



Dave Yost • Auditor of State

Counties
Summary Financial Information

As of and For the Year Ended December 31, 2009

Local Government Services Section

Counties
Summary Financial Information
As of and For the Year Ended December 31, 2009

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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, 2009 as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

Sincerely,

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

Dave Yost,
Auditor of State

Statement of Net Assets
For the Year Ended December 31, 2009
All Counties Reporting Under GAAP

County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Allen	\$70,540,336	\$62,948,944	\$0	\$133,489,280	\$27,934,459
Ashland	28,970,243	43,575,747	0	72,545,990	8,664,499
Ashtabula	48,675,781	140,118,078	0	188,793,859	10,921,668
Athens	37,526,010	62,963,944	0	100,489,954	13,428,586
Auglaize	36,129,901	40,807,034	0	76,936,935	9,273,267
Belmont	50,998,551	73,487,952	198,294	124,684,797	13,873,307
Butler	262,990,808	403,349,306	1,189,043	667,529,157	132,303,131
Carroll	15,128,827	10,060,069	0	25,188,896	5,584,495
Clark	94,932,555	90,925,282	0	185,857,837	29,385,507
Clermont	112,811,740	155,841,379	0	268,653,119	36,548,812
Clinton	28,692,629	51,274,612	0	79,967,241	8,765,720
Coshocton	24,090,464	30,717,729	0	54,808,193	8,461,990
Crawford	29,041,344	44,813,058	0	73,854,402	8,728,538
Cuyahoga	1,707,582,900	191,076,100	0	1,898,659,000	566,520,000
Defiance	40,989,815	57,120,280	0	98,110,095	7,729,633
Delaware	132,897,284	169,276,580	0	302,173,864	34,037,835
Erie	51,953,964	68,144,024	0	120,097,988	19,539,005
Fairfield	94,173,309	179,377,835	0	273,551,144	33,290,401
Franklin	1,418,181,000	595,526,000	1,857,000	2,015,564,000	596,180,000
Fulton	35,328,929	41,489,661	0	76,818,590	9,322,606
Gallia	13,339,878	23,880,861	0	37,220,739	5,596,825
Geauga	79,262,155	157,638,804	0	236,900,959	30,061,607
Greene	124,578,097	160,857,871	0	285,435,968	67,613,136
Hamilton	609,925,000	512,431,000	0	1,122,356,000	386,776,000
Hancock	54,106,551	97,939,355	0	152,045,906	16,857,526
Henry	28,289,669	35,947,964	0	64,237,633	8,852,560
Hocking	19,191,412	20,829,069	0	40,020,481	6,441,172
Holmes	19,071,281	26,066,672	0	45,137,953	8,032,752
Huron	25,855,480	38,494,745	0	64,350,225	8,756,546
Jefferson	51,417,657	94,273,726	93,147	145,784,530	16,372,335
Knox	38,131,703	55,485,813	0	93,617,516	13,244,299
Lake	162,294,364	144,029,723	0	306,324,087	57,216,455
Licking	83,755,488	66,565,866	0	150,321,354	36,339,780
Logan	32,045,393	66,240,410	0	98,285,803	13,084,732
Lorain	199,381,572	139,798,733	0	339,180,305	78,309,781
Lucas	395,033,258	318,307,304	0	713,340,562	278,816,538
Mahoning	147,309,865	143,640,929	1,071,706	292,022,500	63,095,872
Marion	41,915,185	58,601,516	0	100,516,701	12,578,801
Medina	88,494,012	56,531,196	113,134	145,138,342	35,715,129
Miami	73,773,740	85,227,174	0	159,000,914	22,461,810
Monroe	9,617,854	15,877,163	0	25,495,017	2,127,627
Montgomery	555,579,278	528,527,856	0	1,084,107,134	217,612,658
Morrow	19,305,338	31,387,963	0	50,693,301	5,467,736
Muskingum	74,178,081	103,635,811	224,264	178,038,156	27,035,958
Noble	23,239,543	11,590,190	0	34,829,733	2,890,612
Pickaway	32,930,610	35,810,753	0	68,741,363	9,156,993
Pike	22,152,994	33,202,737	0	55,355,731	5,192,168
Portage	137,646,669	87,279,060	0	224,925,729	43,447,769

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$18,888,243	\$46,822,702	\$42,224,015	\$30,743,752	\$13,698,811	\$86,666,578
3,501,643	12,166,142	40,405,782	17,146,384	2,827,682	60,379,848
4,023,399	14,945,067	135,940,881	33,093,185	4,814,726	173,848,792
4,967,742	18,396,328	61,119,548	21,088,112	(114,034)	82,093,626
2,249,700	11,522,967	40,492,034	18,507,412	6,414,522	65,413,968
9,998,133	23,871,440	65,017,804	28,433,568	7,361,985	100,813,357
88,050,086	220,353,217	318,319,886	142,243,355	(13,387,301)	447,175,940
1,502,834	7,087,329	9,594,251	7,847,677	659,639	18,101,567
19,783,792	49,169,299	73,166,669	59,322,878	4,198,991	136,688,538
14,748,209	51,297,021	143,077,801	51,717,963	22,560,334	217,356,098
11,719,757	20,485,477	39,593,664	16,519,551	3,368,549	59,481,764
4,688,604	13,150,594	26,158,352	13,894,275	1,604,972	41,657,599
11,464,731	20,193,269	34,534,819	15,547,545	3,578,769	53,661,133
481,577,000	1,048,097,000	380,363,000	65,621,000	404,578,000	850,562,000
4,648,247	12,377,880	55,401,903	23,561,755	6,768,557	85,732,215
39,344,247	73,382,082	130,487,681	71,158,130	27,145,971	228,791,782
17,804,402	37,343,407	47,905,108	24,553,876	10,295,597	82,754,581
21,587,126	54,877,527	162,064,907	42,854,065	13,754,645	218,673,617
313,912,000	910,092,000	338,311,000	485,882,000	281,279,000	1,105,472,000
2,373,679	11,696,285	40,059,008	22,111,582	2,951,715	65,122,305
2,516,430	8,113,255	21,907,312	5,167,098	2,033,074	29,107,484
5,378,611	35,440,218	153,951,551	37,369,487	10,139,703	201,460,741
24,571,012	92,184,148	131,209,231	48,625,504	13,417,085	193,251,820
139,304,000	526,080,000	417,001,000	185,423,000	(6,148,000)	596,276,000
14,456,911	31,314,437	85,606,598	32,145,475	2,979,396	120,731,469
1,385,537	10,238,097	34,352,285	14,976,515	4,670,736	53,999,536
1,344,319	7,785,491	19,963,139	9,690,368	2,581,483	32,234,990
4,126,665	12,159,417	22,607,672	9,087,470	1,283,394	32,978,536
9,186,980	17,943,526	30,380,771	12,897,768	3,128,160	46,406,699
25,244,445	41,616,780	70,513,506	29,869,934	3,784,310	104,167,750
9,778,340	23,022,639	46,246,780	19,974,016	4,374,081	70,594,877
36,356,153	93,572,608	121,421,050	67,156,871	24,173,558	212,751,479
10,321,618	46,661,398	53,870,514	23,768,761	26,020,681	103,659,956
5,685,913	18,770,645	50,894,660	1,141,438	27,479,060	79,515,158
38,545,443	116,855,224	111,647,869	3,935,626	106,741,586	222,325,081
74,136,295	352,952,833	156,501,240	162,435,877	41,450,612	360,387,729
35,748,734	98,844,606	105,434,863	80,342,379	7,400,652	193,177,894
11,020,474	23,599,275	51,238,221	24,481,233	1,197,972	76,917,426
11,348,554	47,063,683	50,265,953	45,196,131	2,612,575	98,074,659
14,097,358	36,559,168	75,816,438	28,447,736	18,177,572	122,441,746
539,374	2,667,001	15,526,105	6,971,785	330,126	22,828,016
63,000,623	280,613,281	487,382,221	132,998,026	183,113,606	803,493,853
6,966,547	12,434,283	24,653,794	12,149,137	1,456,087	38,259,018
24,222,964	51,258,922	80,517,562	37,254,171	9,007,501	126,779,234
765,225	3,655,837	22,973,465	7,137,813	1,062,618	31,173,896
880,692	10,037,685	35,332,184	20,777,544	2,593,950	58,703,678
4,654,273	9,846,441	27,545,561	10,900,222	7,063,507	45,509,290
15,205,966	58,653,735	70,250,685	76,107,136	19,914,173	166,271,994

(Continued)

Statement of Net Assets
For the Year Ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Richland	\$97,025,469	\$114,933,237	\$581,579	\$212,540,285	\$32,450,003
Ross	30,649,110	40,350,349	0	70,999,459	14,842,521
Sandusky	42,749,905	43,510,916	0	86,260,821	11,557,794
Scioto	29,575,876	80,643,551	0	110,219,427	13,206,568
Seneca	40,772,699	61,784,759	209,792	102,767,250	10,524,196
Shelby	30,460,880	90,434,462	0	120,895,342	8,312,882
Stark	221,913,733	159,679,917	0	381,593,650	80,468,894
Summit	395,766,830	269,913,846	455,561	666,136,237	189,338,939
Trumbull	140,180,659	75,245,634	299,264	215,725,557	46,259,482
Tuscarawas	60,013,084	80,785,333	0	140,798,417	12,440,644
Union	45,481,248	72,204,709	0	117,685,957	16,460,626
Van Wert	17,185,996	25,730,670	0	42,916,666	4,984,148
Warren	186,361,520	95,865,650	0	282,227,170	45,256,130
Washington	39,399,873	142,315,312	84,972	181,800,157	9,984,761
Wayne	63,261,915	88,165,541	67,170	151,494,626	22,257,805
Wood	133,484,886	79,653,116	0	213,138,002	36,708,508

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$41,909,634	\$74,359,637	\$78,628,479	\$57,304,000	\$2,248,169	\$138,180,648
11,603,845	26,446,366	29,706,359	10,892,991	3,953,743	44,553,093
5,098,349	16,656,143	39,278,539	22,103,573	8,222,566	69,604,678
13,079,738	26,286,306	69,188,962	17,876,787	(3,132,628)	83,933,121
5,902,171	16,426,367	56,800,976	22,246,250	7,293,657	86,340,883
2,047,568	10,360,450	89,820,838	19,265,644	1,448,410	110,534,892
12,848,745	93,317,639	153,723,551	105,309,471	29,242,989	288,276,011
70,536,076	259,875,015	214,342,337	111,580,118	80,338,767	406,261,222
31,251,263	77,510,745	57,491,087	61,983,335	18,740,390	138,214,812
1,923,261	14,363,905	79,889,424	32,966,527	13,578,561	126,434,512
8,774,667	25,235,293	62,877,921	22,701,257	6,871,486	92,450,664
6,630,162	11,614,310	29,994,394	10,972,085	(9,664,123)	31,302,356
27,937,517	73,193,647	89,168,479	117,230,738	2,634,306	209,033,523
5,322,703	15,307,464	137,238,111	20,522,333	8,732,249	166,492,693
10,979,991	33,237,796	79,056,814	32,517,772	6,682,244	118,256,830
8,489,650	45,198,158	77,715,468	59,173,621	31,050,755	167,939,844

**Revenues from the Statement of Activities
For the Year ended December 31, 2009**

All Counties Reporting Under GAAP

County	Program Revenues - Governmental Activities			Property Taxes	Sales Taxes	Other Taxes
	Charges for Services	Op. Grants Contrib & Int	Capital Grants			
Allen	\$10,448,488	\$33,171,662	\$3,678,635	\$10,176,252	\$13,165,938	\$0
Ashland	3,792,739	17,307,967	396,305	6,795,854	5,767,811	26,299
Ashtabula	13,812,704	46,502,719	0	13,751,134	6,585,629	0
Athens	4,962,824	25,824,557	769,576	11,313,479	6,413,526	0
Auglaize	7,017,737	8,608,755	2,933,288	5,308,354	6,675,673	0
Belmont	7,545,194	20,998,650	1,176,102	9,686,169	12,000,663	322,281
Butler	43,845,241	127,361,324	9,124,829	66,046,367	31,843,586	2,430,185
Carroll	3,158,569	10,455,854	857,613	4,610,549	1,655,108	0
Clark	17,339,169	61,344,153	4,054,523	17,652,753	18,679,244	0
Clermont	25,869,869	35,341,149	10,391,328	20,676,120	21,448,650	0
Clinton	4,003,125	17,704,294	903,915	7,311,786	7,001,072	0
Coshocton	4,505,468	20,620,618	1,123,462	6,056,994	4,080,862	4,241
Crawford	8,717,003	14,483,649	47,556	4,748,569	4,332,388	0
Cuyahoga	86,515,000	604,810,000	25,574,000	358,218,000	193,692,000	27,882,000
Defiance	3,231,808	10,418,090	2,077,136	5,261,631	4,311,802	80,000
Delaware	18,423,081	28,401,048	540,414	20,933,216	36,223,013	89,586
Erie	11,241,377	24,655,336	170,000	8,428,894	11,811,430	1,463,486
Fairfield	17,224,843	41,813,165	1,254,789	20,319,385	11,778,248	146,067
Franklin	114,858,000	399,288,000	17,044,000	381,888,000	124,249,000	0
Fulton	5,494,208	11,610,239	594,332	7,042,011	4,244,967	0
Gallia	4,055,229	13,211,126	312,181	3,031,190	4,025,647	0
Geauga	7,834,150	29,606,158	3,685,904	24,069,479	10,556,729	0
Greene	18,247,514	40,435,550	1,769,712	30,966,235	20,558,891	812,572
Hamilton	171,436,000	327,578,000	8,982,000	240,271,000	60,955,000	15,932,000
Hancock	7,900,423	28,464,714	2,251,590	9,860,345	11,218,864	1,555,719
Henry	2,996,795	11,439,061	822,277	5,593,266	3,428,056	0
Hocking	2,646,293	12,936,157	114,626	5,997,556	2,731,980	0
Holmes	5,034,828	7,425,644	7,293,469	5,455,848	4,202,640	0
Huron	3,786,102	23,756,638	242,654	6,593,386	6,926,248	0
Jefferson	6,839,471	35,996,359	1,210,912	10,654,094	10,173,916	0
Knox	3,726,233	14,313,536	1,086,915	10,199,525	4,951,627	0
Lake	19,975,198	69,676,714	6,926,501	48,272,763	14,221,564	2,766,806
Licking	10,788,541	31,352,015	3,080,118	20,820,828	22,987,191	0
Logan	3,416,629	12,538,093	6,817,974	16,276,383	0	0
Lorain	38,295,581	90,526,736	4,436,337	45,366,966	30,262,477	0
Lucas	37,914,232	218,007,672	1,801,044	102,304,765	64,430,575	2,136,847
Mahoning	20,970,644	100,665,845	6,188,832	29,651,076	25,825,362	0
Marion	4,910,290	21,320,307	2,143,077	7,164,609	6,242,445	341,217
Medina	16,352,412	43,186,709	1,136,502	25,346,743	18,067,235	1,339,442
Miami	15,046,564	21,544,583	9,717,152	11,543,867	10,212,579	0
Monroe	2,534,960	8,918,960	11,206	1,394,570	1,443,010	0
Montgomery	66,240,782	251,417,223	4,461,508	131,896,831	58,520,545	8,065,138
Morrow	2,447,672	12,695,502	536,454	3,998,064	2,305,777	0
Muskingum	11,273,191	32,630,277	2,636,164	15,726,143	15,240,831	374,904
Noble	1,709,808	7,587,727	768,294	1,754,652	1,112,885	0
Pickaway	3,853,190	24,125,989	0	6,497,353	6,338,250	0
Pike	2,566,882	10,673,909	827,975	5,836,763	2,020,650	0
Portage	18,155,231	47,465,704	862,113	24,761,185	14,468,520	0

