proprietary								
County	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Miscellaneous Long Term Bonds	Net Pension Liability
Lucas County	0	0	378,000	18,025,903	428,254	0	0	3,938,462
Mahoning County	1,191,312	36,188	0	5,651,289	0	19,794,787	0	4,819,368
Marion County	1,415,000	0	0	152,714	0	0	0	345,541
Medina County	0	0	0	65,638,990	0	0	0	5,372,259
Miami County	5,928,899	0	610,000	6,531,186	0	0	0	1,184,869
Monroe County	1,634,179	0	0	0	0	0	0	1,511,926
Montgomery County	11,006,789	0	0	42,486,690	0	3,203,101	0	0
Morrow County	0	0	0	0	20,976	1,451,611	0	9,092,199
Muskingum County	14,008,879	0	0	13,843,606	0	0	0	842,552
Noble County	0	0	0	866,217	0	0	704	0
Pickaway County	0	0	65,269	3,004,687	0	0	0	0
Pike County	0	0	0	240,493	0	0	0	92,248
Portage County	0	0	0	9,083,835	0	9,660,610	0	3,529,100
Preble County	380,633	0	475,000	2,101,138	0	0	0	289,998
Richland County	2,616,756	0	3,432,000	478,878	0	0	0	0
Ross County	0	0	0	0	0	0	0	0
Sandusky County	0	0	0	3,770,262	0	0	0	134,284
Scioto County	2,374,851	0	0	19,134,305	0	0	2,554,814	750,188
Seneca County	0	0	0	0	0	3,031,652	6,504	187,637
Shelby County	0	0	0	2,627,784	0	0	0	3,305,192
Stark County	7,571,313	0	0	18,204,957	0	0	0	3,659,509
Summit County	27,476,246	0	0	18,322,668	0	0	0	0
Trumbull County	396,752	0	0	16,100,595	10,476	2,997,800	0	2,760,570
Tuscarawas County	362,300	0	0	4,903,533	226,000	5,477,899	0	863,962
Union County	0	0	0	0	0	643,000	0	454,320
Van Wert County	0	0	40,000	0	0	0	0	278,165
Warren County	0	0	0	13,847,998	0	0	0	0
Washington County	0	0	0	3,110,142	0	0	722	0
Wayne County	4,307,200	0	0	0	0	0	0	193,316
Wood County	980,000	0	0	0	1,497,411	0	0	3,621,062

Summary of Unaudited Data from the Other Information - Demographics
As of December 31, 2015
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	104,425	185,211,126	8,953	9.70	1,941,858,220	6,840,594
Ashland County	53,139	107,590,201	0	9.40	1,025,894,840	3,053,480
Ashtabula County	99,175	112,349,278	5,400	11.52	1,805,927,660	4,357,903
Athens County	65,886	71,634,842	1,464	20.75	1,003,642,610	1,746,710
Auglaize County	45,949	58,631,904	0	9.25	1,060,690,360	5,054,526
Belmont County	69,154	263,799,712	2,441	15.55	1,421,433,050	2,121,942
Butler County	376,353	395,416,325	77,368	9.72	20,286,502,288	24,280,153
Carroll County	28,275	76,881,905	13,698	11.50	699,696,300	3,095,326
Clark County	137,303	188,158,623	15,198	14.45	2,283,931,218	11,129,851
Clermont County	201,973	239,213,074	71,170	8.95	4,258,774,440	13,033,792
Columbiana County	104,806	97,254,053	2,119	9.25	1,733,432,550	2,837,120
Coshocton County	36,569	55,389,997	0	14.60	765,971,980	2,342,350
Clinton County	42,040	42,799,768	443	9.15	965,244,520	13,979,183
Crawford County	42,306	39,205,380	168	12.45	632,379,500	5,045,063
Cuyahoga County	1,280,122	1,966,773,838	160,000	14.05	27,733,453,110	189,159,774
Defiance County	38,352	75,703,474	729	8.91	898,297,860	5,501,611
Delaware County	193,013	407,406,470	32,207	5.16	6,605,440,190	32,526,633
Erie County	75,550	151,674,819	20,734	8.90	2,030,051,620	9,005,170
Fairfield County	151,408	185,984,063	11,474	8.55	3,370,579,500	11,408,203
Franklin County	1,202,423	1,515,869,398	6,399	100.31	26,642,445,000	171,601,000
Fulton County	42,698	58,420,974	485	10.80	1,003,862,810	6,296,234
Gallia County	30,621	77,409,142	1,017	8.00	801,854,200	1,680,181
Geauga County	94,102	148,997,587	8,420	11.20	3,046,411,200	8,450,420
Greene County	164,427	208,710,725	20,504	11.65	3,887,391,890	25,471,232
Hamilton County	807,598	1,360,750,600	212,000	19.03	18,348,375,650	45,240,901
Hancock County	75,573	94,205,545	0	7.80	1,772,539,990	3,170,097
Henry County	27,816	116,965,928	0	12.50	756,708,360	5,762,339
Hocking County	28,491	26,984,897	332	11.40	586,010,680	2,687,514
Holmes County	42,366	57,518,518	408	12.70	870,486,530	6,313,923
Huron County	58,469	62,528,665	0	7.90	1,117,577,380	3,678,422
Jefferson County	67,347	223,056,736	7,745	12.15	1,227,915,130	3,485,960
Knox County	60,921	69,071,684	3,086	12.99	1,313,514,410	3,426,276
Lake County	229,245	317,027,102	41,401	15.30	5,739,195,400	24,803,337
Licking County	168,375	191,075,575	3,727	8.00	3,905,560,830	15,116,107
Logan County	45,858	77,221,818	7,000	2.50	1,145,175,510	2,418,222

Summary of Unaudited Data from the Other Information - Demographics
As of December 31, 2015
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
Lorain County	305,086	279,067,879	0	14.48	6,246,150,790	6,520,968
Lucas County	433,689	615,433,647	25,000	17.07	7,050,027,340	20,618,434
Mahoning County	231,900	302,795,988	43,000	13.70	4,005,403,140	6,536,305
Marion County	66,501	107,747,416	3,057	11.17	1,119,151,770	4,513,594
Medina County	176,395	230,245,851	37,095	7.07	4,503,689,280	5,647,444
Miami County	102,506	118,102,441	4,661	8.81	2,130,264,960	13,809,734
Monroe County	14,585	28,911,429	0	8.10	341,321,730	6,402,864
Montgomery County	532,258	916,924,127	81,940	16.94	9,029,543,780	37,865,521
Morrow County	35,033	76,122,345	105	11.70	780,394,790	1,485,839
Muskingum County	86,074	128,272,282	6,534	10.05	47,116,519,430	8,892
Noble County	14,645	18,662,125	427	9.95	315,509,020	4,515,214
Pickaway County	55,698	47,355,135	701	3.00	1,372,277,180	4,994,852
Pike County	28,217	51,536,929	756	12.70	432,081,230	8,605,888
Portage County	161,419	185,542,472	6,129	13.62	3,291,604,180	6,354,027
Preble County	41,329	36,660,190	125	8.78	915,993,000	1,065,106
Richland County	121,707	169,870,192	3,738	12.80	2,002,341,480	2,284,906
Ross County	77,159	74,853,019	149	12.50	1,207,901,000	3,898,521
Sandusky County	60,098	85,366,604	775	9.80	1,267,384,730	1,827,209
Scioto County	76,825	86,828,932	6,300	8.98	1,009,632,360	5,947,126
Seneca County	56,088	70,806,061	427	10.60	1,155,853,340	3,083,187
Shelby County	49,423	52,636,307	0	9.10	1,149,468,930	1,666,773
Stark County	375,165	914,091,700	49,700	11.50	6,564,508,240	5,782,597
Summit County	541,824	678,480,851	45,580	12.70	11,379,026,220	12,842,208
Trumbull County	210,312	811,407,595	17,972	12.30	3,213,913,940	3,843,238
Tuscarawas County	92,788	102,549,034	3,416	8.30	1,720,438,500	8,791,775
Union County	43,733	93,119,995	461	10.85	1,495,248,230	2,499,741
Van Wert County	28,562	27,526,217	0	7.15	732,873,220	1,336,639
Warren County	224,469	219,424,508	28,837	2.57	5,703,023,490	36,206,577
Washington County	61,112	63,599,127	1,020	10.05	1,237,845,650	102,681,270
Wayne County	114,520	112,225,808	936	9.25	2,375,212,530	5,674,539
Wood County	129,730	176,661,261	0	17.50	3,032,827,130	25,570,222

