



Dave Yost • Auditor of State

Counties
Summary Financial Information

AS of and For the Year Ended December 31, 2010

Local Government Services Section

Counties
Summary Financial Information
As of and For the Year Ended December 31, 2010

Table of Contents

Letter of Transmittal	3
County Financial Data:	
Government-Wide Financial Data:	
Summary Data from the Statement of Net Assets	4
Revenues from the Statement of Activities	8
Expenses from the Statement of Activities	12
General and Governmental Fund Financial Data:	
Summary Data from the General Fund Balance Sheet.....	16
Summary Data from the Governmental Fund Balance Sheet.....	20
General Fund Revenues.....	24
General Fund Expenditures	28
Governmental Fund Revenues	32
Governmental Fund Expenditures.....	36
Enterprise Funds:	
Water --Summary Data from the Statement of Net Assets	40
Water --Summary Data from the Statement of Revenues, Expenses and Changes in Net Assets.....	42
Water --Long-Term Obligations	44
Sewer--Summary Data from the Statement of Net Assets.....	46
Sewer--Summary Data from the Statement of Revenues, Expenses and Changes in Net Assets.....	48
Sewer--Long-Term Obligations.....	50
Landfill--Summary Data from the Statement of Net Assets.....	52
Landfill--Summary Data from the Statement of Revenues, Expenses and Changes in Net Assets.....	54
Landfill--Long-Term Obligations	56
General Long – Term Obligations	58

This page left blank, intentionally



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, 2010 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, 2010
(Continued)
All Counties Reporting Under GAAP

County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Allen	\$67,936,639	\$60,973,223	\$0	\$128,909,862	\$26,213,567
Ashland	30,183,359	42,523,998	0	72,707,357	9,275,849
Ashtabula	67,116,191	141,271,807	0	208,387,998	23,148,809
Athens	38,138,124	61,073,212	0	99,211,336	14,800,272
Auglaize	39,248,630	39,961,961	0	79,210,591	8,666,139
Belmont	51,179,529	73,932,815	182,041	125,294,385	14,417,180
Butler	267,631,695	392,759,611	1,278,091	661,669,397	119,811,698
Carroll	16,796,142	10,961,928	0	27,758,070	5,285,547
Clark	94,570,996	87,965,325	0	182,536,321	31,093,140
Clermont	112,862,140	153,352,597	0	266,214,737	39,442,924
Clinton	73,656,315	50,435,565	0	124,091,880	8,820,597
Coshocton	24,944,209	28,982,083	0	53,926,292	8,983,622
Crawford	33,208,290	54,007,459	0	87,215,749	10,141,242
Cuyahoga	1,176,059,000	632,454,000	0	1,808,513,000	562,347,000
Defiance	41,015,528	60,617,065	0	101,632,593	8,746,031
Delaware	132,145,605	185,115,477	0	317,261,082	34,801,596
Erie	56,865,144	62,634,901	0	119,500,045	22,455,852
Fairfield	98,355,533	178,772,544	0	277,128,077	33,813,870
Franklin	1,447,497,000	651,831,000	0	2,099,328,000	555,207,000
Fulton	40,436,749	42,739,673	0	83,176,422	8,748,721
Gallia	14,057,843	23,919,630	0	37,977,473	5,638,767
Geauga	81,428,295	160,140,797	0	241,569,092	31,619,856
Greene	132,096,097	161,329,650	0	293,425,747	65,096,515
Hancock	58,322,691	99,837,387	0	158,160,078	16,971,537
Henry	27,941,507	35,962,642	0	63,904,149	7,943,563
Hocking	19,191,412	20,829,069	0	40,020,481	6,441,172
Holmes	20,272,609	26,844,282	0	47,116,891	8,558,716
Jefferson	56,372,712	92,173,611	170,153	148,716,476	16,467,708
Knox	41,740,140	57,678,772	192,557	99,611,469	12,890,306
Lake	169,475,192	148,444,302	0	317,919,494	65,229,698
Licking	86,311,221	66,910,306	0	153,221,527	35,861,967
Logan	31,739,542	66,801,965	0	98,541,507	13,614,829
Lorain	209,453,099	138,436,813	0	347,889,912	74,900,426
Lucas	391,961,270	319,262,002	0	711,223,272	187,927,009
Mahoning	157,413,696	146,362,527	1,381,794	305,158,017	64,440,298
Marion	43,960,600	66,391,105	0	110,351,705	14,403,216
Medina	92,531,670	55,809,991	107,332	148,448,993	36,604,303
Miami	68,045,870	89,463,853	0	157,509,723	17,310,275
Monroe	10,343,422	16,928,655	0	27,272,077	2,368,607
Montgomery	549,538,623	536,203,027	0	1,085,741,650	203,470,244
Morrow	19,144,770	31,401,683	0	50,546,453	5,447,922
Muskingum	81,183,242	102,124,138	0	183,307,380	28,598,054
Noble	11,349,111	23,499,542	0	34,848,653	2,688,667
Pickaway	33,815,641	40,253,436	124,862	74,193,939	9,152,965
Pike	29,365,471	38,893,457	0	68,258,928	5,292,510
Portage	121,274,401	89,603,323	0	210,877,724	36,402,266
Preble	21,047,925	26,217,396	1,550	47,266,871	5,494,077