General Revenues				Total	Total
Unrestricted	Investment			General	General and
Grants	Earnings	Other	Transfers	Revenues	Program Revenues
\$6,106,719	\$2,817,573	\$4,022,228	\$0	\$36,288,710	\$83,587,495
2,120,135	255,439	1,836,213	0	16,801,751	38,298,762
4,864,201	331,735	1,068,307	0	26,601,006	86,916,429
1,785,484	720,993	1,531,135	0	21,764,617	53,321,574
730,388	386,674	414,188	0	13,515,277	32,075,057
814,060	789,004	1,732,719	0	25,344,896	55,064,842
6,603,883	3,875,844	4,278,573	0	115,078,438	295,409,832
738,007	128,759	971,749	37,885	8,142,057	22,614,093
5,895,214	1,352,245	1,996,747	0	45,576,203	128,314,048
6,170,032	1,490,470	546,742	0	50,332,014	121,934,360
1,532,429	256,913	1,189,099	0	17,291,299	39,902,633
1,434,992	280,377	431,666	0	12,289,132	38,538,680
1,381,547	393,579	878,719	396	11,735,198	34,983,406
111,239,000	12,198,000	17,005,000	1,338,000	721,572,000	1,438,471,000
2,304,073	899,243	1,437,284	128,172	14,422,205	30,149,239
3,543,135	2,315,037	2,294,224	75,000	65,473,211	112,837,754
2,613,527	1,252,801	1,372,603	144,509	27,087,250	63,153,963
3,563,293	930,709	630,064	0	37,367,766	97,660,563
105,982,000	14,354,000	0	0	626,473,000	1,157,663,000
3,223,891	634,795	1,422,819	118,000	16,686,483	34,385,262
1,535,422	343,135	479,649	0	9,415,043	26,993,579
3,117,802	1,623,470	2,274,530	0	41,642,010	82,768,222
4,589,671	5,017,177	3,712,522	(199,120)	65,457,948	125,910,724
42,367,000	46,000,000	0	(1,850,000)	403,675,000	911,671,000
2,828,422	744,484	328,481	0	26,536,315	65,153,042
2,685,034	179,435	635,588	0	12,521,379	27,779,512
886,099	460,152	461,986	0	10,537,773	26,234,849
1,109,878	269,984	125,782	0	11,164,132	30,918,073
1,577,459	309,048	1,696,782	(75,000)	17,027,923	44,813,317
2,636,843	383,414	529,539	0	24,377,806	68,424,548
3,259,260	421,128	1,777,222	(132,994)	20,475,768	39,602,452
3,582,873	2,580,845	8,222,411	50,000	79,697,262	176,275,675
13,026,065	1,167,578	3,604,133	(494,904)	61,110,891	106,331,565
2,053,991	665,136	2,107,052	(59,828)	21,042,734	43,815,430
7,368,663	1,779,285	2,293,807	(600,000)	86,471,198	219,729,852
43,127,067	5,057,391	31,997,326	(784,023)	248,269,948	505,992,896
10,840,691	2,190,058	5,152,817	0	73,660,004	201,485,325
1,718,289	770,280	2,803,537	0	19,040,377	47,414,051
6,570,155	1,149,958	2,626,475	0	55,100,008	115,775,631
5,566,441	1,050,564	716,033	0	29,089,484	75,397,783
729,172	527,933	0	0	4,094,685	15,559,811
21,108,365	7,066,198	7,394,488	(3,516,133)	230,535,432	552,654,945
2,142,503	137,458	1,769,457	0	10,353,259	26,032,887
2,125,238	1,110,432	1,210,172	0	35,787,720	82,327,352
386,416	228,223	194,310	(6,250)	3,670,236	13,736,065
1,507,873	359,462	986,366	0	15,689,304	43,668,483
464,056	611,674	2,110,036	0	11,043,179	25,111,945
9,680,939	2,148,400	6,107,644	(12,000)	57,154,688	123,637,736

(Continued)

Revenues from the Statement of Activities
For the Year ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

County	Program Revenues - Governmental Activities			Property Taxes	Sales Taxes	Other Taxes
	Charges for Services	Op. Grants Contrib & Int	Capital Grants			
Richland	\$13,989,137	\$56,911,888	\$3,257,875	\$16,052,679	\$13,715,066	\$0
Ross	8,070,246	25,833,502	2,157,455	8,637,273	11,212,937	0
Sandusky	7,323,034	22,766,537	395,415	6,928,363	7,083,217	0
Scioto	6,960,302	26,499,185	3,754,833	5,763,560	9,172,776	364,827
Seneca	4,456,309	18,787,041	5,948,886	6,715,242	6,470,436	0
Shelby	6,933,076	13,304,793	8,742	6,084,257	6,607,047	141,255
Stark	27,019,540	140,167,055	9,367,575	45,546,229	29,947,904	0
Summit	55,290,603	211,974,509	0	138,851,872	32,919,290	8,310,167
Trumbull	19,332,604	80,412,474	1,915,604	37,357,387	19,612,902	0
Tuscarawas	7,755,853	16,402,829	2,020,824	9,459,022	8,545,688	0
Union	6,061,923	16,729,144	1,474,017	10,264,681	8,001,168	0
Van Wert	3,483,510	10,382,950	550,420	2,462,155	3,268,999	464,925
Warren	16,789,449	20,126,606	4,389,793	30,211,196	26,201,290	8,286,260
Washington	5,892,900	27,477,111	481,330	8,600,997	9,982,427	0
Wayne	13,411,368	30,655,078	1,170,051	13,435,681	8,883,122	0
Wood	20,015,413	42,470,992	379,780	27,128,412	15,052,960	119,868

General Revenues				Total General Revenues	Total General and Program Revenues
Unrestricted Grants	Investment Earnings	Other	Transfers		
\$4,324,168	\$1,330,781	\$562,054	\$128,400	\$36,113,148	\$110,272,048
1,600,032	356,226	1,299,225	0	23,105,693	59,166,896
3,680,317	548,161	2,058,701	0	20,298,759	50,783,745
1,274,062	26,485	614,119	0	17,215,829	54,430,149
1,192,803	237,956	1,316,389	0	15,932,826	45,125,062
4,232,067	943,915	56,894	(270,000)	17,795,435	38,042,046
5,906,407	2,096,438	12,117,711	0	95,614,689	272,168,859
15,439,289	2,980,336	2,842,152	0	201,343,106	468,608,218
5,980,870	837,049	903,858	(5,001,469)	59,690,597	161,351,279
6,933,821	897,605	1,991,223	0	27,827,359	54,006,865
5,452,939	1,001,949	889,908	0	25,610,645	49,875,729
1,416,563	222,290	131,810	0	7,966,742	22,383,622
8,882,249	3,458,859	13,189	0	77,053,043	118,358,891
1,984,874	1,292,844	241,088	102,377	22,204,607	56,055,948
2,471,454	759,046	925,040	0	26,474,343	71,710,840
3,388,424	2,673,090	1,342,297	0	49,705,051	112,571,236

**Expenses from the Statement of Activities
For the Year ended December 31, 2009**

All Counties Reporting Under GAAP

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$12,410,057	\$8,855,775	\$13,315,263	\$9,822,523	\$14,471,078	\$20,059,111
Ashland	4,793,651	1,607,050	5,916,239	5,497,423	11,565,883	6,972,613
Ashtabula	8,417,609	4,038,978	8,285,042	6,203,756	24,489,886	34,500,776
Athens	6,167,282	2,478,807	5,348,217	6,278,076	2,775,185	29,335,698
Auglaize	4,907,687	1,985,465	5,164,880	6,371,571	7,513,369	4,251,575
Belmont	8,481,343	3,386,610	9,060,287	5,078,145	10,992,163	15,124,926
Butler	27,727,443	17,732,020	46,897,900	24,661,639	58,320,120	90,877,303
Carroll	2,275,840	1,063,243	2,365,465	4,483,754	4,332,521	5,803,638
Clark	14,761,744	14,092,014	15,934,293	9,460,379	26,076,224	44,173,948
Clermont	23,912,552	10,617,688	28,882,941	13,777,268	1,174,561	37,122,864
Clinton	6,059,489	2,461,512	4,468,076	5,468,758	4,303,707	12,297,056
Coshocton	3,326,695	1,822,100	5,299,819	6,132,025	9,010,252	10,534,432
Crawford	4,318,611	2,320,533	6,314,010	4,659,456	6,734,412	12,446,087
Cuyahoga	90,319,000	351,593,000	664,149,000	55,256,000	223,499,000	0
Defiance	6,134,431	1,676,423	4,804,562	5,760,857	4,531,498	6,614,127
Delaware	16,187,133	7,869,846	32,871,883	16,982,200	15,771,413	13,697,155
Erie	13,471,732	8,198,578	9,792,075	4,301,994	8,345,012	14,341,666
Fairfield	12,622,893	5,964,528	15,895,048	10,922,058	23,695,239	26,811,254
Franklin	115,650,000	72,313,000	143,576,000	37,853,000	352,419,000	381,133,000
Fulton	5,044,006	1,812,858	6,559,092	4,891,314	5,249,143	6,086,991
Gallia	3,552,126	1,527,240	5,490,192	3,966,772	3,149,023	7,334,737
Geauga	11,721,086	4,260,063	14,017,371	12,068,412	9,051,788	30,374,500
Greene	16,092,757	7,701,317	20,986,212	12,204,219	22,225,327	36,383,980
Hamilton	92,293,000	99,901,000	100,105,000	44,191,000	291,725,000	300,580,000
Hancock	6,063,596	3,334,419	9,021,486	5,854,928	17,057,091	11,516,761
Henry	3,090,720	1,388,538	3,411,040	4,371,590	1,856,024	11,692,968
Hocking	3,194,631	1,761,989	3,577,151	3,968,023	4,326,379	7,285,664
Holmes	5,016,185	1,694,571	3,691,598	5,515,987	227,004	12,641,603
Huron	6,313,959	1,749,262	5,357,950	5,618,844	10,148,961	13,582,530
Jefferson	5,521,036	4,126,611	10,576,605	6,278,249	17,739,785	16,793,595
Knox	6,145,058	2,180,208	6,524,287	5,542,229	466,915	13,726,641
Lake	18,704,468	45,919,970	0	10,802,999	24,364,478	80,723,956
Licking	24,088,042	0	22,618,676	8,489,774	4,738,081	46,329,100
Logan	5,814,215	2,536,274	5,320,855	9,740,239	2,594,883	15,744,311
Lorain	33,291,855	19,473,804	25,138,370	12,294,506	47,714,174	90,325,937
Lucas	50,480,235	59,232,636	73,037,688	15,936,004	139,888,775	132,053,097
Mahoning	26,185,696	20,816,646	24,421,449	15,243,662	48,815,843	56,211,415
Marion	6,758,036	2,212,842	10,542,538	4,697,458	7,607,650	13,388,447
Medina	27,013,785	10,946,726	20,707,617	10,798,745	26,665,067	21,179,503
Miami	15,246,637	0	19,547,540	10,809,904	14,234,058	14,987,085
Monroe	1,896,987	583,307	1,844,120	3,563,411	2,377,450	3,524,923
Montgomery	46,267,760	170,384,909	0	19,950,382	0	314,574,968
Morrow	3,623,879	1,486,202	3,563,420	3,957,795	2,519,816	7,507,428
Muskingum	10,419,041	6,649,197	11,417,630	9,549,309	2,697,207	38,447,072
Noble	1,670,544	436,115	1,313,162	3,669,856	810,592	3,394,698
Pickaway	5,809,926	2,303,323	7,035,404	7,349,972	4,585,178	9,398,292
Pike	3,316,222	1,281,008	2,715,026	4,976,249	3,569,590	6,197,286
Portage	16,536,444	10,230,111	13,486,898	9,550,081	38,367,624	25,543,487

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$0	\$1,118,789	\$50,032	\$81,002	\$1,061,956	\$81,245,586
0	35,468	119,537	88,326	174,792	36,770,982
0	270,177	0	0	240,743	86,446,967
120,179	16,769	0	0	121,744	52,641,957
0	0	1,277,996	0	88,584	31,561,127
379,000	0	0	0	344,651	52,847,125
0	571,952	0	4,780,375	4,886,734	276,455,486
631,974	0	1,230,886	0	11,260	22,198,581
0	1,466,350	0	0	693,816	126,658,768
3,034,552	0	1,974,986	0	814,101	121,311,513
357,964	14,928	661,685	0	498,134	36,591,309
0	338,619	387,607	0	210,825	37,062,374
337,134	0	0	0	563,420	37,693,663
51,011,000	0	0	0	16,723,000	1,452,550,000
292,702	3,233	0	0	209,929	30,027,762
0	434,431	0	0	1,920,806	105,734,867
716,727	0	0	0	1,156,810	60,324,594
711,957	0	230,852	960,382	0	97,814,211
9,257,000	20,415,000	0	0	13,327,000	1,145,943,000
1,605,364	0	6,651	805,591	74,793	32,135,803
514,765	192,513	396,575	94,743	96,124	26,314,810
0	0	0	0	250,161	81,743,381
2,403,211	2,850,315	0	0	1,319,790	122,167,128
14,552,000	8,446,000	0	0	4,817,000	956,610,000
212,671	1,045,778	0	0	790,331	54,897,061
1,276,484	0	220,163	262,864	66,822	27,637,213
696,100	253,453	70,765	12,866	45,691	25,192,712
0	238,250	0	0	200,631	29,225,829
0	0	322,689	0	401,469	43,495,664
1,157,602	13,316	0	0	1,482,021	63,688,820
0	0	0	2,053,506	473,944	37,112,788
2,347,860	0	0	0	1,485,762	184,349,493
1,341,034	1,219,161	0	0	524,122	109,347,990
949,733	325,844	0	0	337,205	43,363,559
408,312	0	0	0	1,588,641	230,235,599
0	9,266,214	2,656,475	0	5,619,800	488,170,924
0	0	0	0	2,154,822	193,849,533
188,965	38,451	0	174,000	545,101	46,153,488
1,434,662	0	0	0	438,320	119,184,425
0	602,603	0	0	250,342	75,678,169
1,640,228	0	0	0	17,064	15,447,490
17,462,570	0	0	0	2,027,940	570,668,529
927,804	0	885,997	290,759	290,367	25,053,467
0	0	0	0	651,269	79,830,725
866,091	0	0	0	40,717	12,201,775
437,512	419,257	3,489	0	42,795	37,385,148
667,838	281,150	0	0	215,187	23,219,556
0	0	0	0	1,097,700	114,812,345

(Continued)