ALL CITIES REPORTING UNDER
CASH

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Cash

County	Assets				Net Position		
	Cash And Equivalents	Investments	Restricted Assets	Total Assets	Restricted	Unrestricted Deficit	Total Net Position
Adams County	12,515,753	0	0	12,515,753	11,105,124	1,410,629	12,515,753
Brown County	18,767,196	0	0	18,767,196	15,107,611	3,659,585	18,767,196
Champaign County	15,849,705	0	0	15,849,705	11,367,958	4,481,747	15,849,705
Fayette County	16,530,280	0	0	16,530,280	11,768,546	4,761,734	16,530,280
Guernsey County	34,279,184	0	0	34,279,184	23,740,515	10,538,669	34,279,184
Hardin County	17,502,160	0	0	17,502,160	13,003,714	4,498,446	17,502,160
Harrison County	16,275,530	1,699,917	0	17,975,447	15,634,281	2,341,166	17,975,447
Highland County	17,165,451	0	246,457	17,411,908	13,066,656	4,345,252	17,411,908
Lawrence County	18,199,857	0	0	18,199,857	14,634,112	3,565,745	18,199,857
Madison County	17,254,687	0	0	17,254,687	12,678,448	4,576,239	17,254,687
Meigs County	7,518,887	0	0	7,518,887	6,518,271	1,000,616	7,518,887
Mercer County	14,497,030	0	0	14,497,030	9,079,564	5,417,466	14,497,030
Morgan County	5,274,426	0	0	5,274,426	4,260,657	1,013,769	5,274,426
Ottawa County	25,564,328	0	91,522	25,655,850	15,946,820	9,709,030	25,655,850
Paulding County	11,144,068	0	0	11,144,068	8,479,996	2,664,072	11,144,068
Putnam County	14,092,984	0	0	14,092,984	11,506,013	2,586,971	14,092,984
Vinton County	5,011,167	0	0	5,011,167	4,059,237	951,930	5,011,167
Williams County	14,996,533	0	0	14,996,533	10,004,066	4,992,467	14,996,533
Wyandot County	18,539,305	0	0	18,539,305	15,149,990	3,389,315	18,539,305

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Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Cash

Program Revenues					General Revenues					
County	Charges For Services And Sales	Operating Grants, Contributions And Interest	Program Receipts, Capital Grants	Total Program Revenues	Property Taxes	Sales Taxes	Other Taxes	Grants And Entitlements	Proceeds From Sale Of Capital Asset	Payment In Lieu Of Taxes
			Contributions And Interest					Not Restricted To Specific Programs		
Adams County	4,031,842	12,422,870	310,650	16,765,362	5,479,136	2,737,911	0	1,118,364	0	0
Brown County	4,510,604	10,165,370	411,645	15,087,619	3,770,131	5,248,844	0	1,716,277	616,579	0
Champaign County	3,882,965	9,569,091	180,734	13,632,790	4,875,664	5,554,976	0	1,325,176	0	0
Fayette County	4,045,007	6,838,776	1,458,396	12,342,179	3,854,468	8,629,758	0	3,730,543	0	0
Guernsey County	5,057,686	17,019,894	1,979,313	24,056,893	7,874,063	10,016,453	0	1,390,077	0	0
Hardin County	4,870,055	11,349,246	753,018	16,972,319	4,414,871	4,360,596	0	1,159,604	12,194	0
Harrison County	5,314,174	0	0	5,314,174	8,899,655	0	0	0	0	0
Highland County	5,041,383	14,398,435	927,278	20,367,096	4,573,130	6,511,411	0	0	0	18,171
Lawrence County	7,515,496	15,760,862	2,918,473	26,194,831	4,854,623	8,965,402	0	2,189,980	0	152,070
Madison County	7,032,239	11,413,928	151,590	18,597,757	6,683,910	6,214,911	0	1,882,055	0	0
Meigs County	3,234,675	10,871,390	339,080	14,445,145	3,112,008	2,647,626	0	1,076,760	0	0
Mercer County	4,735,712	13,399,920	504,878	18,640,510	6,371,351	7,580,017	0	1,302,800	0	0
Morgan County	1,442,707	9,698,466	632,173	11,773,346	2,253,360	1,747,805	75,458	505,167	0	8,719
Ottawa County	8,946,842	11,715,780	1,446,072	22,108,694	7,831,198	8,358,460	526,074	1,441,482	0	0
Paulding County	2,920,238	5,168,452	0	8,088,690	3,255,041	1,935,518	0	801,748	0	1,819,722
Putnam County	3,430,558	8,790,393	871,439	13,092,390	5,537,836	4,294,077	0	1,236,814	0	25,933
Vinton County	2,267,638	5,816,302	155,236	8,239,176	2,185,469	1,412,597	0	594,871	0	10,643
Williams County	5,885,573	10,430,978	657,329	16,973,880	4,564,089	5,801,145	0	1,097,207	130,515	0
Wyandot County	3,153,813	8,258,005	0	11,411,818	2,830,478	3,914,359	0	2,592,948	0	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Cash

General Revenues (Continued)								Governmental Activities Disbursements		
County	Unrestricted Contributions	Investment Earnings	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Other Revenues	Total General Revenues	Advances	Transfers	Total Revenues And Other Items
Adams County	0	67,596	0	0	365,287	439,859	10,208,153	0	0	26,973,515
Brown County	0	128,607	0	0	0	262,664	11,743,102	0	(10,000)	26,820,721
Champaign County	0	340,965	0	0	0	2,636,158	14,732,939	0	0	28,365,729
Fayette County	0	84,344	0	0	216,087	1,913,421	18,428,621	0	772,309	31,543,109
Guernsey County	0	613,251	423,000	0	0	274,551	20,591,395	(226,385)	199,610	44,621,513
Hardin County	0	183,603	0	0	40,700	415,453	10,587,021	0	(1,000)	27,558,340
Harrison County	0	0	0	0	0	49,727,608	58,627,263	0	0	63,941,437
Highland County	37,665	0	0	0	388,783	1,212,534	12,741,694	0	(2,000)	33,106,790
Lawrence County	0	158,365	496,679	0	0	539,149	17,356,268	0	9,997	43,561,096
Madison County	0	42,563	0	0	0	375,274	15,198,713	(64,185)	(147,561)	33,584,724
Meigs County	0	32,041	0	0	477,425	530,059	7,875,919	0	0	22,321,064
Mercer County	1,800	264,371	0	0	415,674	3,682,458	19,618,471	28,824	1,698	38,289,503
Morgan County	0	40,722	0	1,650,000	75,000	456,155	6,812,386	0	0	18,585,732
Ottawa County	0	334,634	0	0	58,680	2,496,870	21,047,398	(186,867)	(91,090)	42,878,135
Paulding County	0	77,240	0	48,293	93,089	277,993	8,308,644	0	0	16,397,334
Putnam County	0	122,480	0	0	0	3,012,502	14,229,642	0	(1,440,998)	25,881,034
Vinton County	0	32,398	0	0	8,000	410,259	4,654,237	0	0	12,893,413
Williams County	0	102,352	0	0	2,500,000	742,479	14,937,787	(35,000)	0	31,876,667
Wyandot County	0	274,177	0	0	0	497,961	10,109,923	0	0	21,521,741

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Cash

Governmental Activities Disbursements (Continued)										
General Government								Debt Service		
County	Legislative And Executive		Public Safety	Public Works	Health	Human Services	Conservation And Recreation	Principal Retirement	Bond Issuance	
	Judicial	Costs							Other	
Adams County	3,429,568	1,816,087	3,837,176	4,855,619	3,596,445	7,668,921	0	688,012	70,237	0
Brown County	4,483,912	2,451,094	3,904,949	4,056,119	2,916,112	4,920,622	0	1,166,488	0	0
Champaign County	3,772,390	2,555,593	4,228,673	5,690,804	3,259,761	5,133,072	293,604	338,119	0	0
Fayette County	6,240,908	2,199,716	2,977,612	5,485,666	4,526,323	6,079,987	1,116,594	1,621,202	0	283,256
Guernsey County	6,308,814	3,732,988	4,059,411	6,601,130	8,058,321	10,496,744	0	774,856	0	0
Hardin County	3,817,307	2,183,702	3,202,831	6,567,615	145,915	9,004,647	79,737	71,188	0	0
Harrison County	5,431,388	1,832,234	1,626,304	4,829,396	1,430,667	6,167,627	0	358,557	0	0
Highland County	3,454,822	1,346,711	4,804,229	5,376,706	4,669,075	9,354,051	0	1,589,065	0	0
Lawrence County	4,689,865	3,832,133	6,620,610	4,933,594	11,067,443	7,754,104	0	849,532	0	0
Madison County	6,123,136	3,316,971	4,236,619	5,994,108	5,356,929	5,079,366	289,664	240,326	0	0
Meigs County	2,620,882	1,110,155	2,179,380	3,914,899	1,918,521	7,473,048	0	115,117	0	0
Mercer County	5,718,735	1,982,881	5,194,259	6,167,463	324,718	11,581,518	263,492	1,332,598	0	0
Morgan County	1,483,963	546,360	2,197,628	3,840,014	1,453,446	4,185,296	0	249,445	87,606	0
Ottawa County	5,354,236	3,429,918	7,593,895	5,362,008	242,281	15,223,914	17,101	1,705,642	0	0
Paulding County	2,645,544	967,628	2,413,919	3,982,641	170,217	2,439,967	91,250	319,153	0	0
Putnam County	3,650,226	1,484,411	4,492,158	4,728,892	4,409,900	2,911,415	0	250,000	0	0
Vinton County	2,118,795	671,009	1,740,398	2,734,457	1,957,940	262,957	0	95,056	0	0
Williams County	2,627,116	2,092,310	3,803,825	6,308,910	1,394,229	9,536,433	0	3,336,440	0	0
Wyandot County	2,248,617	1,268,833	5,736,151	4,079,324	159,387	5,540,989	682,837	541,312	67,619	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Cash

