

Brown County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 – ACCUMULATED UNPAID VACATION, PERSONAL, COMPENSATORY TIME & SICK LEAVE

Accumulated unpaid vacation, personal, compensatory time and sick leave are not accrued under the cash basis of accounting described in Note 2. All leave will either be absorbed by time off from work, or within certain limitation, be paid to the employees. The liability is not recorded on the basic financial statements.

NOTE 17 – SUBSEQUENT EVENT

On February 14, 2014 the County paid off \$750,000 in 2013 Bond Anticipation Notes through the issuance of \$750,000 in 2014 Bond Anticipation Notes with an interest rate of 3.25% maturing February 13, 2015.

NOTE 18 – FUND BALANCE

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

Fund Balance	General	Developmental Disabilities	Auto and Gas Tax	Job and Family Services	All Other Governmental	Total Governmental Funds
Non Spendable						
Unclaimed Monies	\$ 149,173	\$ -	\$ -	\$ -	\$ -	\$ 149,173
Restricted For						
Other Purposes	-	-	-	-	2,829,485	2,829,485
CSEA	-	-	-	-	522,038	522,038
Residentail Facility/DD	-	-	-	-	458,117	458,117
Real Estate Assessment	-	-	-	-	1,479,510	1,479,510
Children Services	-	-	-	-	468,535	468,535
Mental Health	-	-	-	-	540,220	540,220
Road Repair and Other Purposes	-	-	2,790,421	-	-	2,790,421
Job and Family Services	-	-	-	575,674	-	575,674
Board of DD	-	4,263,665	-	-	-	4,263,665
Debt Service Payments	-	-	-	-	135,296	135,296
Capital Improvements	-	-	-	-	260,696	260,696
Total Restricted	-	4,263,665	2,790,421	575,674	6,693,897	14,323,657
Assigned	1,082,238	-	-	-	-	1,082,238
Unassigned	1,636,498	-	-	-	-	1,636,498
Total Fund Balances	\$ 2,867,909	\$ 4,263,665	\$ 2,790,421	\$ 575,674	\$ 6,693,897	\$ 17,191,566