Expenses from the Statement of Activities
For the Year ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$15,259,574	\$6,446,214	\$14,166,869	\$5,241,905	\$36,138,855	\$28,858,855
Ross	6,038,689	4,001,088	10,166,766	8,100,154	506,371	25,364,508
Sandusky	5,953,782	3,670,938	9,657,620	5,830,482	468,558	23,817,690
Scioto	8,427,219	2,273,763	8,252,289	4,492,073	9,546,632	15,807,291
Seneca	6,039,671	2,379,762	6,453,529	6,596,148	8,089,402	9,761,783
Shelby	4,937,596	2,529,819	5,175,802	10,541,730	243,669	16,321,100
Stark	27,297,677	16,619,845	28,967,133	23,110,376	84,924,805	65,846,396
Summit	36,864,355	33,632,736	81,056,444	19,432,193	137,391,221	135,421,415
Trumbull	25,609,106	12,493,556	19,910,384	8,544,470	43,218,757	49,156,885
Tuscarawas	9,380,128	4,348,343	8,948,079	9,983,828	8,642,859	16,821,981
Union	12,019,993	2,461,340	7,150,858	5,747,722	3,950,543	16,275,508
Van Wert	4,560,556	1,305,773	2,993,665	5,216,414	110,695	6,449,771
Warren	27,177,827	11,113,332	28,601,590	10,672,612	927,509	43,962,308
Washington	6,264,475	2,097,490	8,200,601	6,137,832	15,907,693	12,472,691
Wayne	8,472,416	5,809,837	11,608,557	8,372,289	716,856	36,592,414
Wood	18,627,790	10,210,576	8,636,547	9,893,629	14,600,319	44,864,309

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$254,412	\$142,347	\$0	\$0	\$2,129,825	\$108,638,856
665,792	0	0	0	597,639	55,441,007
419,448	0	0	186,600	211,816	50,216,934
626,824	538,333	887,775	0	798,288	51,650,487
70,534	462,395	0	0	281,510	40,134,734
380,305	0	0	456,884	20,560	40,607,465
0	0	0	78,984	219,165	247,064,381
6,101,164	9,120,767	0	0	2,816,731	461,837,026
246,139	0	0	0	2,168,637	161,347,934
0	374,199	0	0	47,832	58,547,249
402,363	0	0	576,265	491,417	49,076,009
1,385,719	20,507		281,017	262,999	22,587,116
751,650	0	0	0	1,502,025	124,708,853
1,250,876	0	0	0	283,659	52,615,317
1,281,177	23,925	25,275	0	442,930	73,345,676
1,072,277	359,553	0	0	478,235	108,743,235

**Summary Data from the General Fund Balance Sheet
For the Year Ended December 31, 2009**

All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$6,437,853	\$14,724,997	\$6,347,096	\$8,134,583	\$1,629,116
Ashland	1,606,450	6,060,257	3,709,345	4,000,380	325,779
Ashtabula	2,390,536	2,624,093	0	321,700	209,808
Athens	1,740,349	5,358,658	2,251,767	2,688,551	7,037
Auglaize	2,453,272	9,882,153	2,547,965	3,138,177	2,984,443
Belmont	3,031,031	11,243,134	3,809,183	4,413,833	2,718,945
Butler	16,373,093	48,400,307	22,062,515	27,203,924	7,788,076
Carroll	264,595	2,875,273	303,252	2,055,954	96,026
Clark	5,879,930	15,875,073	5,737,667	6,868,787	1,442,618
Clermont	13,779,300	35,015,510	17,519,381	18,999,258	1,824,810
Clinton	1,939,005	5,569,129	508,830	2,385,715	778,973
Coshocton	1,124,005	4,110,896	1,008,455	2,673,764	456,700
Crawford	1,896,456	5,829,983	2,773,747	3,274,044	147,952
Cuyahoga	201,791,000	342,938,000	57,006,000	85,551,000	44,086,000
Defiance	6,077,642	12,049,513	1,070,681	3,044,413	2,935,582
Delaware	16,589,099	40,327,894	16,333,970	17,713,608	438,788
Erie	4,781,155	14,399,996	7,123,194	8,248,815	998,648
Fairfield	9,414,952	24,733,124	11,414,848	13,667,003	1,235,917
Franklin	228,688,000	345,859,000	30,844,000	84,058,000	18,335,000
Fulton	3,045,459	6,382,855	532,711	2,529,320	239,780
Gallia	1,175,854	4,305,864	2,191,876	2,596,895	58,292
Geauga	4,984,131	19,048,305	11,960,041	12,745,627	567,242
Greene	12,016,020	28,430,987	11,941,230	14,145,113	395,983
Hamilton	26,222,000	99,618,000	47,393,000	58,776,000	9,076,000
Hancock	2,779,707	8,877,589	2,767,224	5,163,298	574,279
Henry	4,210,454	7,136,930	469,859	2,512,325	86,716
Hocking	2,255,163	5,263,735	2,487,705	2,722,608	36,183
Holmes	596,766	4,526,772	773,306	3,523,735	207,683
Huron	1,255,957	4,832,277	3,005,335	2,441,805	195,180
Jefferson	1,038,589	7,854,819	3,937,961	4,344,689	471,896
Knox	1,611,873	7,180,988	4,468,260	4,990,055	473,903
Lake	16,916,384	34,623,924	12,671,952	15,331,433	4,258,959
Licking	6,039,646	19,099,165	8,321,359	11,036,434	1,335,903
Logan	914,463	5,949,641	3,769,399	4,367,135	236,515
Lorain	4,899,005	31,827,683	9,584,063	12,298,933	12,232,143
Lucas	21,278,631	61,399,177	12,283,144	32,358,406	996,126
Mahoning	5,144,181	26,529,478	14,808,757	17,994,534	1,046,587
Marion	3,063,018	8,520,868	4,340,831	4,901,769	440,310
Medina	5,597,543	21,921,699	12,800,606	14,746,071	676,904
Miami	9,040,088	17,957,557	5,778,455	6,551,665	1,569,366
Monroe	233,147	1,747,376	936,803	1,267,840	11,712
Montgomery	37,985,239	97,428,391	36,227,356	47,820,100	8,769,177
Morrow	986,090	3,809,376	2,369,127	2,692,502	398,642
Muskingum	6,392,387	16,396,191	9,110,501	10,715,154	262,775
Noble	781,957	2,180,579	1,017,954	1,132,802	27,851
Pickaway	2,300,435	7,711,499	2,943,934	4,168,836	86,645
Pike	4,376,720	6,943,972	1,625,538	1,956,980	133,051
Portage	4,740,985	21,562,813	6,689,393	8,729,710	1,298,738

Unreserved Fund Balance	Total Fund Balance
\$4,961,298	\$6,590,414
1,734,098	2,059,877
2,092,585	2,302,393
2,663,070	2,670,107
3,759,533	6,743,976
4,110,356	6,829,301
13,408,307	21,196,383
723,293	819,319
7,563,668	9,006,286
14,191,442	16,016,252
2,404,441	3,183,414
980,432	1,437,132
2,407,987	2,555,939
213,301,000	257,387,000
6,069,518	9,005,100
22,175,498	22,614,286
5,152,533	6,151,181
9,830,204	11,066,121
243,466,000	261,801,000
3,613,755	3,853,535
1,650,677	1,708,969
5,735,436	6,302,678
13,889,891	14,285,874
31,766,000	40,842,000
3,140,012	3,714,291
4,537,889	4,624,605
2,504,944	2,541,127
795,354	1,003,037
2,195,292	2,390,472
3,038,234	3,510,130
1,717,030	2,190,933
15,033,532	19,292,491
6,726,828	8,062,731
1,345,991	1,582,506
7,296,607	19,528,750
28,044,645	29,040,771
7,488,357	8,534,944
3,178,789	3,619,099
6,498,724	7,175,628
9,836,526	11,405,892
467,824	479,536
40,839,114	49,608,291
718,232	1,116,874
5,418,262	5,681,037
1,019,926	1,047,777
3,456,018	3,542,663
4,853,941	4,986,992
11,534,365	12,833,103

(Continued)

Summary Data from the General Fund Balance Sheet
For the Year Ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Richland	\$457,356	\$12,296,051	\$9,078,460	\$12,220,142	\$153,368
Ross	930,107	9,600,870	5,127,318	5,767,950	824,254
Sandusky	3,050,057	8,239,698	3,455,858	4,391,010	348,472
Scioto	13,234	5,890,465	3,481,589	7,481,431	437,334
Seneca	2,036,982	6,220,176	2,340,435	3,124,089	724,168
Shelby	743,834	4,841,331	3,105,753	3,860,811	49,023
Stark	14,915,495	43,022,212	21,596,845	24,227,058	2,268,002
Summit	34,685,395	82,950,432	32,323,662	37,928,587	5,137,570
Trumbull	11,895,816	25,249,984	10,126,026	12,384,877	853,645
Tuscarawas	10,684,910	18,601,700	5,752,902	6,522,300	618,763
Union	4,975,509	11,973,542	5,579,504	6,501,074	525,319
Van Wert	352,205	2,692,878	1,960,953	2,378,929	37,227
Warren	20,848,498	42,596,692	16,061,329	18,516,141	1,670,840
Washington	5,652,652	11,188,022	3,473,215	3,984,630	781,745
Wayne	5,364,082	13,995,270	5,718,979	7,214,222	719,723
Wood	14,960,317	29,611,288	11,319,713	12,837,354	1,293,102

Unreserved Fund Balance	Total Fund Balance
(\$77,459)	\$75,909
3,008,666	3,832,920
3,500,216	3,848,688
(2,028,300)	(1,590,966)
2,371,919	3,096,087
931,497	980,520
16,527,152	18,795,154
39,884,275	45,021,845
12,011,462	12,865,107
11,460,637	12,079,400
4,947,149	5,472,468
276,722	313,949
22,409,711	24,080,551
6,421,647	7,203,392
6,061,325	6,781,048
15,480,832	16,773,934

**Summary Data from the Governmental Fund Balance Sheet
For the Year Ended December 31, 2009**

All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$36,544,742	\$72,102,331	\$27,147,459	\$32,342,418	\$7,647,239
Ashland	15,576,702	28,960,459	10,875,494	12,550,710	14,912,534
Ashtabula	35,488,033	46,894,235	8,715,169	10,080,627	2,872,522
Athens	20,198,490	37,713,739	13,358,774	15,652,726	517,630
Auglaize	20,667,874	38,700,424	10,202,132	15,268,673	4,619,020
Belmont	27,257,105	51,008,225	16,606,271	18,906,327	6,692,200
Butler	121,095,800	262,316,790	118,631,490	172,323,078	8,961,303
Carroll	6,772,223	15,327,824	2,049,926	7,790,792	825,292
Clark	32,140,607	95,391,105	51,163,913	58,047,801	7,361,130
Clermont	55,007,135	110,625,133	49,810,872	57,644,114	5,914,742
Clinton	13,548,991	28,657,331	5,818,645	13,835,493	1,665,773
Coshocton	11,342,338	24,044,010	5,101,247	12,352,825	2,093,545
Crawford	15,386,664	28,337,963	10,642,418	13,610,261	751,490
Cuyahoga	500,426,000	1,144,129,000	408,174,000	596,110,000	114,987,000
Defiance	24,662,222	42,387,522	6,830,517	15,962,801	6,272,059
Delaware	79,676,557	132,434,804	42,611,098	46,789,447	6,646,072
Erie	24,841,141	47,315,710	17,641,562	24,892,689	3,678,446
Fairfield	43,365,421	92,699,705	39,156,035	47,276,859	6,013,438
Franklin	719,054,000	1,414,471,000	157,238,000	700,074,000	30,394,000
Fulton	22,540,797	35,593,856	2,868,017	11,478,446	1,988,723
Gallia	4,662,204	12,959,776	5,723,053	7,531,534	129,043
Geauga	35,605,752	79,583,487	37,486,307	43,866,329	6,217,152
Greene	57,974,150	122,297,475	54,468,785	62,335,108	3,544,382
Hamilton	287,329,000	615,376,000	310,776,000	376,413,000	38,121,000
Hancock	27,556,941	54,354,752	10,865,791	25,168,852	5,336,480
Henry	14,560,480	28,327,481	5,210,666	13,277,413	1,533,345
Hocking	10,089,549	19,356,538	7,185,477	8,497,419	573,858
Holmes	7,765,714	19,192,819	2,757,867	10,542,758	770,342
Huron	13,195,107	24,538,790	7,732,656	10,121,418	1,724,903
Jefferson	18,290,937	50,295,915	19,842,793	26,145,400	23,725,188
Knox	18,053,473	36,290,132	15,865,449	17,587,977	2,186,023
Lake	80,132,188	161,673,033	62,130,536	74,986,123	10,074,461
Licking	32,648,395	72,046,280	27,867,580	39,224,602	10,540,646
Logan	17,024,042	32,092,712	12,295,133	17,811,923	1,141,438
Lorain	85,358,031	195,840,766	67,137,102	95,918,290	20,871,700
Lucas	155,972,014	356,472,387	51,609,543	302,452,999	26,068,307
Mahoning	69,408,267	142,059,167	59,607,304	84,504,771	13,921,982
Marion	24,715,056	42,882,298	14,449,595	19,093,450	2,833,194
Medina	42,971,891	89,426,266	38,259,066	48,000,625	2,211,715
Miami	38,704,284	71,261,054	24,810,201	32,920,361	7,864,951
Monroe	4,732,188	10,159,503	3,652,583	5,075,429	225,829
Montgomery	273,244,230	517,067,901	200,854,347	261,631,204	68,982,928
Morrow	8,941,900	19,199,478	7,245,631	8,469,004	3,443,333
Muskingum	39,273,458	72,547,235	30,530,762	35,959,768	2,363,005
Noble	4,796,075	10,865,981	4,420,267	5,512,819	262,804
Pickaway	15,516,703	33,005,364	11,823,642	14,352,029	397,378
Pike	13,888,872	21,698,466	4,396,594	7,101,146	2,487,506
Portage	57,175,808	114,190,055	36,123,848	48,828,342	8,688,876

Unreserved Fund Balance	Total Fund Balance
\$32,112,674	\$39,759,913
1,497,512	16,410,046
33,941,086	36,813,608
21,543,383	22,061,013
18,812,731	23,431,751
25,409,698	32,101,898
81,032,409	89,993,712
6,711,740	7,537,032
29,982,174	37,343,304
47,066,277	52,981,019
13,156,065	14,821,838
9,597,640	11,691,185
13,976,212	14,727,702
433,032,000	548,019,000
20,152,662	26,424,721
78,999,285	85,645,357
18,744,575	22,423,021
39,409,408	45,422,846
684,003,000	714,397,000
22,126,687	24,115,410
5,299,199	5,428,242
29,500,006	35,717,158
56,417,985	59,962,367
200,842,000	238,963,000
23,849,420	29,185,900
13,516,723	15,050,068
10,285,261	10,859,119
7,879,719	8,650,061
12,693,184	14,418,087
425,327	24,150,515
16,516,132	18,702,155
76,612,449	86,686,910
22,281,032	32,821,678
13,139,351	14,280,789
79,050,776	99,922,476
27,951,081	54,019,388
43,632,414	57,554,396
20,955,654	23,788,848
39,213,926	41,425,641
30,475,742	38,340,693
4,858,245	5,084,074
186,453,769	255,436,697
7,287,141	10,730,474
34,224,462	36,587,467
5,093,358	5,356,162
18,255,957	18,653,335
12,109,814	14,597,320
56,672,837	65,361,713

(Continued)