Governmental Activities Disbursements (Continued)					Net Position		
County	Interest And Fiscal Charges	Capital Outlay	Other Disbursements	Total Governmental Activities Disbursements	Change In Net Position	Beginning Of Year	End Of Year
Adams County	0	643,428	531,519	27,137,012	(163,497)	12,679,250	12,515,753
Brown County	128,521	775,196	752,971	25,555,984	1,264,737	17,502,459	18,767,196
Champaign County	34,800	913,420	423,332	26,643,568	1,722,161	14,127,544	15,849,705
Fayette County	0	1,384,601	568,142	32,484,007	(940,898)	17,471,178	16,530,280
Guernsey County	151,792	1,260,752	595,823	42,040,631	2,580,882	31,698,302	34,279,184
Hardin County	15,334	0	514,723	25,602,999	1,955,341	15,546,819	17,502,160
Harrison County	50,398	2,742,113	38,398,680	62,867,364	1,074,073	16,901,374	17,975,447
Highland County	410,855	1,599,508	0	32,605,022	501,768	16,910,140	17,411,908
Lawrence County	122,759	1,697,002	527,404	42,094,446	1,466,650	16,733,207	18,199,857
Madison County	126,064	1,699,484	12,844	32,475,511	1,109,213	16,145,474	17,254,687
Meigs County	998	756,862	842,027	20,931,889	1,389,175	6,129,712	7,518,887
Mercer County	428,465	1,541,660	1,666,556	36,202,345	2,087,158	12,409,872	14,497,030
Morgan County	52,416	0	3,939,009	18,035,183	550,549	4,723,877	5,274,426
Ottawa County	411,329	3,952,663	806,727	44,099,714	(1,221,579)	26,877,429	25,655,850
Paulding County	66,283	252,998	1,885,654	15,235,254	1,162,080	9,981,988	11,144,068
Putnam County	6,875	3,024,861	1,209,186	26,167,924	(286,890)	14,379,874	14,092,984
Vinton County	72,209	1,582,448	638,110	11,873,379	1,020,034	3,991,133	5,011,167
Williams County	179,980	530,717	1,804,158	31,614,118	262,549	14,733,984	14,996,533
Wyandot County	0	2,201,795	661,285	23,188,149	(1,666,408)	20,205,713	18,539,305

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under Cash

County	Assets			Fund Balances					Total Fund Balances
	Cash And Cash Equivalents	Restricted Assets	Total Assets	Nonspendable	Restricted	Committed	Assigned	Unassigned	
Adams County	1,410,629	0	1,410,629	40,900	0	0	344,309	1,025,420	1,410,629
Brown County	3,659,585	0	3,659,585	101,152	0	0	1,891,086	1,667,347	3,659,585
Champaign County	4,481,747	55,140	4,536,887	55,140	153,308	524,767	2,316,341	1,487,331	4,536,887
Fayette County	4,760,243	0	4,760,243	10,470	0	0	367,497	4,382,276	4,760,243
Guernsey County	8,469,441	0	8,469,441	86,871	0	55,000	2,033,889	6,293,681	8,469,441
Hardin County	4,900,498	0	4,900,498	59,854	11,000	0	425,227	4,404,417	4,900,498
Harrison County	2,341,166	0	2,341,166	0	0	0	0	2,341,166	2,341,166
Highland County	951,736	246,457	1,198,193	246,457	0	0	0	951,736	1,198,193
Lawrence County	3,565,745	0	3,565,745	195,593	0	0	2,282,970	1,087,182	3,565,745
Madison County	4,384,908	0	4,384,908	211,469	0	0	1	4,173,438	4,384,908
Meigs County	1,015,484	0	1,015,484	17,561	0	0	426,452	571,471	1,015,484
Mercer County	2,897,389	0	2,897,389	144,299	154	0	1,663,664	1,089,272	2,897,389
Morgan County	944,400	2,452	946,852	2,452	0	0	647,057	297,343	946,852
Ottawa County	2,850,336	91,522	2,941,858	91,522	0	407,784	562,229	1,880,323	2,941,858
Paulding County	2,192,464	0	2,192,464	20,784	0	0	216,092	1,955,588	2,192,464
Putnam County	2,586,971	0	2,586,971	9,331	0	0	245,374	2,332,266	2,586,971
Vinton County	951,930	0	951,930	75,679	0	0	63,786	812,465	951,930
Williams County	5,723,890	0	5,723,890	67,704	0	0	179,756	5,476,430	5,723,890
Wyandot County	3,325,111	0	3,325,111	15,219	133,630	0	1,077,300	2,098,962	3,325,111

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

As of December 31, 2015

All Counties Reporting Under Cash

County	Assets			Fund Balance					Total Fund Balances
	Cash And Cash Equivalents	Restricted Assets	Total Assets	Nonspendable	Restricted	Committed	Assigned	Unassigned	
Adams County	12,515,753	0	12,515,753	40,900	11,105,124	0	344,309	1,025,420	12,515,753
Brown County	18,767,196	0	18,767,196	101,152	15,107,611	0	1,891,086	1,667,347	18,767,196
Champaign County	15,734,565	115,140	15,849,705	115,140	11,406,126	524,767	2,316,341	1,487,331	15,849,705
Fayette County	16,530,280	0	16,530,280	10,470	11,768,546	1,491	367,497	4,382,276	16,530,280
Guernsey County	32,134,901	0	32,134,901	86,871	23,653,644	66,816	2,033,889	6,293,681	32,134,901
Hardin County	17,502,160	0	17,502,160	59,854	533,337	12,079,325	425,227	4,404,417	17,502,160
Harrison County	17,975,447	0	17,975,447	0	15,720,539	5,147	0	2,249,761	17,975,447
Highland County	17,165,451	246,457	17,411,908	246,457	12,699,911	2,186	3,530,386	932,968	17,411,908
Lawrence County	18,199,857	0	18,199,857	195,593	14,634,112	0	2,282,970	1,087,182	18,199,857
Madison County	17,254,687	0	17,254,687	251,469	12,638,448	191,331	1	4,173,438	17,254,687
Meigs County	7,518,887	0	7,518,887	17,561	6,518,271	0	426,452	556,603	7,518,887
Mercer County	4,851,269	0	4,851,269	0	4,566,651	143,385	146,940	(5,707)	4,851,269
Morgan County	5,121,913	84,383	5,206,296	84,383	4,176,274	1,239	647,057	297,343	5,206,296
Ottawa County	24,727,851	91,522	24,819,373	91,522	15,946,820	6,338,479	562,229	1,880,323	24,819,373
Paulding County	10,816,334	0	10,816,334	20,784	8,479,996	143,874	216,092	1,955,588	10,816,334
Putnam County	14,092,984	0	14,092,984	9,331	10,544,254	961,759	245,374	2,332,266	14,092,984
Vinton County	5,011,167	0	5,011,167	75,679	4,059,237	0	63,786	812,465	5,011,167
Williams County	14,996,533	0	14,996,533	67,704	7,844,369	740,745	867,285	5,476,430	14,996,533
Wyandot County	18,341,471	0	18,341,471	15,219	12,802,847	2,347,143	1,077,300	2,098,962	18,341,471

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
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	5,109,961	0	1,118,364	52,265	1,850	157,509	0	1,509,581	0	0	272,076	8,221,606
Brown County	2,453,934	4,374,515	1,345,951	119,269	0	330,693	0	1,629,557	0	0	182,977	10,436,896
Champaign County	1,885,668	5,554,976	1,691,402	340,252	259,809	125,314	0	2,094,428	0	0	601,144	12,552,993
Fayette County	1,680,699	8,294,487	920,266	77,618	2,378	128,958	0	2,049,777	0	0	266,362	13,420,545
Guernsey County	1,641,858	8,260,575	1,349,489	613,251	14,786	85,691	162,500	2,184,400	40,587	0	80,254	14,433,391
Hardin County	1,681,700	4,360,596	1,159,604	180,667	1,622	15,550	0	1,246,774	0	0	128,433	8,774,946
Harrison County	5,262,629	0	682,263	0	975	104,502	0	694,194	0	0	53,040	6,797,603
Highland County	1,671,156	6,511,411	1,327,296	36,967	2,660	88,454	9,756	1,226,896	0	0	288,324	11,162,920
Lawrence County	2,840,988	8,965,402	1,862,486	115,661	3,185	449,874	0	1,936,522	0	0	204,439	16,378,557
Madison County	3,626,960	6,214,911	1,882,055	42,449	2,340	463,025	390,786	1,522,567	0	0	218,478	14,363,571
Meigs County	4,020,239	0	884,526	22,279	1,627	109,539	0	717,986	0	0	324,873	6,081,069
Mercer County	2,414,755	5,053,422	1,472,998	264,029	2,917	32,294	0	1,993,161	1,800	0	704,288	11,939,664
Morgan County	809,605	1,747,805	623,024	40,722	700	65,727	23,826	654,465	0	0	23,068	3,988,942
Ottawa County	3,199,763	8,358,460	1,441,482	334,634	235,430	422,302	33,671	2,118,852	0	0	1,196,552	17,341,146
Paulding County	1,275,686	1,935,518	801,748	75,059	695	52,379	0	900,162	0	0	454,168	5,495,415
Putnam County	2,117,884	4,122,479	1,113,048	122,480	1,025	22,110	169,629	1,668,183	0	0	480,626	9,817,464
Vinton County	1,061,006	1,412,597	608,739	31,173	2,663	107,567	0	599,679	0	0	123,501	3,946,925
Williams County	1,697,198	5,801,145	1,249,943	91,115	4,995	114,040	26,890	1,595,859	0	37,674	143,104	10,761,963
Wyandot County	4,038,634	0	2,592,948	274,177	303,090	161,013	0	909,993	0	155,014	65,767	8,500,636

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under Cash

Disbursements												
General Government									Debt Service			
County	Legislative And		Public Safety	Public Works	Health	Human Services	Conservation		Capital Outlay	Principal Retirement	Interest And Fiscal	
	Executive	Judicial					Recreation				Charges	Other
Adams County	2,844,572	1,684,757	2,853,332	150,916	114,868	282,071	0	0		19,164	59	0
Brown County	4,023,216	1,596,841	2,706,042	67,345	93,455	457,703	0	0		45,000	43,331	0
Champaign County	3,334,980	2,183,041	4,059,851	680,296	82,295	222,429	293,604	718,029		0	0	0
Fayette County	5,555,675	1,774,892	2,873,783	775,325	745,641	315,528	818,186	258,609		0	0	0
Guernsey County	5,465,658	3,099,371	3,043,726	155,627	70,073	334,516	0	227,503		0	0	0
Hardin County	3,163,752	1,362,173	2,146,995	29,140	0	222,552	56,671	0		0	0	0
Harrison County	4,368,027	896,396	878,179	49,793	0	149,214	0	0		4,188	0	0
Highland County	2,299,572	1,211,504	3,733,409	630,323	136,537	705,280	0	0		0	0	0
Lawrence County	3,775,873	3,325,503	4,197,984	849,316	162,957	231,229	0	12,838		0	0	0
Madison County	5,533,017	2,904,988	2,613,293	183,344	63,964	363,372	289,664	800		99,750	21,108	12,844
Meigs County	2,208,165	753,961	1,486,425	85,714	330,614	264,618	0	0		110,000	0	497,779
Mercer County	4,836,282	1,592,774	2,447,097	9,181	256,715	372,562	243,348	0		0	0	0
Morgan County	1,077,798	482,728	1,086,070	8,976	29,556	142,199	0	0		16,055	1,458	0
Ottawa County	4,340,050	2,708,620	5,940,347	367,492	74,911	865,210	0	0		1,139	23	0
Paulding County	1,857,394	741,193	1,673,885	21,626	35,605	252,938	91,250	106,702		0	0	0
Putnam County	3,075,224	1,169,785	3,406,639	58,804	74,442	360,184	0	0		0	0	0
Vinton County	1,806,114	425,260	1,255,185	0	71,341	202,814	0	897		0	0	0
Williams County	2,309,736	1,220,486	3,576,035	275,778	83,297	808,682	0	0		13,952	6,563	0
Wyandot County	2,057,148	1,060,736	3,842,009	36,210	51,307	335,732	0	208,374		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, 2015
All Counties Reporting Under Cash

Disbursements (Continued)				Other Financing Sources (Uses)						
County	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements	Sale Of Capital Assets	General Obligation Bonds Issued	Other Debt Proceeds	Advances In	Advances Out	Transfers In	Transfers Out
Adams County	495,574	8,445,313	(223,707)	0	0	0	185,834	(214,296)	402,000	(208,655)
Brown County	0	9,032,933	1,403,963	616,579	0	0	48,980	(58,110)	0	(1,510,332)
Champaign County	48,498	11,623,023	929,970	0	0	0	15,000	(16,327)	0	(405,671)
Fayette County	403,860	13,521,499	(100,954)	0	0	0	298,485	(311,334)	4,643	(1,629,217)
Guernsey County	320,229	12,716,703	1,716,688	0	173,000	0	4,477	(230,862)	0	(527,615)
Hardin County	0	6,981,283	1,793,663	2,787	0	0	13,759	(13,271)	0	(742,303)
Harrison County	0	6,345,797	451,806	0	0	0	0	(355,441)	0	(4,395,659)
Highland County	0	8,716,625	2,446,295	0	0	48,648	102,000	(188,132)	9,374	(2,544,543)
Lawrence County	174,772	12,730,472	3,648,085	0	0	0	0	0	23,963	(3,504,206)
Madison County	0	12,086,144	2,277,427	0	0	0	138,702	(197,994)	0	(1,228,303)
Meigs County	0	5,737,276	343,793	0	0	110,000	706,787	(511,678)	0	(98,121)
Mercer County	253,443	10,011,402	1,928,262	0	0	0	2,705,784	(2,468,336)	0	(1,250,541)
Morgan County	687,289	3,532,129	456,813	0	0	0	184,586	(446,869)	0	(59,623)
Ottawa County	679,784	14,977,576	2,363,570	4,430	0	0	630,216	(1,163,372)	25,956	(3,529,795)
Paulding County	355,384	5,135,977	359,438	0	0	0	19,239	(25,430)	14,653	(124,211)
Putnam County	420,413	8,565,491	1,251,973	0	0	0	755,715	(534,654)	13,500	(1,586,761)
Vinton County	0	3,761,611	185,314	0	0	0	9,037	0	0	(61,482)
Williams County	1,306,085	9,600,614	1,161,349	69,703	0	0	38,125	(35,000)	666	(1,000,000)
Wyandot County	578,447	8,169,963	330,673	0	0	0	21,442	(21,442)	0	(171,885)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under Cash

Other Financing Sources (Uses) (Continued)				Fund Balances		
County	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Net Change In Fund Balances	Beginning Of Year	End Of Year
Adams County	0	0	164,883	(58,824)	1,469,453	1,410,629
Brown County	0	0	(902,883)	501,080	3,158,505	3,659,585
Champaign County	0	0	(406,998)	522,972	4,013,915	4,536,887
Fayette County	0	0	(1,637,423)	(1,738,377)	6,498,620	4,760,243
Guernsey County	0	0	(581,000)	1,135,688	7,333,753	8,469,441
Hardin County	0	0	(739,028)	1,054,635	3,845,863	4,900,498
Harrison County	2,630,550	(199,200)	(2,319,750)	(1,867,944)	4,209,110	2,341,166
Highland County	0	0	(2,572,653)	(126,358)	1,324,551	1,198,193
Lawrence County	0	0	(3,480,243)	167,842	3,397,903	3,565,745
Madison County	0	0	(1,287,595)	989,832	3,395,076	4,384,908
Meigs County	0	0	206,988	550,781	464,703	1,015,484
Mercer County	0	0	(1,013,093)	915,169	1,982,220	2,897,389
Morgan County	0	0	(321,906)	134,907	811,945	946,852
Ottawa County	0	0	(4,032,565)	(1,668,995)	4,610,853	2,941,858
Paulding County	0	0	(115,749)	243,689	1,948,775	2,192,464
Putnam County	44,539	(174,679)	(1,482,340)	(230,367)	2,817,338	2,586,971
Vinton County	0	0	(52,445)	132,869	819,061	951,930
Williams County	0	0	(926,506)	234,843	5,489,047	5,723,890
Wyandot County	504,592	(261,138)	71,569	402,242	2,922,869	3,325,111

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2015
All Counties Reporting Under Cash

Receipts												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Receipts	Total Receipts
Adams County	8,217,047	0	13,851,885	67,596	1,850	364,066	0	3,651,420	0	14,505	439,859	26,608,228
Brown County	3,770,131	5,248,844	12,282,061	128,607	93,369	533,479	0	3,883,756	11,231	0	262,664	26,214,142
Champaign County	4,875,664	5,554,976	11,043,952	371,014	294,787	200,718	0	3,203,627	0	22,600	2,798,391	28,365,729
Fayette County	3,854,468	8,629,758	11,500,415	84,344	19,208	363,942	0	3,661,857	87,269	440,031	1,901,490	30,542,782
Guernsey County	7,874,063	10,016,453	20,287,787	615,869	141,688	316,894	263,172	4,335,938	61,282	37,596	274,551	44,225,293
Hardin County	4,414,871	4,360,596	13,261,868	183,603	162,197	377,811	0	3,186,749	0	1,143,298	415,453	27,506,446
Harrison County	8,899,655	0	8,949,383	0	975	210,465	0	5,314,174	0	4,573	37,931,662	61,310,887
Highland County	4,573,130	6,511,411	16,008,369	51,376	155,136	349,724	9,756	3,143,321	165,123	521,956	1,230,705	32,720,007
Lawrence County	4,854,623	8,965,402	20,869,316	158,365	4,429	472,057	0	7,039,009	0	0	691,219	43,054,420
Madison County	6,683,910	6,214,911	13,447,573	42,563	291,167	1,319,097	572,199	3,676,910	0	1,172,866	375,274	33,796,470
Meigs County	5,759,634	0	12,287,230	32,041	15,827	139,886	0	3,078,962	0	0	530,059	21,843,639
Mercer County	0	0	5,366,908	95,764	159,712	89,057	0	1,138,192	3,380	589,916	2,736,336	10,179,265
Morgan County	2,253,360	1,747,805	10,830,319	46,209	61,229	160,606	213,219	1,296,330	0	0	189,361	16,798,438
Ottawa County	7,831,198	8,358,460	14,603,334	334,634	510,226	450,980	104,438	5,724,659	0	1,561,710	3,581,881	43,061,520
Paulding County	3,255,042	2,039,884	5,970,199	77,240	71,654	282,205	0	2,065,636	0	219,950	2,041,641	16,023,451
Putnam County	5,709,434	4,260,399	10,591,098	122,480	106,275	156,298	169,629	2,824,958	0	343,024	1,107,652	25,391,247
Vinton County	2,185,469	1,412,597	6,566,409	32,398	2,933	148,851	0	2,115,854	0	0	420,902	12,885,413
Williams County	4,564,089	5,801,145	11,948,638	102,352	144,211	306,135	146,096	4,904,011	0	621,996	742,479	29,281,152
Wyandot County	6,744,837	0	10,850,953	274,177	1,226,393	176,933	0	1,595,473	0	155,014	242,532	21,266,312