Summary Data from the Governmental Fund Balance Sheet
For the Year Ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Richland	\$48,921,455	\$96,578,387	\$41,262,731	\$53,454,404	\$1,115,732
Ross	6,102,900	31,809,088	16,101,982	21,625,550	2,599,526
Sandusky	22,879,766	38,831,770	12,010,751	14,969,200	3,156,536
Scioto	10,942,916	32,940,074	12,831,150	20,780,044	1,488,534
Seneca	20,087,754	35,906,634	11,938,859	14,765,734	2,855,143
Shelby	15,614,773	30,879,054	10,230,744	12,635,109	1,374,898
Stark	73,096,223	213,944,274	114,687,091	128,738,584	21,563,427
Summit	170,645,199	393,314,898	184,475,420	225,603,339	49,665,928
Trumbull	62,699,129	127,057,474	56,579,164	64,566,210	11,151,461
Tuscarawas	35,987,617	59,651,958	13,733,835	17,793,866	5,145,890
Union	24,842,391	45,363,508	11,979,044	20,212,592	897,978
Van Wert	6,935,828	17,383,767	8,526,330	10,057,810	438,563
Warren	113,081,693	185,907,121	58,926,812	69,146,033	23,480,424
Washington	21,832,215	39,077,151	13,519,355	15,192,216	2,003,635
Wayne	35,490,003	62,411,509	20,727,446	26,730,178	3,318,730
Wood	71,981,229	121,264,068	43,029,072	48,588,673	3,634,543

Unreserved Fund Balance	Total Fund Balance
\$42,008,251	\$43,123,983
7,584,012	10,183,538
20,706,034	23,862,570
10,671,496	12,160,030
18,285,757	21,140,900
16,869,047	18,243,945
63,642,263	85,205,690
118,045,631	167,711,559
51,339,803	62,491,264
36,712,202	41,858,092
24,252,938	25,150,916
6,887,394	7,325,957
93,280,664	116,761,088
21,881,300	23,884,935
32,362,601	35,681,331
69,040,852	72,675,395

**General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2009**

All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Allen	\$2,487,301	\$12,636,812	\$0	\$3,923,715	\$2,976,927
Ashland	2,255,055	4,602,137	10,096	1,475,445	2,247,872
Ashtabula	3,648,577	7,236,857	0	3,490,039	2,539,238
Athens	1,895,716	5,131,814	0	1,854,661	1,835,162
Auglaize	1,882,744	6,159,133	0	1,217,127	1,565,102
Belmont	1,997,096	10,780,314	0	1,832,850	1,486,590
Butler	14,873,440	29,479,864	0	21,676,473	7,420,425
Carroll	1,685,121	1,655,108	0	850,389	742,771
Clark	3,466,549	18,679,244	0	4,284,586	6,237,274
Clermont	8,290,348	19,159,435	0	9,882,089	4,787,413
Clinton	1,787,340	6,931,840	0	1,681,448	1,176,229
Coshocton	1,312,390	4,042,100	1,498	953,720	1,375,555
Crawford	1,230,540	2,982,007	0	2,570,806	1,556,294
Cuyahoga	18,973,000	194,026,000	4,000	46,310,000	50,677,000
Defiance	1,851,062	4,317,170	0	1,115,616	1,313,573
Delaware	5,702,364	34,336,539	0	9,397,007	4,022,055
Erie	4,141,196	10,924,137	0	2,972,887	2,695,873
Fairfield	7,272,474	12,785,138	0	4,345,528	4,108,125
Franklin	39,375,000	123,887,000	0	43,406,000	37,592,000
Fulton	1,560,398	3,728,875	0	1,294,750	1,493,217
Gallia	1,966,926	3,220,572	0	1,313,588	1,305,348
Geauga	6,034,336	10,418,407	0	2,900,711	2,862,742
Greene	28,934,455	0	0	5,107,448	5,226,624
Hamilton	40,522,000	60,955,000	21,230,000	47,790,000	13,103,000
Hancock	1,710,563	10,530,644	0	3,364,933	2,848,261
Henry	1,776,372	3,428,056	0	806,151	1,202,571
Hocking	4,095,846	0	0	972,432	851,841
Holmes	2,157,568	3,745,203	0	1,592,128	1,198,306
Huron	9,202,640	0	0	1,104,399	1,183,892
Jefferson	1,880,013	4,285,879	0	2,245,851	2,787,761
Knox	7,544,858	0	0	0	1,847,579
Lake	12,623,946	14,353,531	2,158,599	0	6,597,412
Licking	29,002,335	0	0	4,438,129	4,595,887
Logan	9,532,095	0	0	1,699,393	1,462,101
Lorain	7,659,322	13,961,020	0	3,705,681	7,317,111
Lucas	15,299,554	64,341,105	0	11,548,673	26,838,596
Mahoning	7,232,622	25,971,964	0	1,633,640	10,489,581
Marion	2,048,233	6,217,830	0	2,611,604	2,071,951
Medina	9,664,430	9,090,247	1,339,442	7,179,770	5,853,840
Miami	12,476,013	0	0	3,870,760	3,008,200
Monroe	738,205	1,437,392	0	1,148,433	573,428
Montgomery	14,621,161	58,729,713	1,929,476	21,466,650	21,177,505
Morrow	2,089,139	2,216,157	0	208,469	1,011,053
Muskingum	2,768,171	13,482,193	108,522	3,652,369	2,487,302
Noble	608,977	1,093,626	0	576,540	412,041
Pickaway	2,664,185	6,338,250	0	2,332,263	1,589,115
Pike	5,688,791	0	0	711,342	454,827
Portage	4,619,415	14,468,520	0	6,971,708	3,895,045

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

Special Assessments	All Other Revenue	Total Revenues
\$0	\$4,155,830	\$26,180,585
0	1,042,515	11,633,120
0	1,578,161	18,492,872
0	1,326,572	12,043,925
0	1,053,830	11,877,936
0	1,288,187	17,385,037
0	6,732,355	80,182,557
0	484,858	5,418,247
0	2,333,447	35,001,100
0	4,818,589	46,937,874
0	1,276,248	12,853,105
0	790,068	8,475,331
0	684,587	9,024,234
0	30,826,000	340,816,000
0	1,757,218	10,354,639
0	4,440,001	57,897,966
0	2,832,727	23,566,820
0	1,406,742	29,918,007
0	21,286,000	265,546,000
0	1,898,632	9,975,872
0	508,140	8,314,574
0	2,742,301	24,958,497
7,570	4,809,857	44,085,954
0	29,785,000	213,385,000
0	1,433,689	19,888,090
0	579,277	7,792,427
0	704,234	6,624,353
0	608,045	9,301,250
0	935,613	12,426,544
0	879,781	12,079,285
0	3,285,106	12,677,543
0	13,205,888	48,939,376
0	3,187,201	41,223,552
0	1,437,378	14,130,967
0	12,437,396	45,080,530
24,576	7,855,573	125,908,077
0	11,491,065	56,818,872
0	1,798,316	14,747,934
0	3,884,721	37,012,450
0	3,282,156	22,637,129
0	334,911	4,232,369
0	12,311,309	130,235,814
0	1,069,925	6,594,743
0	2,898,493	25,397,050
0	357,849	3,049,033
0	920,272	13,844,085
0	1,181,027	8,035,987
0	3,847,834	33,802,522

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

<u>County</u>	<u>Property Taxes (1)</u>	<u>Sales Tax</u>	<u>Other Taxes</u>	<u>Charges for Services</u>	<u>Inter- governmental</u>
Richland	\$3,461,518	\$13,512,656	\$0	\$3,145,469	\$4,120,715
Ross	3,004,594	11,254,088	0	1,854,711	1,940,701
Sandusky	2,460,900	5,593,991	0	1,689,499	2,243,691
Scioto	1,549,046	9,176,979	342,160	1,783,733	1,735,524
Seneca	2,133,855	6,470,436	0	1,669,404	3,665,539
Shelby	1,870,357	3,303,518	0	2,179,288	2,199,260
Stark	13,435,602	24,059,402	0	13,372,779	10,431,197
Summit	19,383,929	33,085,278	4,383,599	27,847,754	17,223,387
Trumbull	6,727,140	17,280,566	0	3,076,827	6,282,154
Tuscarawas	3,696,776	8,680,388	0	0	2,988,068
Union	3,878,085	7,042,555	0	1,984,007	2,404,718
Van Wert	936,293	3,278,578	0	974,400	1,350,150
Warren	39,318,322	0	0	6,215,124	5,290,862
Washington	2,312,455	9,271,737	0	2,608,995	2,070,186
Wayne	3,776,494	7,794,913	0	4,066,908	3,624,836
Wood	6,008,479	15,084,917	0	5,605,530	4,067,672

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

Special Assessments	All Other Revenue	Total Revenues
\$0	\$2,002,371	\$26,242,729
0	1,563,796	19,617,890
0	2,631,061	14,619,142
0	360,545	14,947,987
0	651,380	14,590,614
0	715,431	10,267,854
0	4,289,196	65,588,176
0	5,114,198	107,038,145
0	6,877,726	40,244,413
0	3,691,999	19,057,231
0	2,710,940	18,020,305
0	945,146	7,484,567
0	6,739,649	57,563,957
0	1,629,434	17,892,807
0	2,876,134	22,139,285
0	3,479,412	34,246,010

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2009**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$8,978,790	\$5,150,834	\$8,673,994	\$424,362	\$221,166	\$940,077
Ashland	4,301,733	1,292,024	4,219,455	86,388	0	338,633
Ashtabula	5,820,597	3,560,423	6,503,561	224,867	170,645	1,252,386
Athens	5,166,272	2,155,706	3,302,952	93,000	386,374	430,780
Auglaize	3,923,578	1,640,732	4,664,588	292,100	95,105	398,006
Belmont	7,406,867	2,662,832	6,831,560	265,234	673,500	436,643
Butler	19,794,617	14,977,328	41,929,363	752,292	743,132	1,634,828
Carroll	1,774,240	928,230	1,608,082	30,077	53,364	161,137
Clark	4,080,531	9,221,926	14,528,962	4,272,851	243,332	712,398
Clermont	15,014,621	8,921,918	21,797,300	942	423,540	1,434,290
Clinton	5,337,484	2,418,627	3,747,492	117,764	83,593	316,586
Coshocton	2,586,208	1,763,474	2,850,955	125,060	83,383	298,038
Crawford	3,210,576	1,933,355	2,583,598	171,188	374,621	358,975
Cuyahoga	59,515,000	236,363,000	6,517,000	0	364,000	0
Defiance	4,332,478	1,240,279	2,204,813	54,005	73,702	294,141
Delaware	11,230,116	7,465,921	25,849,857	4,437,314	352,892	358,474
Erie	8,902,059	5,062,363	7,471,841	63,754	3,819	541,844
Fairfield	8,822,077	3,986,864	13,038,149	0	673,297	780,991
Franklin	74,849,000	68,295,000	112,033,000	508,000	0	4,438,000
Fulton	3,856,309	1,526,478	3,235,422	15,111	90,893	562,717
Gallia	2,492,553	1,054,817	2,903,141	155,074	154,252	290,585
Geauga	8,680,851	2,918,265	11,127,548	164,592	616,094	350,831
Greene	14,228,401	6,524,504	14,487,638	701,987	225,276	590,027
Hamilton	44,322,000	80,779,000	75,114,000	571,000	0	1,376,000
Hancock	4,748,688	2,827,263	5,925,491	100,454	630,049	530,814
Henry	1,857,948	1,210,687	2,637,238	216,013	51,416	296,261
Hocking	1,976,993	1,450,677	1,991,320	40,145	70,756	372,097
Holmes	3,369,740	1,567,151	3,021,696	2,814	77,624	363,060
Huron	4,399,348	1,664,369	4,270,202	0	121,075	511,753
Jefferson	5,027,513	3,728,262	188,278	0	257,848	902,194
Knox	5,466,643	1,940,677	3,619,695	95,069	166,282	621,703
Lake	13,234,430	34,867,937	0	255,292	271,429	1,336,878
Licking	18,724,332	0	19,131,476	74,019	477,635	2,665,996
Logan	4,179,938	1,555,264	4,390,207	118,451	219,195	492,826
Lorain	23,727,668	14,089,085	6,133,485	250,736	3,142	1,974,121
Lucas	24,630,804	44,349,634	42,480,788	195,839	1,102,994	1,671,404
Mahoning	15,033,643	16,602,650	21,560,241	0	0	1,210,409
Marion	5,693,807	1,823,744	7,313,818	12,192	380,320	299,294
Medina	9,254,166	7,286,068	16,047,229	492,533	677,052	3,771,655
Miami	11,525,952	0	11,323,933	351,812	97,420	2,159,341
Monroe	1,509,452	538,738	1,199,812	10,000	561,144	163,358
Montgomery	21,954,867	99,701,397	0	477,036	0	2,414,956
Morrow	2,748,849	962,595	1,970,488	0	79,342	466,410
Muskingum	7,936,740	6,156,221	8,858,359	198,290	471,251	516,238
Noble	1,454,569	397,384	918,187	0	11,479	126,249
Pickaway	4,973,689	1,785,340	5,909,760	128,076	105,252	539,979
Pike	2,790,318	956,643	2,105,666	71,675	21,010	500,453
Portage	13,480,288	9,125,893	13,868,579	109,991	21,816	909,616

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter-governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$283,374	\$50,032	\$0	\$81,002	\$432,501	\$14,903	\$25,251,035
0	19,000	149,680	0	23,500	0	0	10,430,413
0	270,177	0	0	0	115,960	21,306	17,939,922
0	7,016	0	0	0	82,307	5,875	11,630,282
0	0	1,092,328	0	0	0	0	12,106,437
0	0	173,902	0	0	106,966	9,871	18,567,375
0	504,238	0	0	0	5,915,834	3,339,577	89,591,209
23,046	0	747,270	10,388	0	37,379	3,132	5,376,345
0	676,808	0	0	0	0	0	33,736,808
842,031	0	0	0	0	0	0	48,434,642
0	0	593,662	0	0	1,219	53	12,616,480
0	337,400	381,377	48,487	0	93,317	9,324	8,577,023
0	0	0	0	0	0	0	8,632,313
15,028,000	0	0	0	0	444,000	453,000	318,684,000
72,765	0	596,835	68,334	0	2,809	1,348	8,941,509
0	338,000	0	0	0	0	0	50,032,574
0	0	0	0	0	24,811	3,824	22,074,315
145,874	0	58,686	0	1,815,829	9,993	2,428	29,334,188
2,956,000	0	0	44,000	6,337,000	450,000	135,000	270,045,000
0	0	6,651	30,475	758,742	2,678	622	10,086,098
0	171,500	396,575	50,000	0	0	0	7,668,497
0	0	0	0	0	708	0	23,858,889
568,184	2,314,769	0	0	0	589,000	12,150	40,241,936
1,130,000	0	0	0	0	0	0	203,292,000
0	403,218	0	0	0	46,409	87,108	15,299,494
156,944	0	40,749	13,515	262,864	0	0	6,743,635
53,533	255,206	70,763	19,678	12,866	46,793	2,249	6,363,076
0	213,250	0	0	0	0	0	8,615,335
0	0	300,351	33,867	0	0	0	11,300,965
75,000	0	331,779	0	0	34,078	8,613	10,553,565
0	0	0	833,797	0	64,013	13,972	12,821,851
177,150	0	0	0	0	0	0	50,143,116
0	1,219,161	0	205,367	0	0	0	42,497,986
0	271,581	0	0	0	0	0	11,227,462
0	0	0	0	482,752	0	0	46,660,989
0	631,276	2,567,001	13,478	0	0	0	117,643,218
0	0	0	0	0	0	0	54,406,943
0	184,000	0	0	0	0	0	15,707,175
83,624	0	0	0	681,637	0	0	38,293,964
0	480,205	0	0	0	20,080	447	25,959,190
0	0	0	14,100	0	0	1,619	3,998,223
2,465,520	0	0	0	388,685	63,341	8,396	127,474,198
4,737	0	71,785	9,152	285,145	48,568	6,990	6,654,061
0	0	0	116,370	988,336	43,196	2,586	25,287,587
0	0	0	0	0	0	0	2,907,868
0	371,250	3,489	0	0	15,117	5,225	13,837,177
0	270,144	0	128,441	0	5,369	912	6,850,631
0	0	0	0	0	0	0	37,516,183