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2015
All Counties Reporting Under Cash

Disbursements													
Current									Debt Service				
General Government													
County	Legislative And Executive		Public Safety	Public Works	Health	Human Services	Conservation And Recreation		Capital Outlay	Principal Retirement	Interest And Fiscal Charges	Bond Issuance Costs	Other
	Judicial												
Adams County	3,429,568	1,816,087	3,837,176	4,855,619	3,596,445	7,668,921	0	643,428	688,012	70,237	0	0	
Brown County	4,483,912	2,451,094	3,904,949	4,056,119	2,916,112	4,920,622	0	775,196	1,166,488	128,521	0	0	
Champaign County	3,772,390	2,555,593	4,228,673	5,690,804	3,259,761	5,133,072	293,604	913,420	338,119	34,800	0	0	
Fayette County	6,240,908	2,199,716	2,977,612	5,485,666	4,526,323	6,079,987	1,116,594	1,384,601	1,621,202	278,120	0	0	
Guernsey County	6,397,391	3,736,295	4,107,485	6,656,342	8,075,073	10,561,726	0	1,260,752	774,854	151,794	0	0	
Hardin County	3,817,307	2,183,702	3,202,831	6,567,615	145,915	9,004,647	79,737	0	71,188	15,334	0	0	
Harrison County	5,431,388	1,832,234	1,626,304	4,829,396	1,430,667	6,167,627	0	2,742,113	358,557	50,398	0	0	
Highland County	3,454,822	1,346,711	4,804,229	5,376,706	4,669,075	9,354,051	0	1,599,508	1,589,065	410,855	0	0	
Lawrence County	4,689,865	3,832,133	6,620,610	4,933,594	11,067,443	7,754,104	0	1,697,002	849,532	122,759	0	0	
Madison County	6,123,136	3,316,971	4,236,619	5,994,108	5,356,929	5,079,366	289,664	1,699,484	240,326	126,064	0	12,844	
Meigs County	2,620,882	1,110,155	2,179,380	3,914,899	1,918,521	7,473,048	0	756,862	115,117	998	0	842,027	
Mercer County	882,453	390,107	918,205	410,494	68,003	4,594,083	20,144	1,541,660	1,332,598	428,465	0	0	
Morgan County	1,485,244	547,030	2,197,984	3,840,442	1,453,446	4,186,718	0	0	249,445	52,416	87,606	0	
Ottawa County	5,388,048	3,454,655	7,649,241	5,380,596	243,155	15,291,623	17,101	3,952,663	1,705,642	411,329	0	0	
Paulding County	2,645,544	967,628	2,413,919	3,982,641	170,217	2,439,966	91,250	252,998	319,153	66,283	0	0	
Putnam County	3,650,226	1,484,411	4,492,158	4,728,892	4,409,900	2,911,415	0	3,024,861	250,000	6,875	0	0	
Vinton County	2,118,795	671,009	1,740,398	2,734,457	1,957,940	262,957	0	1,582,448	95,056	72,209	0	0	
Williams County	2,627,116	2,092,310	3,803,825	6,308,910	1,394,229	9,536,433	0	530,717	3,336,440	179,980	0	0	
Wyandot County	2,249,947	1,269,621	5,738,383	4,079,522	159,488	5,540,999	683,592	2,201,795	541,312	67,619	0	0	

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2015
All Counties Reporting Under Cash

Disbursements (Continued)				Other Financing Sources (Uses)						
County	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements	Sale Of Capital Assets	General Obligation Bonds Issued	Refunding Bonds Issued	Other Debt Proceeds	Payment To Refunded Bond Escrow Agent	Advances In	Advances Out
Adams County	531,519	27,137,012	(528,784)	0	0	0	365,287	0	400,130	(400,130)
Brown County	752,971	25,555,984	658,158	616,579	0	0	0	0	107,090	(107,090)
Champaign County	423,332	26,643,568	1,722,161	0	0	0	0	0	31,327	(31,327)
Fayette County	573,278	32,484,007	(1,941,225)	0	0	0	216,087	0	631,819	(631,819)
Guernsey County	595,823	42,317,535	1,907,758	0	423,000	0	0	0	4,627	(231,012)
Hardin County	514,723	25,602,999	1,903,447	12,194	40,700	0	0	866,213	(867,213)	48,746
Harrison County	38,199,480	62,668,164	(1,357,277)	0	0	0	0	0	355,441	(355,441)
Highland County	0	32,605,022	114,985	0	0	0	388,783	0	379,132	(379,132)
Lawrence County	527,404	42,094,446	959,974	0	496,679	0	0	0	0	0
Madison County	0	32,475,511	1,320,959	0	0	0	0	0	160,111	(224,296)
Meigs County	0	20,931,889	911,750	0	0	0	477,425	0	1,218,465	(1,218,465)
Mercer County	1,413,113	11,999,325	(1,820,060)	0	0	0	0	0	2,437,978	(2,646,102)
Morgan County	2,286,401	16,386,732	411,706	0	0	1,650,000	75,000	(1,622,327)	631,455	(631,455)
Ottawa County	806,727	44,300,780	(1,239,260)	4,430	0	0	58,680	0	3,398,900	(3,585,767)
Paulding County	1,665,827	15,015,426	1,008,025	0	0	0	93,089	0	44,669	(44,669)
Putnam County	1,021,987	25,980,725	(589,478)	0	0	0	0	0	1,084,742	(974,142)
Vinton County	638,110	11,873,379	1,012,034	0	0	0	8,000	0	39,642	(39,642)
Williams County	1,804,158	31,614,118	(2,332,966)	130,515	0	0	2,500,000	0	38,125	(73,125)
Wyandot County	661,285	23,193,563	(1,927,251)	0	0	0	0	0	42,884	(42,884)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental Funds
As of December 31, 2015
All Counties Reporting Under Cash

Other Financing Sources (Uses) (Continued)						Fund Balances		
County	Transfers In	Transfers Out	Other Financing Sources	Other Financing Uses	Total Other Financing Sources Uses	Net Change In Fund Balances	Beginning Of Year	End Of Year
Adams County	1,095,501	(1,095,501)	0	0	365,287	(163,497)	12,679,250	12,515,753
Brown County	1,541,323	(1,551,323)	0	0	606,579	1,264,737	17,502,459	18,767,196
Champaign County	463,790	(463,790)	0	0	0	1,722,161	14,127,544	15,849,705
Fayette County	2,574,933	(1,802,624)	11,931	0	1,000,327	(940,898)	17,471,178	16,530,280
Guernsey County	737,037	(537,427)	0	0	396,225	2,303,983	29,830,918	32,134,901
Hardin County	(48,746)	0	0	0	51,894	1,955,341	15,546,819	17,502,160
Harrison County	4,395,659	(4,395,659)	2,630,550	(199,200)	2,431,350	1,074,073	16,901,374	17,975,447
Highland County	3,733,917	(3,735,917)	0	0	386,783	501,768	16,910,140	17,411,908
Lawrence County	4,141,168	(4,131,171)	0	0	506,676	1,466,650	16,733,207	18,199,857
Madison County	1,148,336	(1,295,897)	0	0	(211,746)	1,109,213	16,145,474	17,254,687
Meigs County	198,121	(198,121)	0	0	477,425	1,389,175	6,129,712	7,518,887
Mercer County	2,035,918	(187,587)	0	0	1,640,207	(179,853)	5,031,122	4,851,269
Morgan County	59,623	(59,623)	62,294	0	164,967	576,673	4,629,623	5,206,296
Ottawa County	4,386,466	(4,481,083)	31,462	0	(186,912)	(1,426,172)	26,245,545	24,819,373
Paulding County	178,864	(178,864)	0	0	93,089	1,101,114	9,715,220	10,816,334
Putnam County	362,445	(1,914,044)	1,930,786	(187,199)	302,588	(286,890)	14,379,874	14,092,984
Vinton County	302,823	(302,823)	0	0	8,000	1,020,034	3,991,133	5,011,167
Williams County	1,000,666	(1,000,666)	0	0	2,595,515	262,549	14,733,984	14,996,533
Wyandot County	639,844	(639,844)	568,917	(313,488)	255,429	(1,671,822)	20,013,293	18,341,471

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2015
All Counties Reporting Under Cash

County	Assets			Net Position		
	Current			Restricted	Unrestricted	Total Net Position
	Cash And Cash Equivalents	Total Current Assets	Total Assets			
County						
Adams County	0	0	0	0	0	0
Brown County	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0
Fayette County	2,903,618	2,903,618	2,903,618	0	2,903,618	2,903,618
Guernsey County	524,591	524,591	524,591	0	524,591	524,591
Hardin County	0	0	0	0	0	0
Harrison County	100,942	100,942	100,942	100,942	0	100,942
Highland County	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0
Madison County	0	0	0	0	0	0
Meigs County	(96,710)	(96,710)	(96,710)	0	(96,710)	(96,710)
Mercer County	0	0	0	0	0	0
Morgan County	0	0	0	0	0	0
Ottawa County	7,824,446	7,824,446	7,824,446	0	7,824,446	7,824,446
Paulding County	0	0	0	0	0	0
Putnam County	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0
Williams County	0	0	0	0	0	0
Wyandot County	0	0	0	0	0	0

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Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2015
All Counties Reporting Under Cash

County	Assets			Net Position		
	Current	Noncurrent Assets				
	Cash And Cash Equivalents	Total Current Assets	Restricted Assets Cash And Cash Equivalents	Total Noncurrent Assets	Total Assets	Restricted Unrestricted Total Position
Adams County	712	712	0	0	712	0 712 712
Brown County	16,651	16,651	0	0	16,651	0 16,651 16,651
Champaign County	0	0	0	0	0	0 0 0
Fayette County	107,608	107,608	0	0	107,608	0 107,608 107,608
Guernsey County	1,572,669	1,572,669	0	0	1,572,669	0 1,572,669 1,572,669
Hardin County	0	0	0	0	0	0 0 0
Harrison County	0	0	0	0	0	0 0 0
Highland County	164,337	164,337	0	0	164,337	0 164,337 164,337
Lawrence County	3,042,223	3,042,223	0	0	3,042,223	0 3,042,223 3,042,223
Madison County	607,718	607,718	0	0	607,718	0 607,718 607,718
Meigs County	(213,042)	(213,042)	0	0	(213,042)	0 (213,042) (213,042)
Mercer County	1,952,279	1,952,279	0	0	1,952,279	0 1,952,279 1,952,279
Morgan County	0	0	0	0	0	0 0 0
Ottawa County	4,106,873	4,106,873	5,792,717	5,792,717	9,899,590	5,792,717 4,106,873 9,899,590
Paulding County	327,734	327,734	0	0	327,734	0 327,734 327,734
Putnam County	0	0	0	0	0	0 0 0
Vinton County	0	0	0	0	0	0 0 0
Williams County	355,715	355,715	0	0	355,715	0 355,715 355,715
Wyandot County	0	0	0	0	0	0 0 0

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Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2015
All Counties Reporting Under Cash

No Landfill Fund Activity was Reported by a County reporting under the Cash Basis of Accounting

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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, 2015
All Counties Reporting Under Cash

County	Operating Receipts			Operating Disbursements						
	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements
Adams County	0	0	0	0	0	0	0	0	0	0
Brown County	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0
Fayette County	888,985	4,844	893,829	139,536	152,402	0	30,286	20,110	23,276	365,610
Guernsey County	3,092,566	75,180	3,167,746	643,290	0	1,781,987	180,610	30,258	16,114	2,652,259
Hardin County	0	0	0	0	0	0	0	0	0	0
Harrison County	258,027	0	258,027	0	0	551,978	0	0	0	551,978
Highland County	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0
Madison County	0	0	0	0	0	0	0	0	0	0
Meigs County	113,681	0	113,681	46,195	95,246	0	0	0	0	141,441
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	5,298,977	83,777	5,382,754	1,411,642	0	481,694	417,995	65,790	175,077	2,552,198
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 - Water
As of December 31, 2015
All Counties Reporting Under Cash

County	Non-Operating Receipts (Disbursements)						Total Non Operating Receipts Disbursements	Income Loss Before Special And Extraordinary Items Advances And Transfers	Special and Extraordinary Items		
	Operating Income Loss	Interest And Fiscal Charges	Debt Service Redemption Of Principal	Interest	Operating Grants	Other Non Operating Receipts			Advances In	Transfers In	Transfers Out
Adams County	0	0	0	0	0	0	0	0	0	0	0
Brown County	0	0	0	0	0	0	0	0	0	0	0
Champaign County	0	0	0	0	0	0	0	0	0	0	0
Fayette County	528,219	0	0	0	0	0	0	528,219	0	0	(582,332)
Guernsey County	515,487	(139,261)	(120,421)	0	0	22,317	(237,365)	278,122	0	0	(225,610)
Hardin County	0	0	0	0	0	0	0	0	0	0	0
Harrison County	(293,951)	0	(39,517)	(2,903)	0	0	(42,420)	(336,371)	250,000	150,000	0
Highland County	0	0	0	0	0	0	0	0	0	0	0
Lawrence County	0	0	0	0	0	0	0	0	0	0	0
Madison County	0	0	0	0	0	0	0	0	0	0	0
Meigs County	(27,760)	0	0	0	0	0	0	(27,760)	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	2,830,556	(522,191)	(1,636,973)	0	24,034	28,832	(2,106,298)	724,258	0	40,746	(102,974)
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

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2015
All Counties Reporting Under Cash

County	Net Position		
	Change In Net Position	Beginning Of Year	End Of Year
Adams County	0	0	0
Brown County	0	0	0
Champaign County	0	0	0
Fayette County	(54,113)	2,957,731	2,903,618
Guernsey County	52,512	472,079	524,591
Hardin County	0	0	0
Harrison County	63,629	37,313	100,942
Highland County	0	0	0
Lawrence County	0	0	0
Madison County	0	0	0
Meigs County	(27,760)	(68,950)	(96,710)
Mercer County	0	0	0
Morgan County	0	0	0
Ottawa County	662,030	7,162,416	7,824,446
Paulding County	0	0	0
Putnam County	0	0	0
Vinton County	0	0	0
Williams County	0	0	0
Wyandot County	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 - Sewer
As of December 31, 2015
All Counties Reporting Under Cash

Operating Receipts					Operating Disbursements							Operating Income Loss
County	Sales	Charges For Services	Other Operating Receipts	Total Operating Receipts	Salaries	Fringe Benefits	Purchased Services	Materials And Supplies	Capital Outlay	Other Operating Disbursements	Total Operating Disbursements	
Adams County	0	1,177	0	1,177	0	0	1,006	0	0	0	1,006	171
Brown County	61,255	0	0	61,255	25,555	4,208	28,088	0	0	0	57,851	3,404
Champaign County	0	0	0	0	0	0	0	0	0	0	0	0
Fayette County	0	438,463	7,017	445,480	71,684	0	111,603	30,033	11,440	29,978	254,738	190,742
Guernsey County	0	985,020	1,000	986,020	205,454	0	270,289	41,127	837,219	7,914	1,362,003	(375,983)
Hardin County	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
Highland County	0	730,890	0	730,890	0	0	761,899	0	0	0	761,899	(31,009)
Lawrence County	0	3,277,209	12,342	3,289,551	786,760	0	675,718	85,940	65,351	21,998	1,635,767	1,653,784
Madison County	0	770,890	813,276	1,584,166	343,174	0	425,226	53,486	524,049	0	1,345,935	238,231
Meigs County	0	175,100	0	175,100	96,310	0	147,593	86	17,534	0	261,523	(86,423)
Mercer County	0	1,506,105	47,287	1,553,392	357,132	0	1,068,248	120,989	0	0	1,546,369	7,023
Morgan County	0	0	0	0	0	0	0	0	0	0	0	0
Ottawa County	0	4,490,779	47,212	4,537,991	1,558,089	0	614,600	445,244	72,117	356,768	3,046,818	1,491,173
Paulding County	247,036	33,756	0	280,792	0	0	81,753	0	0	138,073	219,826	60,966
Putnam County	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
Williams County	0	565,502	0	565,502	167,824	0	197,154	23,103	0	936	389,017	176,485
Wyandot County	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, 2015
All Counties Reporting Under Cash**

Non-Operating Receipts (Disbursements)								
County	Interest And Fiscal Charges	Other Debt Proceeds	Debt Service Redemption Of Principal	Operating Grants	Other Non Operating Receipts	Non Operating Receipts Disbursements	Total Non Operating Receipts Disbursements	Income Loss Before Special And Extraordinary Items Advances And Transfers
Adams County	0	0	0	0	0	0	0	171
Brown County	0	0	0	0	0	0	0	3,404
Champaign County	0	0	0	0	0	0	0	0
Fayette County	0	0	0	0	0	0	0	190,742
Guernsey County	(147,402)	1,124,816	(87,186)	0	0	0	890,228	514,245
Hardin County	0	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0	0
Highland County	0	0	0	0	0	0	0	(31,009)
Lawrence County	(254,040)	0	(974,414)	0	0	0	(1,228,454)	425,330
Madison County	(266,143)	0	(389,500)	86,910	13,929	(28,264)	(583,068)	(344,837)
Meigs County	(4,923)	7,989	(24,761)	0	15,148	0	(6,547)	(92,970)
Mercer County	(49,313)	130,935	(424,291)	235,000	0	0	(107,669)	(100,646)
Morgan County	0	0	0	0	0	0	0	0
Ottawa County	(419,537)	0	(688,701)	0	50,446	0	(1,057,792)	433,381
Paulding County	0	0	0	0	0	0	0	60,966
Putnam County	0	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0	0
Williams County	(117,323)	0	(52,697)	0	264	0	(169,756)	6,729
Wyandot County	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, 2015
All Counties Reporting Under Cash