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$10,181,199	\$3,270,198	\$5,682,971	\$312,309	\$167,173	\$602,873
Ross	4,913,771	3,216,276	1,758,168	221,702	517,630	585,262
Sandusky	4,697,451	3,027,610	5,241,566	91,598	140,269	689,457
Scioto	7,112,202	1,727,736	3,535,369	0	348,772	393,136
Seneca	5,017,849	2,072,365	5,583,432	45,480	108,613	408,864
Shelby	3,691,072	1,990,541	4,185,444	824,769	112,067	640,666
Stark	22,292,778	12,768,551	20,376,778	257,151	0	1,413,420
Summit	23,827,712	26,715,909	60,868,991	0	1,303,779	4,392,280
Trumbull	17,968,092	11,484,024	11,324,650	0	0	980,707
Tuscarawas	4,477,018	3,900,897	2,618,322	175,468	132,256	667,698
Union	7,792,452	2,153,071	5,425,879	124,018	378,650	1,761,433
Van Wert	2,870,777	1,179,369	2,596,923	10,058	49,405	228,930
Warren	19,390,808	7,934,795	24,452,958	0	0	1,323,874
Washington	5,121,586	1,720,936	6,929,094	1,804,122	125,012	1,311,689
Wayne	6,120,940	4,898,335	9,313,334	153,902	318,884	811,487
Wood	16,866,411	7,246,320	7,243,031	585,390	294,692	536,140

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$115,127	\$0	\$0	\$835,038	\$0	\$0	\$21,166,888
191,212	0	0	0	0	53,298	5,282	11,462,601
0	0	0	0	186,600	14,400	3,904	14,092,855
92,031	234,724	0	11,500	0	167,812	53,697	13,676,979
68,392	488,396	0	0	0	0	0	13,793,391
0	0	0	0	387,249	9,019	1,496	11,842,323
0	0	0	0	0	15,798	210	57,124,686
7,260	0	3,261,493	0	357,319	0	0	120,734,743
0	0	0	0	0	144,433	17,839	41,919,745
0	374,199	0	0	1,335,201	3,900	0	13,684,959
197,135	0	0	0	573,221	0	0	18,405,859
33,500	0	0	20,916	281,017	12,176	1,109	7,284,180
324,061	0	0	0	0	774	10	53,427,280
112,716	0	0	0	0	141,445	137,047	17,403,647
565,730	24,023	0	0	0	0	0	22,206,635
523,664	143,928	383,069	0	0	2,851	69	33,825,565

Governmental Fund Revenues
For the Year Ended December 31, 2009

All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Allen	\$9,983,677	\$13,150,581	\$2,936,009	\$8,217,772	\$41,647,147
Ashland	6,730,560	5,751,398	22,697	2,857,583	19,851,523
Ashtabula	14,758,619	7,236,857	0	12,557,089	55,799,419
Athens	11,197,717	6,413,526	0	4,546,436	28,716,773
Auglaize	5,319,833	6,676,673	0	3,451,147	13,805,499
Belmont	9,514,891	10,780,314	322,281	5,636,286	23,820,865
Butler	66,870,321	29,479,864	2,430,185	41,316,620	128,666,114
Carroll	4,628,206	1,655,108	0	2,762,422	12,176,668
Clark	17,652,753	18,679,244	0	15,400,828	68,151,875
Clermont	20,241,804	21,455,832	336,486	19,988,504	50,119,495
Clinton	7,470,939	7,001,072	0	3,207,519	18,748,081
Coshocton	5,982,751	4,042,100	4,241	4,258,272	21,931,879
Crawford	4,664,714	4,473,474	0	7,985,130	16,038,062
Cuyahoga	358,218,000	194,026,000	33,661,000	72,382,000	745,423,000
Defiance	5,269,083	4,317,170	0	2,029,422	14,697,167
Delaware	20,818,189	35,899,775	89,586	16,065,503	0
Erie	9,167,445	10,924,137	3,025,252	6,706,962	26,697,584
Fairfield	18,909,608	12,785,138	146,067	14,432,844	44,864,648
Franklin	379,236,000	123,887,000	0	87,085,000	520,949,000
Fulton	7,044,687	4,244,967	0	4,557,825	15,624,351
Gallia	2,882,318	4,025,647	0	4,059,306	14,975,644
Geauga	23,957,698	10,693,407	438,928	6,831,064	35,724,239
Greene	52,468,981	0	0	16,543,739	48,326,965
Hamilton	240,271,000	60,955,000	42,367,000	88,789,000	424,288,000
Hancock	9,779,230	10,530,644	1,717,677	6,292,332	33,251,737
Henry	4,870,494	4,236,544	0	2,424,263	14,232,378
Hocking	8,179,307	0	0	1,953,353	14,316,259
Holmes	5,570,794	4,231,242	0	3,699,665	15,992,949
Huron	13,432,727	0	0	3,267,220	25,668,115
Jefferson	10,792,146	9,200,567	0	5,440,384	40,322,429
Knox	15,086,952	0	0	3,398,465	20,211,095
Lake	47,983,114	14,353,531	2,823,505	15,375,471	79,126,744
Licking	44,029,476	0	0	9,610,932	47,727,748
Logan	15,804,261	0	0	0	18,245,352
Lorain	45,366,966	30,262,477	0	17,333,874	115,327,311
Lucas	101,715,251	64,341,105	0	32,722,504	258,440,906
Mahoning	28,898,320	25,971,964	12,828,347	3,476,495	106,705,323
Marion	7,367,875	6,217,830	341,217	4,200,030	24,842,350
Medina	24,756,336	18,067,235	1,339,442	11,871,489	46,991,976
Miami	21,716,888	0	0	12,730,797	32,292,173
Monroe	1,384,366	1,437,392	0	2,251,123	9,390,071
Montgomery	127,913,753	58,729,713	8,065,138	49,534,619	274,340,334
Morrow	3,942,310	2,305,777	0	1,451,285	15,870,569
Muskingum	15,461,077	13,941,664	277,862	8,782,461	35,653,661
Noble	1,725,174	1,093,626	0	1,596,497	7,900,628
Pickaway	6513193	6338250	0	3491429	22332655
Pike	7,790,906	0	0	2,231,547	13,533,864
Portage	24,283,281	14,468,520	0	15,199,671	56,303,313

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

Special Assessments	All Other Revenue	Total Revenues
\$2,314,753	\$7,250,595	\$85,500,534
0	2,474,054	37,687,815
200,719	2,389,905	92,942,608
0	2,667,855	53,542,307
1,144,419	2,180,697	32,578,268
0	4,421,075	54,495,712
2,586,571	15,296,770	286,646,445
7,161	1,416,647	22,646,212
87,821	5,206,549	125,179,070
2,328,261	6,668,428	121,138,810
102,985	2,233,215	38,763,811
0	1,155,903	37,375,146
74,479	1,728,523	34,964,382
0	48,624,000	1,452,334,000
681,441	3,764,394	30,758,677
1,303,030	39,463,163	113,639,246
261,146	4,661,237	61,443,763
465,379	4,147,343	95,751,027
0	52,393,000	1,163,550,000
175,463	2,959,645	34,606,938
0	900,039	26,842,954
417,740	4,996,232	83,059,308
147,464	7,923,081	125,410,230
0	57,372,000	914,042,000
515,229	3,686,168	65,773,017
392,887	1,256,418	27,412,984
8,166	1,606,912	26,063,997
0	1,931,761	31,426,411
176,606	2,356,878	44,901,546
0	2,072,279	67,827,805
29,374	2,504,196	41,230,082
3,002,195	13,880,687	176,545,247
192,300	5,740,455	107,300,911
93,902	6,345,577	40,489,092
254,650	19,873,051	228,418,329
2,136,847	42,914,984	502,271,597
355,030	11,659,453	189,894,932
166,735	4,324,303	47,460,340
739,515	5,024,138	108,790,131
0	4,411,948	71,151,806
0	1,106,808	15,569,760
260,694	19,875,852	538,720,103
0	2,929,413	26,499,354
32,603	4,649,454	78,798,782
0	562,744	12,878,669
55332	1756359	40487218
0	3,055,966	26,612,283
167,923	5,872,260	116,294,968

(Continued)

Governmental Fund Revenues
For the Year Ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

<u>County</u>	<u>Property Taxes (1)</u>	<u>Sales Taxes</u>	<u>Other Taxes</u>	<u>Charges for Services</u>	<u>Inter- governmental</u>
Richland	\$16,838,954	\$13,512,656	\$0	\$11,899,619	\$62,436,378
Ross	8,550,453	11,254,088	0	0	28,446,695
Sandusky	6,809,843	7,083,217	0	5,439,441	27,330,940
Scioto	5,618,579	9,176,979	388,927	5,965,069	29,182,409
Seneca	6,570,817	6,470,436	0	3,169,531	24,118,479
Shelby	6,234,940	6,607,047	0	5,197,187	17,257,754
Stark	49,831,845	24,059,402	0	26,012,183	149,510,709
Summit	135,649,152	33,085,278	8,310,167	49,611,924	232,539,350
Trumbull	35,897,325	19,671,965	0	10,251,211	90,337,155
Tuscarawas	9,273,434	8,680,388	0	5,473,726	26,390,173
Union	10,966,686	8,981,387	0	4,836,343	22,747,753
Van Wert	2,467,534	3,278,578	100,660	2,297,926	12,044,553
Warren	58,288,722	0	0	13,308,055	38,376,967
Washington	8,776,205	9,271,737	0	4,783,417	28,729,094
Wayne	13,963,870	8,991,618	0	10,979,593	35,771,584
Wood	26,804,547	15,084,917	3,973,965	11,452,059	46,181,659

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

Special Assessments	All Other Revenue	Total Revenues
\$1,573,851	\$3,621,826	\$109,883,284
24,435	9,716,262	57,991,933
377,422	3,834,009	50,874,872
0	3,552,890	53,884,853
244,670	2,743,171	43,317,104
323,292	2,053,979	37,674,199
639,461	11,003,557	261,057,157
156,960	9,006,355	468,359,186
669,627	10,623,952	167,451,235
0	3,593,579	53,411,300
118,378	3,780,484	51,431,031
179,540	1,696,881	22,065,672
1,887,265	8,020,701	119,881,710
0	2,821,820	54,382,273
0	4,355,771	74,062,436
1,008,983	5,373,227	109,879,357

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2009**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$11,489,691	\$8,812,761	\$13,098,866	\$8,148,376	\$14,743,432	\$20,711,840
Ashland	4,823,839	1,615,523	5,711,003	4,967,715	11,558,224	6,948,701
Ashtabula	8,840,699	4,352,965	8,849,343	6,453,719	25,183,848	36,113,987
Athens	5,905,164	2,485,919	5,176,314	4,590,448	2,708,952	29,161,984
Auglaize	4,601,271	1,994,357	5,085,561	7,939,532	7,480,797	4,180,267
Belmont	8,085,500	3,393,086	8,887,842	5,070,026	10,861,093	15,008,344
Bulter	25,460,279	17,584,347	50,753,912	25,174,244	57,606,967	91,078,866
Carroll	2,207,949	1,007,362	2,164,170	3,658,739	4,250,162	5,809,782
Clark	8,418,108	13,981,133	15,875,959	11,584,029	25,883,788	43,867,988
Clermont	19,176,795	9,985,535	37,229,858	158,361	1,180,365	36,409,952
Clinton	5,812,873	2,461,417	4,301,258	4,752,566	4,255,496	12,243,179
Coshocton	3,232,070	1,826,463	5,140,868	5,516,188	8,974,168	10,394,249
Crawford	4,025,650	2,267,622	6,194,252	3,862,772	6,676,083	12,266,920
Cuyahoga	80,252,000	322,038,000	0	48,258,000	642,763,000	222,875,000
Defiance	5,100,360	1,674,043	4,685,386	4,362,405	4,560,424	6,294,558
Delaware	15,403,761	7,703,981	31,201,955	25,313,367	17,785,562	13,356,841
Erie	12,357,430	7,622,529	9,528,589	6,289,084	8,574,664	14,449,756
Fairfield	10,276,743	5,876,583	15,612,222	7,418,963	23,610,364	26,512,877
Franklin	102,295,000	71,545,000	130,012,000	40,595,000	350,151,000	381,820,000
Fulton	4,526,328	1,721,912	6,297,508	4,609,734	4,970,344	5,853,055
Gallia	3,423,609	1,445,764	5,427,123	3,545,015	2,881,407	7,077,085
Geauga	10,866,427	4,141,300	12,574,469	6,462,564	8,959,513	29,570,964
Greene	15,552,674	7,295,635	19,817,021	10,487,084	21,918,836	35,765,438
Hamilton	74,703,000	101,033,000	99,241,000	27,227,000	281,399,000	299,310,000
Hancock	5,838,308	3,276,165	8,627,236	5,631,918	16,809,287	11,395,760
Henry	2,519,503	1,366,029	3,382,677	4,413,536	1,820,735	11,483,980
Hocking	3,122,052	1,853,128	3,557,576	2,752,117	4,391,773	7,260,223
Holmes	4,941,914	1,715,200	3,517,571	7,709,559	214,262	12,488,150
Huron	5,781,879	1,664,369	5,295,598	6,764,738	10,173,027	13,266,246
Jefferson	5,920,216	3,926,377	9,510,657	6,650,817	17,185,357	16,296,798
Knox	6,228,729	2,179,242	6,371,465	4,446,632	415,995	13,643,822
Lake	17,894,631	43,560,931	0	11,532,678	23,977,649	79,160,128
Licking	23,707,582	0	22,276,569	7,526,995	4,650,960	46,642,334
Logan	5,191,775	2,505,634	5,128,038	9,490,816	2,509,434	15,535,538
Lorain	28,522,485	16,498,356	24,975,322	8,163,969	47,342,191	92,131,181
Lucas	39,810,339	58,413,219	71,442,032	15,048,145	138,186,425	130,006,866
Mahoning	24,881,632	20,391,628	22,654,327	11,043,197	47,905,806	56,956,278
Marion	6,248,141	2,164,027	10,246,092	4,300,215	7,244,359	13,275,757
Medina	25,964,107	10,407,761	19,856,626	8,380,943	25,423,067	20,523,361
Miami	14,576,070	0	18,600,299	10,217,135	13,801,169	14,748,863
Monroe	1,735,434	641,352	2,135,984	4,237,144	2,351,634	3,480,136
Montgomery	30,984,590	158,534,604	0	16,446,192	0	289,899,484
Morrow	3,552,702	1,486,235	3,479,993	3,287,901	2,517,896	7,282,812
Muskingum	8,792,721	6,293,337	10,997,541	8,616,846	1,284,884	38,152,557
Noble	1,682,130	419,387	1,222,484	3,117,434	793,619	3,367,448
Pickaway	5,469,339	2,251,513	6,686,987	8,031,931	4,621,981	9,357,221
Pike	3,146,237	1,302,044	2,721,073	4,103,968	3,475,417	6,249,430
Portage	15,678,725	9,935,782	15,963,729	7,880,399	37,491,493	26,021,871