Special and Extraordinary Items					Net Position		
County	Advances In	Advances Out	Transfers In	Transfers Out	Change In Net Position	Beginning Of Year	End Of Year
Adams County	0	0	0	0	171	541	712
Brown County	0	0	10,000	0	13,404	3,247	16,651
Champaign County	0	0	0	0	0	0	0
Fayette County	0	0	0	(189,977)	765	106,843	107,608
Guernsey County	230,712	(4,327)	26,000	0	766,630	806,039	1,572,669
Hardin County	0	0	0	0	0	0	0
Harrison County	0	0	0	0	0	0	0
Highland County	0	0	2,000	0	(29,009)	193,346	164,337
Lawrence County	0	0	0	(9,997)	415,333	2,626,890	3,042,223
Madison County	93,294	(29,109)	147,561	0	(133,091)	740,809	607,718
Meigs County	0	0	0	0	(92,970)	(120,072)	(213,042)
Mercer County	39,600	(63,175)	0	0	(124,221)	2,076,500	1,952,279
Morgan County	0	0	0	0	0	0	0
Ottawa County	10,175	(10,725)	163,220	(25,520)	570,531	9,329,059	9,899,590
Paulding County	0	0	0	0	60,966	266,768	327,734
Putnam County	0	0	0	0	0	0	0
Vinton County	0	0	0	0	0	0	0
Williams County	0	0	0	0	6,729	348,986	355,715
Wyandot County	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 - Landfill
As of December 31, 2015
All Counties Reporting Under Cash

No Landfill Fund Activity was Reported by a County reporting under the Cash Basis of Accounting

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Long Term Obligations at Year End - Unaudited
As of December 31, 2015
All Counties Reporting Under Cash

County	Governmental								Proprietary				
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Capital Leases	Revenue Bonds	Net Pension Liability	Miscellaneous Long Term Bonds	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Loans Payable	Revenue Bonds
County													
Adams County	1,640,000	234,266	0	3,456,792	66,081	0	0	0	0	0	0	0	0
Brown County	950,000	0	894,233	0	0	0	0	158,228	0	0	0	0	0
Champaign County	590,000	0	0	145,298	0	0	0	0	0	0	0	0	0
Fayette County	1,499,587	38,000	0	0	0	0	0	5,877,640	0	0	0	0	0
Guernsey County	5,580,413	241,632	0	33,286	0	0	0	0	2,706,912	0	0	6,191,741	0
Hardin County	0	301,700	0	119,855	0	0	0	0	0	0	0	0	0
Harrison County	0	0	45,632	0	0	0	0	0	0	0	0	0	0
Highland County	1,162,700	551,600	1,628,925	7,952,540	0	0	0	0	0	0	0	0	0
Lawrence County	2,427,695	0	343,282	5,000	791,295	0	19,692,117	0	0	0	0	24,798,313	0
Madison County	171,681	0	0	0	0	370,000	0	0	0	0	5,463,285	120,509	0
Meigs County	0	0	0	394,110	0	0	0	0	0	0	0	493,830	0
Mercer County	9,380,000	0	0	4,938,051	0	0	0	0	0	0	0	5,682,713	0
Morgan County	1,847,090	0	0	49,742	10,249	0	0	0	0	0	0	0	0
Ottawa County	4,565,000	0	0	6,058,884	0	0	0	0	7,120,000	257,000	0	23,506,485	0
Paulding County	1,620,000	0	57,677	441,397	0	0	0	0	904,178	0	0	0	2,445,700
Putnam County	0	0	0	0	0	0	0	0	0	0	0	0	0
Vinton County	1,325,803	0	67,205	0	0	0	3,486,869	0	0	0	0	0	0
Williams County	0	660,306	2,500,000	3,070,538	0	859,141	0	0	0	0	0	0	3,836,000
Wyandot County	2,749,899	0	0	0	0	0	7,857,132	0	0	0	0	0	0

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Other Information - Demographics - Unaudited
As of December 31, 2015
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
County						
Adams County	28,550	35,584,649	0	11	657,795,190	943,569
Brown County	44,116	29,079,570	13	8	719,015,030	1,768,498
Champaign County	40,097	40,108,859	0	11	824,464,050	4,207,833
Fayette County	29,030	43,610,270	10,000	10	788,559,780	4,003,773
Guernsey County	39,636	79,553,554	4,579	16	713,406,230	7,325,521
Hardin County	32,058	43,957,598	0	12	688,410,720	4,404,417
Harrison County	15,862	34,530,952	477	13	369,137,785	2,341,166
Highland County	43,589	77,805,264	0	10	778,839,490	1,008,331
Lawrence County	62,450	106,983,295	4,400	6	913,903,220	2,260,680
Madison County	44,094	153,015,449	408	11	1,120,756,960	3,872,502
Meigs County	23,770	34,484,005	0	15	359,656,200	571,449
Mercer County	0	61,200,010	3,051	12	1,087,125,340	2,408,109
Morgan County	14,843	16,798,015	0	13	292,415,780	1,296,258
Ottawa County	41,154	187,935,362	0	8	1,739,731,290	1,370,193
Paulding County	19,614	22,858,208	0	12	454,333,350	1,924,188
Putnam County	34,499	52,592,389	0	10	931,536,290	2,000,497
Vinton County	13,435	16,346,909	0	15	267,910,870	793,735
Williams County	37,291	49,211,251	1,300	11	684,502,810	4,992,467
Wyandot County	22,908	72,144,603	0	7	517,017,670	2,464,291

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ALL COUNTIES REPORTING UNDER
MODIFIED CASH

Summary of Unaudited Data from the Statement of Net Position - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Modified Cash

County	Assets		Total Assets	Net Position		Total Net Position
	Cash And Cash Equivalents	Investments		Restricted	Unrestricted Deficit	
Darke County	22,765,538	100,490	22,866,028	15,853,864	7,012,164	22,866,028
Jackson County	9,353,763	0	9,353,763	6,907,186	2,446,577	9,353,763
Perry County	19,525,491	0	19,525,491	12,348,033	7,177,458	19,525,491

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Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Modified Cash

Program Revenues					General Revenues							
County	Charges For Services And Sales	Operating Grants Contributions And Interest	Capital Grants Contributions And Interest	Total Program Revenues	Property Taxes	Sales Taxes	Grants And Entitlements Not Restricted To Specific Programs	Payment In Lieu Of Taxes	Investment Earnings	Other Debt Proceeds	Other Revenues	Total General Revenues
Darke County	7,100,347	13,638,921	100,000	20,839,268	5,857,366	8,578,007	1,925,243	34,467	192,593	291,545	34,129	16,913,350
Jackson County	6,821,552	13,840,516	277,228	20,939,296	3,234,189	3,674,950	916,791	0	69,998	0	665,298	8,561,226
Perry County	4,983,766	17,231,869	1,857,057	24,072,692	6,198,154	3,973,458	1,136,532	264,640	94,895	40,800	835,881	12,544,360

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Modified Cash

Governmental Activities Expenses											
General Government											
County	Advances	Transfers	Total Revenues	Legislative		Public Safety	Public Works	Health	Human Services	Conservation	
			And Other Items	And Executive	Judicial					And Recreation	Intergovernmental
Darke County	0	0	37,752,618	5,438,739	3,411,388	5,901,510	5,665,103	472,582	12,408,941	0	243,794
Jackson County	0	0	29,500,522	2,542,068	2,963,469	5,733,080	4,457,471	3,563,361	7,393,735	0	0
Perry County	59,383	(130,025)	36,546,410	3,408,921	2,026,281	5,588,040	6,965,617	5,989,485	10,501,095	304,852	0

Summary of Unaudited Data from the Statement of Activities - Governmental Activities
As of December 31, 2015
All Counties Reporting Under Modified Cash

Governmental Activities Expenses (Continued)						Net Position		
County	Capital Outlay	Principal Retirement	Interest And Fiscal Charges	Other Expenses	Total Governmental Activities Expenses	Change In Net Position	Beginning Of Year	End Of Year
Darke County	2,456,396	335,000	200,408	1,013,482	37,547,343	205,275	22,660,753	22,866,028
Jackson County	604,174	196,276	63,573	1,066,355	28,583,562	916,960	8,436,803	9,353,763
Perry County	385,422	417,319	63,746	666,148	36,316,926	229,484	19,296,007	19,525,491

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

Assets					Fund Balances				
County	Cash And Cash Equivalents	Investments	Interfund Receivable	Total Assets	Nonspendable	Committed	Assigned	Unassigned	Total Fund Balances
Darke County	5,953,112	79,802	0	6,032,914	0	0	4,925,333	1,107,581	6,032,914
Jackson County	1,694,996	0	253,813	1,948,809	327,504	87	869	1,620,349	1,948,809
Perry County	3,440,438	0	0	3,440,438	142,607	18,350	134,520	3,144,961	3,440,438

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Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2015
All Counties Reporting Under Modified Cash

Assets					Liabilities	
County	Cash And Cash Equivalents	Investments	Interfund Receivable	Total Assets	Interfund Payable	Total Liabilities
Darke County	22,765,538	100,490	0	22,866,028	0	0
Jackson County	9,353,763	0	253,813	9,607,576	253,813	253,813
Perry County	17,884,201	0	0	17,884,201	0	0

Summary of Unaudited Data from the Balance Sheet - Governmental Funds - Total Governmental
As of December 31, 2015
All Counties Reporting Under Modified Cash

Fund Balances						Total Fund Balances	Total Liabilities Deferred Inflows Of Resources And Fund Balances
County	Nonspendable	Restricted	Committed	Assigned	Unassigned		
Darke County	17,544	15,836,320	776,536	5,128,047	1,107,581	22,866,028	22,866,028
Jackson County	327,504	6,579,682	296,587	529,641	1,620,349	9,353,763	9,607,576
Perry County	142,607	12,205,426	2,256,687	134,520	3,144,961	17,884,201	17,884,201

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under Modified Cash

Receipts										
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Other Receipts	Total Receipts
Darke County	3,277,313	8,578,007	1,790,533	192,593	92,216	414,663	0	1,644,769	291,948	16,282,042
Jackson County	1,428,365	1,837,710	1,049,383	69,998	0	470,048	62,105	1,567,347	174,798	6,659,754
Perry County	2,293,211	3,973,458	1,213,200	87,661	1,995	310,224	0	1,049,347	359,671	9,288,767

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under Modified Cash

Disbursements													
General Government									Debt Service				
County	Legislative And Executive		Public Safety	Public Works	Health	Human Services	Conservation And Recreation		Intergovernmental	Principal Retirement	Interest And Fiscal Charges	Other Disbursements	Total Disbursements
	Judicial												
Darke County	4,262,781	2,198,423	5,678,323	36,451	259,824	456,224	0		243,794	0	0	0	13,135,820
Jackson County	1,823,805	2,059,833	1,225,619	390,257	164,611	442,406	0		0	0	0	26,625	6,133,156
Perry County	2,873,177	1,628,714	2,647,045	0	139,784	388,877	304,852		0	94,158	12,229	65,402	8,154,238

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - General
As of December 31, 2015
All Counties Reporting Under Modified Cash

		Other Financing Sources (Uses)							Fund Balance		
County	Excess Of Receipts Over Under Disbursements										
		Sale Of Capital Assets	Advances In	Advances Out	Transfers In	Transfers Out	Other Financing Sources	Total Other Financing Sources Uses	Net Change In Fund Balances	Beginning Of Year	End Of Year
Darke County	3,146,222	1,071	6,000	(177,836)	16,453	(2,103,584)	0	(2,257,896)	888,326	5,144,588	6,032,914
Jackson County	526,598	0	0	(88,000)	113,350	(428,422)	57,569	(345,503)	181,095	1,767,714	1,948,809
Perry County	1,134,529	0	277,418	(298,472)	0	(2,980,840)	0	(3,001,894)	(1,867,365)	5,307,803	3,440,438

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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, 2015
All Counties Reporting Under Modified Cash

Receipts												
County	Property Taxes	Sales Taxes	Intergovernmental	Interest	Licenses And Permits	Fines And Forfeitures	Rentals	Charges For Services	Contributions And Donations	Special Assessments	Other Receipts	Total Receipts
Darke County	5,857,366	8,578,007	15,291,320	271,916	337,881	613,162	0	5,047,907	0	371,934	934,102	37,303,595
Jackson County	3,234,189	3,674,950	14,901,912	90,189	0	1,542,175	63,124	4,967,878	112,432	0	856,104	29,442,953
Perry County	6,198,154	3,973,458	20,223,597	89,522	322,824	537,367	73,146	4,050,429	0	0	1,100,521	36,569,018

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2015
All Counties Reporting Under Modified Cash

Disbursements												
General Government										Debt Service		
County	Legislative And Executive Judicial		Public Safety	Public Works	Health	Human Services	Conservation And Recreation		Capital Outlay	Intergovernmental	Principal Retirement	Interest And Fiscal Charges
Darke County	5,438,739	3,411,388	5,901,510	5,665,103	472,582	12,408,941	0	2,456,396		243,794	335,000	200,408
Jackson County	2,542,068	2,963,469	5,733,080	4,457,471	3,563,361	7,393,735	0	604,174		0	196,276	63,573
Perry County	3,430,179	2,048,015	5,619,194	6,975,511	5,990,626	10,553,558	304,852	355,082		0	417,319	63,746

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2015
All Counties Reporting Under Modified Cash

Disbursements (Continued)				Other Financing Sources (Uses)							
County	Other Disbursements	Total Disbursements	Excess Of Receipts Over Under Disbursements	Sale Of Capital Assets	Other Debt Proceeds	Advances In	Advances Out	Transfers In	Transfers Out	Other Financing Sources	Total Other Financing Sources Uses
Darke County	1,013,482	37,547,343	(243,748)	157,478	291,545	359,932	(359,932)	3,415,445	(3,415,445)	0	449,023
Jackson County	1,066,355	28,583,562	859,391	0	0	88,000	(88,000)	704,837	(704,837)	57,569	57,569
Perry County	666,148	36,424,230	144,788	0	40,800	496,047	(436,664)	2,850,815	(2,980,840)	0	(29,842)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds - Total Governmental
As of December 31, 2015
All Counties Reporting Under Modified Cash

Fund Balance			
County	Net Change In Fund Balances	Beginning Of Year	End Of Year
Darke County	205,275	22,660,753	22,866,028
Jackson County	916,960	8,436,803	9,353,763
Perry County	114,946	17,769,255	17,884,201

Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2015
All Counties Reporting Under Modified Cash

County	Assets			Net Position	
	Current Assets			Unrestricted	Total Net Position
	Cash And Cash Equivalents	Total Current Assets	Total Assets		
Darke County	0	0	0	0	0
Jackson County	0	0	0	0	0
Perry County	130,553	130,553	130,553	130,553	130,553

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Summary of Unaudited Data from the Statement of Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2015
All Counties Reporting Under Modified Cash

County	Assets			Net Position	
	Current Assets			Unrestricted	Total Net Position
	Cash And Cash Equivalents	Total Current Assets	Total Assets		
Darke County	275,011	275,011	275,011	275,011	275,011
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 Net Position - Proprietary Funds - Enterprise Funds - Landfill
As of December 31, 2015
All Counties Reporting Under Modified Cash

No Landfill Fund Activity was Reported by a County reporting under the Modified Cash Basis of Accounting

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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, 2015
All Counties Reporting Under Modified Cash

County	Operating Revenues			Operating Expenses					Operating Income Loss
	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Purchased Services	Materials And Supplies	Other Operating Expenses	Total Operating Expenses	
Darke County	0	0	0	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0	0	0	0
Perry County	733,095	129	733,224	99,541	29,228	36,251	209,974	374,994	358,230

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2015
All Counties Reporting Under Modified Cash

County	Non Operating Revenues (Expenses)			Total Non Operating Revenues Expenses	Income Loss Before Capital Contributions Special And Extraordinary Items Advances And Transfers	Transfers Out
	Interest And Fiscal Charges	Debt Service Redemption Of Principal	Other Non Operating Revenues			
Darke County	0	0	0	0	0	0
Jackson County	0	0	0	0	0	0
Perry County	(60,157)	(212,824)	39,535	(233,446)	124,784	(107,350)

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Water
As of December 31, 2015
All Counties Reporting Under Modified Cash

County	Net Position		
	Change In Net Position	Beginning Of Year	End Of Year
Darke County	0	0	0
Jackson County	0	0	0
Perry County	17,434	113,119	130,553

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Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2015
All Counties Reporting Under Modified Cash

County	Operating Revenues				Operating Expenses					Operating Income Loss
	Charges For Services	Charges For Services	Other Operating Revenues	Total Operating Revenues	Salaries	Purchased Services	Materials And Supplies	Other Operating Expenses	Total Operating Expenses	
County										
Darke County	320,001	0	0	320,001	0	257,656	1,340	69,746	328,742	(8,741)
Jackson County	0	0	0	0	0	0	0	0	0	0
Perry County	0	652,316	249	652,565	111,604	106,844	40,749	86,109	345,306	307,259

Summary of Unaudited Data from the Statement of Receipts, Disbursements and Changes in Net Position - Proprietary Funds - Enterprise Funds - Sewer
As of December 31, 2015
All Counties Reporting Under Modified Cash

Non Operating Revenues (Expenses)				Income Loss Before Capital Contributions Special And Extraordinary Items				Net Position		
County	Interest And Fiscal Charges	Debt Service Redemption Of Principal	Total Non Operating Revenues Expenses	Advances And Transfers	Advances In	Advances Out	Transfers In	Change In Net Position	Beginning Of Year	End Of Year
County										
Darke County	0	0	0	(8,741)	0	0	0	(8,741)	283,752	275,011
Jackson County	0	0	0	0	0	0	0	0	0	0
Perry County	(206,925)	(278,326)	(485,251)	(177,992)	79,843	(139,226)	237,375	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, 2015
All Counties Reporting Under Modified Cash

No Landfill Fund Activity was Reported by a County reporting under the Modified Cash Basis of Accounting

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Long Term Obligations at Year End - Unaudited
As of December 31, 2015
All Counties Reporting Under Modified Cash

County	Governmental					Proprietary
	General Obligation Bonds	Notes Payable	Loans Payable	Capital Leases	Net Pension Liability	Loans Payable
Darke County	5,840,000	0	291,545	0	0	0
Jackson County	1,155,000	182,203	0	21,103	10,876,674	0
Perry County	1,780,000	0	0	291,939	0	13,164,214

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Summary of Unaudited Data from the Other Information - Demographics - Unaudited
As of December 31, 2015
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	52,376	54,443,298	0	6	1,236,958,592	4,852,681
Jackson County	32,783	32,177,181	0	10	516,031,510	1,927,881
Perry County	35,985	54,937,699	15,126	19	650,704,530	3,183,172