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$732,604	\$50,032	\$5,897,325	\$81,002	\$7,707,576	\$965,777	\$92,439,282
0	19,000	0	0	88,326	435,176	176,591	36,344,098
0	270,177	0	0	0	1,391,020	240,743	91,696,501
120,179	7,016	0	881,152	0	505,173	123,416	51,665,717
0	0	1,264,746	567,432	0	351,046	91,010	33,556,019
379,000	0	173,902	2,342,315	0	603,482	411,173	55,215,763
0	571,952	0	2,388,023	4,780,375	7,410,684	5,061,871	287,871,520
631,673	0	1,196,889	2,393,389	0	68,597	8,098	23,396,810
0	1,459,134	0	4,661,310	0	960,000	701,407	127,392,856
3,313,258	0	2,095,312	10,728,455	0	4,581,973	829,836	125,689,700
357,964	14,928	637,150	1,240,704	0	5,254,601	628,667	41,960,803
0	337,400	393,119	335,979	0	422,496	208,738	36,781,738
333,757	0	0	196,496	0	585,000	511,809	36,920,361
50,676,000	0	0	76,145,000	0	23,551,000	17,197,000	1,483,755,000
293,359	0	602,094	3,554,398	0	1,764,833	225,329	33,117,189
0	426,112	0	1,395,229	0	3,407,000	1,845,146	117,838,954
728,351	0	0	67,073	0	1,440,611	1,083,192	62,141,279
504,795	0	58,686	3,165,621	2,213,261	1,578,387	960,679	97,789,181
5,620,000	19,468,000	0	93,248,000	18,130,000	26,884,000	13,999,000	1,253,767,000
1,602,359	0	6,651	1,200,405	758,742	352,868	78,027	31,977,933
514,765	179,000	396,575	1,904,223	94,743	285,694	96,124	27,271,127
0	0	0	9,061,860	0	577,164	256,888	82,471,149
2,311,887	2,766,639	0	1,453,864	0	12,250,000	1,313,585	130,932,663
14,876,000	8,575,000	0	698,000	0	13,485,000	4,708,000	925,255,000
212,671	1,045,778	0	3,500,551	0	1,900,175	762,808	59,000,657
1,275,338	0	148,072	229,298	262,864	2,221,775	121,001	29,244,808
696,100	255,206	70,763	2,367,201	12,866	254,226	45,691	26,638,922
0	238,250	0	260,475	0	335,000	202,070	31,622,451
0	0	322,689	400,330	0	544,000	394,235	44,607,111
1,058,982	0	331,779	466,063	0	1,703,486	1,908,738	64,959,270
0	0	0	1,940,957	2,053,506	769,696	468,746	38,518,790
2,332,866	0	0	5,149,803	0	3,283,200	1,500,872	188,392,758
1,338,020	1,219,161	0	3,293,605	0	852,511	527,525	112,035,262
945,853	320,500	0	0	0	377,750	352,723	42,358,061
399,263	0	0	4,730,849	482,752	2,152,722	1,568,601	226,967,691
0	9,130,575	2,638,690	69,683,974	0	5,468,503	7,007,220	546,835,988
0	0	0	9,121,887	0	7,602,306	2,196,941	202,754,002
198,965	174,000	0	2,794,501	0	496,477	611,072	47,753,606
753,025	0	0	2,353,899	681,637	1,920,601	497,171	116,762,198
0	602,603	0	4,068,048	0	504,400	251,900	77,370,487
885,041	0	0	434,487	0	40,213	12,841	15,954,266
11,403,767	0	0	19,137,468	24,034,151	2,975,426	2,172,581	555,588,263
927,804	0	886,724	2,273,565	290,759	2,188,044	317,488	28,491,923
0	0	0	1,304,917	2,672,868	1,327,630	875,490	80,318,791
676,091	0	0	857,244	190,000	121,236	41,176	12,488,249
437,512	416,121	3,489	539,601	0	414,674	40,292	38,270,661
655,623	271,313	0	4,020,200	0	422,412	216,186	26,583,903
0	0	0	2,932,435	0	1,028,713	824,446	117,757,593

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$13,788,805	\$5,953,880	\$13,315,170	\$5,273,515	\$32,878,416	\$27,508,821
Ross	5,971,306	4,167,469	9,976,256	6,044,073	517,630	25,928,830
Sandusky	5,707,586	3,648,830	9,241,095	5,587,430	400,494	23,548,724
Scioto	8,156,584	2,223,011	7,848,190	3,711,934	9,445,816	15,655,212
Seneca	5,574,424	2,420,124	6,359,472	3,020,029	7,989,604	9,859,584
Shelby	4,667,246	2,415,383	4,744,324	8,563,919	231,232	15,858,561
Stark	26,473,960	16,376,811	28,951,667	18,169,901	84,120,127	66,055,378
Summit	34,035,075	31,019,268	77,602,214	17,409,038	137,705,630	134,498,950
Trumbull	24,752,380	12,223,578	19,365,991	8,894,915	43,149,711	49,117,613
Tuscarawas	6,963,302	4,370,727	7,241,133	6,558,335	8,640,105	16,862,589
Union	11,414,974	2,475,547	6,852,816	5,895,941	3,819,033	16,176,892
Van Wert	4,471,211	1,285,933	2,920,504	4,578,485	106,170	6,259,285
Warren	26,208,266	10,786,539	27,133,526	7,294,406	929,624	43,595,284
Washington	6,271,639	2,110,858	7,926,992	7,851,411	15,853,083	12,118,090
Wayne	7,727,287	5,128,999	11,488,766	6,477,463	753,712	36,983,483
Wood	18,128,674	8,662,814	8,322,462	9,135,181	14,513,170	44,247,282

<u>Community Development</u>	<u>Conservation and Recreation</u>	<u>Other Current Expenditures</u>	<u>Capital Outlay</u>	<u>Inter- governmental</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total</u>
\$254,412	\$115,127	\$263	\$4,388,974	\$835,038	\$15,062,409	\$2,057,072	\$121,431,902
667,760	0	0	2,259,868	0	2,101,683	659,376	58,294,251
422,956	0	0	1,004,243	186,600	544,742	214,308	50,507,008
624,589	309,128	811,335	4,124,463	0	1,696,418	763,032	55,369,712
70,534	488,396	0	5,552,627	0	6,001,314	494,248	47,830,356
376,510	0	0	838,016	387,249	591,233	17,583	38,691,256
0	0	0	12,546,755	78,984	450,026	220,862	253,444,471
8,998,719	5,889,105	6,065,727	3,288,602	357,319	5,961,741	2,730,268	465,561,656
246,139	0	0	2,211,022	0	2,762,497	2,150,193	164,874,039
50,000	374,199	0	2,730,605	1,950,970	45,972	44,373	55,832,310
386,734	0	0	1,706,028	573,221	3,630,375	598,029	53,529,590
1,420,074	20,507	0	194,351	281,017	419,697	282,530	22,239,764
745,284	0	0	5,828,041	0	2,884,886	1,503,927	126,909,783
836,932	0	0	0	413,944	910,838	284,237	54,578,024
54,355	1,456,151	0	1,640,742	0	596,000	436,823	72,743,781
1,071,222	304,312	383,069	1,515,313	0	927,815	423,081	107,634,395

Water Enterprise Fund
Statement of Net Assets
For the Year Ended December 31, 2009

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashtabula	\$889,719	\$21,327,672	\$22,217,391	\$237,633	\$19,156,760
Athens	\$530,635	597,451	1,128,086	\$65,392	104,565
Belmont	2,757,853	21,033,748	23,791,601	1,065,865	10,490,983
Butler	20,972,519	139,722,498	160,695,017	5,630,628	64,636,469
Clark	1,577,132	5,615,496	7,192,628	364,030	2,169,306
Clermont	17,119,521	119,329,806	136,449,327	4,566,113	22,705,087
Erie	2,258,747	45,655,071	47,913,818	1,722,448	29,365,085
Fairfield	3,147,275	26,490,887	29,638,162	779,818	8,710,125
Fulton	1,932,487	13,982,548	15,915,035	1,140,853	2,942,461
Geauga	4,650,540	35,771,449	40,421,989	766,589	17,004,188
Greene	12,154,195	82,774,763	94,928,958	6,643,218	43,247,745
Jefferson	3,849,144	25,698,870	29,548,014	1,049,588	9,726,644
Lake	14,341,443	57,608,673	71,950,116	7,188,135	1,007,395
Licking	485,765	1,145,639	1,631,404	84,519	175,000
Logan	3,755,823	28,896,246	32,652,069	2,652,341	15,319,921
Lucas	1,593,722	42,175,441	43,769,163	324,253	2,758,945
Mahoning	1,419,504	12,721,414	14,140,918	462,906	4,905,421
Medina	3,083,388	108,117,854	111,201,242	4,013,474	47,810,218
Miami	349,097	5,112,696	5,461,793	1,260,466	2,506,770
Montgomery	56,632,685	116,880,833	173,513,518	11,055,637	33,649,775
Muskingum	3,205,782	22,821,322	26,027,104	648,670	9,382,317
Portage	6,485,176	19,009,725	25,494,901	2,420,351	4,522,247
Summit	2,540,309	0	2,540,309	29,306	131,519
Trumbull	2,899,937	14,673,990	17,573,927	666,176	1,988,795
Tuscarawas	808,217	6,483,972	7,292,189	112,686	1,273,420
Warren	14,396,482	110,552,573	124,949,055	2,208,183	10,686,174
Wayne	0	0	0	0	0

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$19,394,393	\$1,622,368	\$0	\$1,200,630	\$2,822,998
169,957	498,518	0	459,611	958,129
11,556,848	9,704,488	377,569	2,152,696	12,234,753
70,267,097	73,138,626	2,000,000	15,289,294	90,427,920
2,533,336	3,524,136	0	1,135,156	4,659,292
27,271,200	90,044,922	3,019,366	16,113,839	109,178,127
31,087,533	15,109,391	0	1,716,894	16,826,285
9,489,943	17,221,156	0	2,927,063	20,148,219
4,083,314	10,555,953	0	1,275,768	11,831,721
17,770,777	18,468,129	0	4,183,083	22,651,212
49,890,963	35,115,568	1,951,075	7,971,352	45,037,995
10,776,232	15,344,001	0	3,427,781	18,771,782
8,195,530	55,201,381	0	8,553,205	63,754,586
259,519	915,639	0	456,246	1,371,885
17,972,262	13,218,676	0	1,461,131	14,679,807
3,083,198	39,233,093	0	1,452,872	40,685,965
5,368,327	7,633,993	0	1,138,598	8,772,591
51,823,692	57,857,072	0	1,520,478	59,377,550
3,767,236	1,964,518	0	(269,961)	1,694,557
44,705,412	79,276,409	7,493,154	42,038,543	128,808,106
10,030,987	13,007,040	0	2,989,077	15,996,117
6,942,598	12,431,116	0	6,121,187	18,552,303
160,825	0	0	2,379,484	2,379,484
2,654,971	12,347,019	0	2,571,937	14,918,956
1,386,106	5,425,263	0	480,820	5,906,083
12,894,357	96,423,833	65,521	15,565,344	112,054,698
0	0	0	0	0

Water Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2009

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Rev/(Exp)
Ashtabula	\$2,619,118	\$2,151,322	\$0	\$467,796	(\$741,875)
Athens	690,710	662,729	37,549	(9,568)	(3,056)
Belmont	2,836,285	2,202,268	631,847	2,170	(160,420)
Butler	20,468,437	16,456,494	6,226,597	(2,214,654)	(3,348,899)
Clark	2,292,612	1,854,795	163,772	274,045	(56,385)
Clermont	12,308,086	7,509,148	4,048,934	750,004	(1,287,492)
Erie	8,357,354	4,790,277	1,518,778	2,048,299	(1,198,148)
Fairfield	2,406,358	1,561,119	823,860	21,379	(410,126)
Fulton	1,753,241	2,070,495	381,398	(698,652)	(214,557)
Geauga	6,828,358	5,936,644	1,517,128	(625,414)	(538,540)
Greene	9,056,252	4,980,855	1,955,180	2,120,217	(1,713,635)
Jefferson	4,813,006	3,317,210	1,272,365	223,431	(202,819)
Lake	16,528,154	9,754,452	3,216,563	3,557,139	(283,988)
Licking	308,801	388,507	36,899	(116,605)	146,949
Logan	2,756,639	1,458,584	452,824	845,231	(572,539)
Lucas	1,043,030	881,945	1,800,930	(1,639,845)	(192,988)
Mahoning	499,379	935,328	347,708	(783,657)	35,433
Medina	6,407,335	4,831,593	2,569,843	(994,101)	(1,624,702)
Miami	1,400,272	1,175,831	177,442	46,999	(31,873)
Montgomery	35,020,045	28,645,072	4,454,261	1,920,712	(953,116)
Muskingum	3,425,848	1,917,801	968,405	539,642	(398,602)
Portage	3,939,602	1,289,868	459,901	2,189,833	(266,165)
Summit	3,031	160	0	2,871	(9,824)
Trumbull	5,240,013	4,838,562	1,167,016	(765,565)	(5,162)
Tuscarawas	639,256	678,938	154,993	(194,675)	(17,166)
Warren	10,014,023	7,764,584	3,526,201	(1,276,762)	(269,560)
Wayne	0	23,106	0	(23,106)	0

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Net Income/ Change in Net Assets	Net Working Capital
\$0	\$15,100	\$0	(\$289,179)	\$652,086
0	0	0	(12,624)	465,243
7,479	0	85,806	(64,965)	1,691,988
0	0	3,060,402	(2,503,151)	15,341,891
0	0	34,722	252,382	1,213,102
0	0	1,416,887	879,399	12,553,408
0	17,117	461,729	1,294,763	536,299
0	0	884,404	495,657	2,367,457
0	0	1,164,988	251,779	791,634
242,725	0	825,998	(95,231)	3,883,951
123,316	6,393	317,913	841,418	5,510,977
0	0	60,066	80,678	2,799,556
0	50,000	787,378	4,010,529	7,153,308
64,350	72,250	430,554	452,998	401,246
52,982	0	0	325,674	1,103,482
776,567	55,000	0	(1,111,266)	1,269,469
61,494	0	274,083	(412,647)	956,598
0	0	3,008,675	389,872	(930,086)
0	0	39,652	54,778	(911,369)
0	156,930	1,277,002	2,087,668	45,577,048
16,242	2,808	378,145	532,619	2,557,112
12,000	0	0	1,935,668	4,064,825
35,493	0	0	28,540	2,511,003
481,420	1,980,518	669,016	(1,600,809)	2,233,761
0	0	0	(211,841)	695,531
0	0	3,926,128	2,379,806	12,188,299
0	0	0	(23,106)	0

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2009

All Counties Reporting Under GAAP

County	Long-Term Obligations				Total Long-Term Liabilities
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Ashtabula	\$0	\$4,855,000	\$14,301,760	\$0	\$19,156,760
Athens	0	0	98,933	39,044	137,977
Belmont	3,937,894	6,294,000	157,528	101,561	10,490,983
Butler	7,162,789	51,038,708	6,068,484	366,488	64,636,469
Clark	1,754,697	0	350,000	64,609	2,169,306
Clermont	0	22,335,000	370,087	0	22,705,087
Erie	5,379,870	0	23,968,304	16,911	29,365,085
Fairfield	8,662,161	0	0	47,964	8,710,125
Fulton	92,904	0	2,848,111	1,446	2,942,461
Geauga	0	3,484,000	13,399,562	120,626	17,004,188
Greene	8,590,000	550,000	0	34,107,745	43,247,745
Jefferson	1,612,372	0	8,065,639	48,633	9,726,644
Lake	0	0	0	1,007,395	1,007,395
Licking	175,000	0	0	0	175,000
Logan	0	14,913,725	392,807	13,389	15,319,921
Lucas	0	0	2,758,945	0	2,758,945
Mahoning	1,260,000	3,213,400	432,021	0	4,905,421
Medina	119,920	0	47,567,737	122,561	47,810,218
Miami	2,072,474	0	425,000	9,296	2,506,770
Montgomery	25,258,531	0	0	6,465,229	31,723,760
Muskingum	5,779,146	0	3,571,769	31,402	9,382,317
Portage	0	4,468,363	13,068	40,816	4,522,247
Summit	0	0	131,519	0	131,519
Trumbull	70,904	0	1,876,500	41,391	1,988,795
Tuscarawas	0	0	970,201	303,219	1,273,420
Warren	0	5,715,481	4,794,554	176,139	10,686,174
Wayne	0	0	0	0	0

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Sewer Enterprise Fund
Statement of Net Assets
For the Year Ended December 31, 2009

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Allen	\$5,103,521	\$40,193,327	\$45,296,848	\$3,479,665	\$13,758,873
Ashtabula	2,226,067	8,353,104	10,579,171	183,542	3,242,471
Athens	1,514,360	4,545,792	6,060,152	74,558	1,131,757
Auglaize	2,045,935	3,611,043	5,656,978	875,018	113,973
Belmont	348,496	10,111,945	10,460,441	317,621	7,200,893
Butler	35,537,890	191,753,036	227,290,926	5,359,237	46,348,502
Carroll	584,311	6,575,658	7,159,969	284,455	3,061,528
Clark	4,847,372	10,787,613	15,634,985	565,529	3,234,001
Clermont	38,267,393	176,128,788	214,396,181	6,010,354	41,955,860
Crawford	144,676	1,758,733	1,903,409	18,525	609,175
Cuyahoga	20,583,000	37,227,000	57,810,000	3,463,000	13,528,000
Defiance	721,697	5,756,521	6,478,218	59,022	153,633
Delaware	32,810,908	197,627,654	230,438,562	5,272,946	30,567,850
Erie	6,183,972	68,374,685	74,558,657	1,886,342	41,258,057
Fairfield	4,805,392	30,446,052	35,251,444	1,296,492	12,482,062
Franklin	3,771,000	21,693,000	25,464,000	1,451,000	6,123,000
Fulton	1,215,354	5,954,367	7,169,721	266,206	888,135
Gallia	3,414,301	5,213,510	8,627,811	457,057	2,417,230
Greene	14,251,912	205,746,042	219,997,954	11,451,410	143,088,784
Hamilton	64,125,000	1,255,468,000	1,319,593,000	55,290,000	666,520,000
Hocking	123,022	1,373,665	1,496,687	15,815	470,039
Holmes	876,436	4,826,721	5,703,157	194,681	2,573,919
Jefferson	626,011	13,768,760	14,394,771	1,480,873	1,947,876
Knox	2,558,153	3,131,307	5,689,460	59,596	68,287
Lake	10,987,994	16,901,855	27,889,849	1,537,905	17,355,390
Licking	3,736,374	17,579,496	21,315,870	166,732	10,716,763
Lorain	1,945,189	15,288,837	17,234,026	2,653,830	6,533,985
Lucas	7,165,825	24,437,163	31,602,988	939,392	18,506,242
Mahoning	24,653,903	76,049,433	100,703,336	8,605,831	20,621,894
Marion	3,382,931	8,137,533	11,520,464	207,677	2,300,286
Medina	15,053,843	150,384,906	165,438,749	5,172,304	40,575,690
Miami	684,888	10,377,699	11,062,587	1,586,105	6,381,619
Montgomery	52,163,446	210,714,509	262,877,955	17,209,553	66,810,394
Muskingum	7,726,145	44,734,785	52,460,930	1,335,256	23,045,899
Pickaway	348,320	2,522,915	2,871,235	257,292	2,098,273
Pike	420,175	1,604,846	2,025,021	25,340	29,214
Portage	17,523,976	86,254,208	103,778,184	3,082,122	25,374,530
Richland	2,166,515	25,935,205	28,101,720	245,469	3,446,686
Ross	52,740	96,415	149,155	1,804	0
Sandusky	796,722	4,714,895	5,511,617	224,922	1,223,721
Scioto	2,589,121	16,826,974	19,416,095	785,480	7,242,053
Seneca	295,435	1,111,973	1,407,408	142,485	63,264
Shelby	421,011	9,206,958	9,627,969	460,020	2,396,289
Stark	19,282,348	121,513,039	140,795,387	11,734,110	21,610,175
Summit	21,781,254	218,356,314	240,137,568	9,366,321	62,793,479
Trumbull	8,579,747	30,745,984	39,325,731	4,549,819	11,262,291
Tuscarawas	1,591,043	15,779,371	17,370,414	311,311	5,416,059
Warren	18,135,712	88,219,583	106,355,295	643,892	177,644
Washington	492,846	4,580,235	5,073,081	208,784	1,247,740
Wayne	1,806,850	11,276,094	13,082,944	1,301,185	3,818,967

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$17,238,538	\$22,302,609	\$1,958,145	\$3,797,556	\$28,058,310
3,426,013	4,906,397	0	2,246,761	7,153,158
1,206,315	3,394,253	0	1,459,584	4,853,837
988,991	3,593,543	0	1,074,444	4,667,987
7,518,514	2,775,922	0	166,005	2,941,927
51,707,739	138,014,580	4,000,000	33,568,607	175,583,187
3,345,983	3,433,788	0	380,198	3,813,986
3,799,530	7,249,782	0	4,585,673	11,835,455
47,966,214	125,928,129	2,867,809	37,634,029	166,429,967
627,700	1,270,584	0	5,125	1,275,709
16,991,000	21,638,000	0	19,181,000	40,819,000
212,655	5,626,521	0	639,042	6,265,563
35,840,796	164,900,941	4,242,263	25,454,562	194,597,766
43,144,399	35,246,158	0	(3,831,900)	31,414,258
13,778,554	17,024,303	0	4,448,587	21,472,890
7,574,000	15,250,000	0	2,640,000	17,890,000
1,154,341	5,118,683	0	896,697	6,015,380
2,874,287	2,763,272	0	2,990,252	5,753,524
154,540,194	55,386,562	1,203,935	8,867,263	65,457,760
721,810,000	339,661,000	5,234,000	252,888,000	597,783,000
485,854	899,965	0	110,868	1,010,833
2,768,600	2,197,934	0	736,623	2,934,557
3,428,749	10,228,128	205,172	532,722	10,966,022
127,883	3,071,696	0	2,489,881	5,561,577
18,893,295	15,941,855	0	(6,945,301)	8,996,554
10,883,495	6,868,050	0	3,564,325	10,432,375
9,187,815	6,523,770	0	1,522,441	8,046,211
19,445,634	5,256,584	0	6,900,770	12,157,354
29,227,725	43,387,292	5,720,433	22,367,886	71,475,611
2,507,963	5,711,294	0	3,301,207	9,012,501
45,747,994	107,012,297	0	12,678,458	119,690,755
7,967,724	2,785,691	0	309,172	3,094,863
84,019,947	137,661,705	5,725,897	35,470,406	178,858,008
24,381,155	21,037,408	37,650	7,004,717	28,079,775
2,355,565	299,434	0	216,236	515,670
54,554	1,596,826	0	373,641	1,970,467
28,456,652	21,440,680	2,021,186	9,228,907	32,690,773
3,692,155	22,478,081	0	1,931,484	24,409,565
1,804	96,415	0	50,936	147,351
1,448,643	3,355,170	0	707,804	4,062,974
8,027,533	9,287,232	0	2,101,330	11,388,562
205,749	1,133,373	0	68,286	1,201,659
2,856,309	6,635,929	0	135,731	6,771,660
33,344,285	91,109,723	0	16,341,379	107,451,102
72,159,800	153,243,260	0	11,176,728	164,419,988
15,812,110	19,044,710	0	4,468,911	23,513,621
5,727,370	10,676,170	0	966,874	11,643,044
821,536	88,219,583	0	17,314,176	105,533,759
1,456,524	3,299,512	0	317,045	3,616,557
5,120,152	7,167,057	0	795,735	7,962,792

Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2009

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues (Expenses)
Allen	\$6,290,486	\$3,046,550	\$1,315,408	\$1,928,528	(\$317,442)
Ashtabula	1,488,466	1,857,201	0	(368,735)	(130,200)
Athens	499,274	373,349	122,969	2,956	(40,717)
Auglaize	5,953,304	5,601,488	157,206	194,610	75,284
Belmont	1,044,772	826,329	267,699	(49,256)	(285,444)
Butler	18,759,922	11,551,662	10,159,669	(2,951,409)	(2,779,363)
Carroll	753,503	564,843	265,597	(76,937)	(138,087)
Clark	3,969,321	2,567,007	502,437	899,877	(104,257)
Clermont	14,290,826	9,092,050	7,664,765	(2,465,989)	(1,638,778)
Crawford	195,339	235,344	59,890	(99,895)	(38,062)
Cuyahoga	20,204,000	12,162,000	1,866,000	6,176,000	(413,000)
Defiance	571,481	454,931	128,465	(11,915)	(103,695)
Delaware	11,856,738	8,280,896	4,957,117	(1,381,275)	(1,642,504)
Erie	6,561,079	6,094,902	2,469,831	(2,003,654)	(1,608,771)
Fairfield	3,188,624	2,204,221	837,095	147,308	(548,100)
Franklin	5,726,000	4,485,000	430,000	811,000	(88,000)
Fulton	179,474	317,392	160,379	(298,297)	(42,466)
Gallia	305,301	191,023	159,201	(44,923)	(75,356)
Greene	15,298,287	5,870,371	3,917,119	5,510,797	(4,615,294)
Hamilton	189,069,000	101,033,000	32,064,000	55,972,000	(15,568,000)
Hocking	172,373	121,042	57,778	(6,447)	(24,312)
Holmes	844,805	741,752	220,520	(117,467)	215,440
Jefferson	1,288,958	580,111	631,755	77,092	(76,528)
Knox	1,418,102	1,119,238	131,485	167,379	35,411
Lake	5,481,974	6,140,718	548,360	(1,207,104)	630
Licking	2,598,220	1,638,413	293,961	665,846	(460,889)
Lorain	1,251,252	902,869	375,127	(26,744)	(240,227)
Lucas	4,191,052	3,016,858	829,832	344,362	(524,200)
Mahoning	23,745,476	17,776,645	3,136,562	2,832,269	(145,348)
Marion	1,149,178	747,500	334,707	66,971	(79,476)
Medina	12,627,754	12,337,032	4,660,706	(4,369,984)	(1,542,034)
Miami	1,837,662	1,711,809	285,010	(159,157)	234,402
Montgomery	42,612,156	29,306,158	9,865,352	3,440,646	(2,960,987)
Muskingum	4,058,592	3,732,806	906,947	(581,161)	(836,402)
Pickaway	384,577	332,128	40,235	12,214	0
Pike	445,061	440,963	65,853	(61,755)	(4,262)
Portage	10,223,414	6,680,833	2,208,981	1,333,600	(1,518,043)
Richland	2,631,974	1,852,351	1,489,883	(710,260)	(152,439)
Ross	55,214	27,514	5,000	22,700	0
Sandusky	1,062,794	830,281	241,208	(8,695)	(51,558)
Scioto	2,843,233	2,124,122	391,111	328,000	(372,323)
Seneca	309,290	448,764	40,806	(180,280)	(2,601)
Shelby	808,206	711,949	265,691	(169,434)	(47,389)
Stark	22,028,501	13,900,220	4,098,148	4,030,133	(1,702,187)
Summit	34,362,752	30,619,513	6,980,239	(3,237,000)	824,296
Trumbull	13,466,787	13,602,792	1,933,654	(2,069,659)	(419,427)
Tuscarawas	2,026,184	3,404,660	388,286	(1,766,762)	612,915
Warren	7,531,172	7,170,707	3,513,005	(3,152,540)	(46,641)
Washington	666,462	557,608	194,686	(85,832)	(46,405)
Wayne	664,113	646,298	255,383	(237,568)	1,585,251

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$413,279	\$17,850	\$1,215,657	\$1,623,856
20,521	0	0	(478,414)	2,042,525
0	0	0	(37,761)	1,439,802
0	0	0	269,894	1,170,917
197,000	0	4,009	(133,691)	30,875
0	0	5,235,255	(495,517)	30,178,653
0	0	0	(215,024)	299,856
0	0	542,539	1,338,159	4,281,843
0	0	1,856,892	(2,247,875)	32,257,039
0	0	50,737	(87,220)	126,151
0	10,000	0	5,753,000	17,120,000
0	0	342,710	227,100	662,675
0	0	7,656,058	4,632,279	27,537,962
11,393	0	70,747	(3,530,285)	4,297,630
0	0	1,088,880	688,088	3,508,900
0	0	133,000	856,000	2,320,000
0	0	180,192	(160,571)	949,148
0	0	2,221,599	2,101,320	2,957,244
84,296	2,099	119,929	1,097,629	2,800,502
0	0	5,601,000	46,005,000	8,835,000
0	0	0	(30,759)	107,207
0	0	0	97,973	681,755
0	0	22,643	23,207	(854,862)
70,665	38,830	25,478	260,103	2,498,557
0	0	0	(1,206,474)	9,450,089
72,250	0	0	277,207	3,569,642
1,200,000	1,200,000	0	(266,971)	(708,641)
1,030,945	0	0	851,107	6,226,433
283,944	250,000	863,578	3,584,443	16,048,072
0	0	8,140	(4,365)	3,175,254
0	0	4,773,715	(1,138,303)	9,881,539
0	0	309,939	385,184	(901,217)
0	109,675	1,246,466	1,616,450	34,953,893
56,013	47,559	1,833,006	423,897	6,390,889
0	0	0	12,214	91,028
0	0	0	(66,017)	394,835
0	0	0	(184,443)	14,441,854
0	128,400	0	(991,099)	1,921,046
0	0	0	22,700	50,936
0	0	0	(60,253)	571,800
0	0	513,707	469,384	1,803,641
94,586	94,586	0	(182,881)	152,950
270,000	0	73,238	126,415	(39,009)
0	0	55,154	2,383,100	7,548,238
0	35,493	3,281,736	833,539	12,414,933
1,553,893	827,053	5,104,711	3,342,465	4,029,928
0	0	0	(1,153,847)	1,279,732
0	0	3,264,210	65,029	17,491,820
0	0	0	(132,237)	284,062
0	0	0	1,347,683	505,665

Sewer Enterprise Fund
Long Term Obligation
For the Year Ended December 31, 2009

All Counties Reporting Under GAAP

County	Long-Term Obligations				Total Long-Term Liabilities
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Allen	\$0	\$4,077,140	\$0	\$9,681,733	\$13,758,873
Ashtabula	0	359,000	2,883,471	0	3,242,471
Athens	113,200	577,200	461,140	0	1,151,540
Auglaize	0	0	17,500	215,318	232,818
Belmont	7,170,801	0	0	30,092	7,200,893
Butler	7,877,164	36,210,569	2,020,498	240,271	46,348,502
Carroll	0	2,869,100	184,200	8,228	3,061,528
Clark	2,496,454	0	658,580	78,967	3,234,001
Clermont	0	27,130,000	8,894,934	5,930,926	41,955,860
Crawford	568,170	0	39,663	1,342	609,175
Cuyahoga	4,610,000	0	8,918,000	0	13,528,000
Defiance	0	124,300	0	29,333	153,633
Delaware	1,997,034	28,411,713	0	159,103	30,567,850
Erie	5,369,110	0	35,799,714	89,233	41,258,057
Fairfield	11,173,419	0	829,082	479,561	12,482,062
Franklin	0	0	6,023,000	100,000	6,123,000
Fulton	376,201	0	510,489	1,445	888,135
Gallia	1,721,800	0	689,838	5,592	2,417,230
Greene	1,490,000	4,450,000	10,492,019	126,656,765	143,088,784
Hamilton	650,835,000	0	0	15,685,000	666,520,000
Hocking	0	464,100	0	5,939	470,039
Holmes	0	2,366,500	202,112	5,307	2,573,919
Jefferson	1,615,865	0	316,528	15,483	1,947,876
Knox	0	0	56,978	11,309	68,287
Lake	0	0	0	17,355,390	17,355,390
Licking	0	0	10,693,412	23,351	10,716,763
Lorain	5,820,000	0	672,212	41,773	6,533,985
Lucas	0	0	18,489,777	16,465	18,506,242
Mahoning	79,812	12,143,400	7,783,058	615,624	20,621,894
Marion	2,005,000	0	274,618	20,668	2,300,286
Medina	0	0	40,018,422	557,268	40,575,690
Miami	4,769,945	0	1,602,336	9,638	6,381,919
Montgomery	14,269,636	0	0	50,215,753	64,485,389
Muskingum	12,263,362	5,394,300	4,624,033	764,204	23,045,899
Pickaway	0	0	2,098,273	0	2,098,273
Pike	0	0	0	29,214	29,214
Portage	0	10,071,199	15,207,375	95,956	25,374,530
Richland	3,128,108	0	270,249	48,329	3,446,686
Ross	0	0	0	0	0
Sandusky	0	0	1,213,118	10,603	1,223,721
Scioto	6,261,815	0	950,845	29,393	7,242,053
Seneca	0	0	63,264	0	63,264
Shelby	0	0	2,355,388	40,901	2,396,289
Stark	10,155,456	0	10,798,296	656,423	21,610,175
Summit	44,372,655	0	17,612,182	808,642	62,793,479
Trumbull	462,652	3,227,600	7,192,782	379,257	11,262,291
Tuscarawas	0	0	4,717,691	698,368	5,416,059
Warren	0	0	0	177,644	177,644
Washington	5,255,364	0	0	588,721	5,844,085
Wayne	1,752,100	2,039,637	0	27,230	3,818,967

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Landfill Enterprise Fund
Statement of Net Assets
For the Year Ended December 31, 2009

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashland	\$730,383	\$76,948	\$807,331	\$55,647	\$1,686,499
Carroll	28,342	0	28,342	17,500	4,359,611
Crawford	537,347	1,729,709	2,267,056	437,343	2,692,026
Defiance	8,348,567	10,637,090	18,985,657	132,545	3,719,831
Erie	6,094,878	6,497,155	12,592,033	1,318,965	32,696,618
Hancock	1,799,636	12,641,872	14,441,508	437,488	5,814,249
Henry	1,983,094	394,399	2,377,493	72,240	2,739,408
Huron	451,917	2,621,641	3,073,558	334,573	2,959,753
Knox	75,940	143,164	219,104	89,475	1,277,730
Lake	10,987,994	16,901,855	27,889,849	1,537,905	17,355,390
Medina	1,542,078	9,201,665	10,743,743	1,097,937	2,862,580
Montgomery	41,814,060	46,709,400	88,523,460	7,909,785	445,939
Portage	1,154,827	3,265,102	4,419,929	766,378	321,975
Wood	1,090,079	2,231,767	3,321,846	408,143	7,000,421

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$1,742,146	\$76,948	\$0	(\$1,011,763)	(\$934,815)
4,377,111	0	0	(4,348,769)	(4,348,769)
3,129,369	(376,566)	0	(485,747)	(862,313)
3,852,376	5,276,614	1,687,626	8,169,041	15,133,281
34,015,583	(12,565,325)	0	(8,858,225)	(21,423,550)
6,251,737	3,831,305	2,850,305	1,508,161	8,189,771
2,811,648	394,399	0	(828,554)	(434,155)
3,294,326	2,520,897	0	(2,741,665)	(220,768)
1,367,205	143,164	0	(1,291,265)	(1,148,101)
18,893,295	15,941,855	0	(6,945,301)	8,996,554
3,960,517	5,633,449	0	1,149,777	6,783,226
8,355,724	40,450,666	14,765,773	24,951,297	80,167,736
1,088,353	2,805,134	0	526,442	3,331,576
7,408,564	727,104	0	(4,813,822)	(4,086,718)

Landfill Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2009

All Counties Reporting Under GAAP

<u>County</u>	<u>Operating Revenues</u>	<u>Expenses Less Depreciation</u>	<u>Depreciation</u>	<u>Operating Income/Loss</u>	<u>Non-Operating Revenues (Expenses)</u>
Ashland	\$241,110	\$348,928	\$3,871	(\$111,689)	\$0
Carroll	0	213,560	0	(213,560)	73,587
Crawford	6,342,063	5,626,819	107,226	608,018	(219,097)
Defiance	2,562,702	2,013,974	267,669	281,059	204,894
Erie	3,966,515	3,241,617	335,199	389,699	(957,788)
Hancock	4,174,935	2,534,906	368,233	1,271,796	129,444
Henry	878,313	1,200,276	32,077	(354,040)	21,346
Huron	2,274,206	1,926,380	143,987	203,839	(16,628)
Knox	0	17,563	0	(17,563)	0
Lake	5,481,974	6,140,718	548,360	(1,207,104)	630
Medina	7,052,312	6,812,204	341,478	(101,370)	475,917
Montgomery	21,411,545	15,921,912	2,680,492	2,809,141	(543,824)
Portage	3,111,702	2,704,014	259,268	148,420	(157,403)
Wood	1,455,768	2,070,795	594,036	(1,209,063)	(203,124)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$111,689)	\$674,736
37,885	0	0	(102,088)	10,842
0	0	396	389,317	100,004
0	0	0	485,953	8,216,022
0	154,000	8,195	(713,894)	4,775,913
0	0	0	1,401,240	1,362,148
0	0	100,011	(232,683)	1,910,854
75,000	0		262,211	117,344
101,159	0	0	83,596	(13,535)
0	0	0	(1,206,474)	9,450,089
0	0	0	374,547	444,141
782,738	0	0	3,048,055	33,904,275
0	0	0	(8,983)	388,449
291,614	0	72,105	(1,048,468)	681,936

Landfill Enterprise Fund
Long-Term Obligations
For the Year Ended December 31, 2009

All Counties Reporting Under GAAP

County	Long-Term Obligations				
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Liabilities
Ashland	\$0	\$0	\$0	\$1,686,499	\$1,686,499
Carroll	0	0	0	4,359,611	4,359,611
Crawford	2,692,026	0	0	0	2,692,026
Defiance	0	0	0	3,719,831	3,719,831
Erie	18,072,142	0	0	14,624,476	32,696,618
Hancock	2,337,775	0	0	3,476,474	5,814,249
Henry	0	0	0	2,739,408	2,739,408
Huron	0	0	0	2,959,753	2,959,753
Knox	0	0	0	1,277,730	1,277,730
Lake	0	0	0	17,355,390	17,355,390
Medina	0	0	2,851,373	11,207	2,862,580
Montgomery	0	0	0	445,939	445,939
Portage	0	286,505	244	35,226	321,975
Wood	228,729	0	0	6,771,692	7,000,421

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**General Long-Term Obligations
For the Year Ended December 31, 2009**

All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Allen	\$10,794,999	\$4,679,410	\$530,000	\$3,307,055	\$43,046
Ashland	3,015,000	0	0	0	154,965
Ashtabula	3,523,007	0	29,418	102,500	305,324
Athens	975,000	0	787,000	610,497	49,810
Auglaize	315,000	651,744	640,000	71,604	0
Belmont	8,296,642	0	0	200,040	111,465
Bulter	79,932,055	11,658,332	0	2,119,417	2,704,140
Carroll	430,000	0	0	15,398	35,818
Clark	17,001,657	0	0	0	0
Clermont	10,150,000	5,441,000	0	1,321,727	0
Clinton	11,421,668	30,000	0	190,000	69,280
Coshocton	3,360,000	0	260,000	804,544	134,833
Crawford	11,089,160	0	0	0	0
Cuyahoga	521,483,000	0	10,000,000	0	81,000
Defiance	1,930,000	985,300	225,460	1,160,787	238,377
Delaware	34,852,989	5,279,869	0	0	0
Erie	16,841,638	621,733	0	0	70,914
Fairfield	16,579,049	1,788,039	2,074,528	0	296,016
Franklin	273,814,000	0	0	48,496,000	1,175,000
Fulton	760,000	203,970	216,109	879,924	12,603
Gallia	1,507,072	0	0	459,954	6,523
Geauga	650,000	2,291,402	0	0	22,253
Greene	9,545,000	80,000	9,747,500	9,610,000	0
Hamilton	99,732,000	4,200,000	0	8,334,000	0
Hancock	9,805,548	2,225,998	0	425,221	0
Henry	20,000	127,593	0	328,086	0
Hocking	240,000	35,300	590,630	0	0
Holmes	3,459,000	0	0	0	0
Huron	8,101,000	0	0	0	0
Jefferson	20,847,709	0	3,196,508	182,154	260,813
Knox	8,665,000	0	0	1,576,256	144,777
Lake	18,992,000	8,855,850	0	127,500	0
Licking	8,410,138	415,081	0	0	70,133
Logan	5,672,875	1,415,273	0	0	0
Lorain	24,595,000	3,555,864	0	843,707	0
Lucas	38,191,100	17,020,500	0	3,008,611	119,300
Mahoning	31,227,930	0	353,987	790,672	0
Marion	8,106,638	0	2,375,000	16,477	0
Medina	5,399,541	1,230,364	0	1,069,461	0
Miami	4,530,000	0	0	0	74,736
Monroe	220,227	0	0	1,591	129,240
Montgomery	39,763,796	1,205,425	0	0	563,276
Morrow	5,635,867	0	0	992,443	105,859
Muskingum	13,514,410	759,364	467,000	0	258,220
Noble	600,000	0	0	0	8,725
Pickaway	568,282	167,000	0	0	61,274
Pike	2,762,007	0	0	1,358,555	267,675
Portage	13,067,522	994,885	0	471,979	0

Compensated Absences	All Other Liabilities	Total Liabilities
\$3,208,887	\$0	\$22,563,397
1,040,396	0	4,210,361
144,965	345,306	4,450,520
1,766,366	2,588,366	6,777,039
1,672,107	0	3,350,455
3,146,120	0	11,754,267
8,266,086	2,702,796	107,382,826
1,049,240	30,000	1,560,456
4,716,511	0	21,718,168
5,335,683	0	22,248,410
1,188,652	0	12,899,600
1,042,088	0	5,601,465
1,122,454	0	12,211,614
2,158,000	4,399,000	538,121,000
1,195,228	0	5,735,152
3,806,134	0	43,938,992
2,694,636	0	20,228,921
3,895,399	8,277	24,641,308
41,134,000	5,154,000	369,773,000
893,430	389,281	3,355,317
1,603,759	0	3,577,308
3,020,143	195,000	6,178,798
6,079,562	460,638	35,522,700
42,377,000	1,414,000	156,057,000
2,872,277	1,885,427	17,214,471
1,748,778	0	2,224,457
770,260	0	1,636,190
1,035,860	0	4,494,860
1,795,379	0	9,896,379
2,618,555	1,051,143	28,156,882
1,156,359	0	11,542,392
12,380,953	0	40,356,303
3,878,231	0	12,773,583
0	0	7,088,148
16,860,860	0	45,855,431
21,015,356	20,740,872	100,095,739
8,414,342	1,745,579	42,532,510
1,633,269	0	12,131,384
4,980,702	0	12,680,068
2,984,941	8,765,900	16,355,577
410,625	0	761,683
20,936,907	18,581,852	81,051,256
830,283	0	7,564,452
3,836,114	9,918,792	28,753,900
444,091	0	1,052,816
1,394,766	0	2,191,322
782,106	0	5,170,343
4,292,841	1,456,599	20,283,826

(Continued)

General Long-Term Obligations
For the Year Ended December 31, 2009
(Continued)
All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Richland	\$20,881,888	\$4,570,000	\$12,230,000	\$1,531,898	\$1,790,704
Ross	7,957,380	3,125,000	0	560,530	130,874
Sandusky	4,025,000	155,174	0	0	52,203
Scioto	11,149,073	0	0	35,144	2,598,138
Seneca	4,905,000	0	0	71,742	7,041
Shelby	0	23,187	0	12,257	613,624
Stark	0	3,945,255	0	5,869,457	86,910
Summit	56,726,917	0	0	0	1,302,397
Trumbull	22,441,551	2,058,998	0	2,390,862	349,611
Tuscarawas	0	0	866,000	0	29,909
Union	6,733,882	2,535,000	0	24,961	0
Van Wert	5,866,477	0	0	727,502	120,434
Warren	6,203,329	13,657,815	0	6,531,709	11,044
Washington	5,255,364	0	0	0	12,434
Wayne	8,908,000	0	0	200,727	0
Wood	5,995,233	737,000	0	0	0

Compensated Absences	All Other Liabilities	Total Liabilities
\$5,338,521	\$0	\$46,343,011
1,943,683	0	13,717,467
2,336,269	0	6,568,646
1,906,171	0	15,688,526
1,762,268	0	6,746,051
1,734,887	0	2,383,955
8,964,411	0	18,866,033
20,756,522	5,275,224	84,061,060
5,951,959	1,471,968	34,664,949
1,790,698	0	2,686,607
1,412,496	0	10,706,339
749,377	0	7,463,790
4,955,805	0	31,359,702
495,746	80,541	5,844,085
3,369,885	0	12,478,612
4,688,310	138,045	11,558,588

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