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$18,963,329	\$45,176,896	\$39,262,226	\$31,132,350	\$13,338,390	\$83,732,966
3,025,444	12,301,293	39,785,581	17,368,016	3,252,467	60,406,064
8,647,226	31,796,035	134,109,127	36,482,221	6,000,615	176,591,963
4,487,075	19,287,347	59,527,226	20,441,239	(44,476)	79,923,989
2,152,998	10,819,137	39,681,959	21,846,930	6,862,565	68,391,454
9,369,593	23,786,773	66,035,171	28,788,096	6,684,345	101,507,612
100,389,083	220,200,781	331,658,664	126,058,432	(16,248,480)	441,468,616
1,486,783	6,772,330	10,478,475	9,944,593	562,672	20,985,740
18,695,161	49,788,301	71,478,924	51,886,419	9,382,677	132,748,020
9,781,801	49,224,725	141,210,092	50,539,990	25,239,930	216,990,012
11,234,578	20,055,175	39,232,128	30,480,069	34,324,508	104,036,705
4,487,226	13,470,848	24,653,822	11,268,728	4,532,894	40,455,444
13,796,067	23,937,309	42,293,390	19,226,347	1,758,703	63,278,440
481,577,000	1,043,924,000	290,217,000	65,621,000	408,751,000	764,589,000
8,254,957	17,000,988	56,331,968	22,880,948	5,418,689	84,631,605
42,996,887	77,798,483	142,801,699	69,160,527	27,500,373	239,462,599
16,293,606	38,749,458	43,521,250	24,886,974	12,342,363	80,750,587
18,480,665	52,294,535	163,190,447	46,952,236	14,690,859	224,833,542
351,717,000	906,924,000	367,933,000	575,694,000	248,777,000	1,192,404,000
2,357,656	11,106,377	41,166,896	25,601,324	5,301,825	72,070,045
2,972,446	8,611,213	21,936,336	6,431,294	998,630	29,366,260
4,803,500	36,423,356	157,038,178	37,866,079	10,241,479	205,145,736
24,073,832	89,170,347	141,842,305	53,626,736	8,786,359	204,255,400
13,264,676	30,236,213	89,079,826	35,002,666	3,841,373	127,923,865
1,303,321	9,246,884	35,603,001	14,934,023	4,120,241	54,657,265
1,344,319	7,785,491	19,963,139	9,690,358	2,581,493	32,234,990
3,120,768	11,679,484	23,732,122	9,737,292	1,967,993	35,437,407
22,647,771	39,115,479	70,075,743	33,203,727	6,321,527	109,600,997
9,173,342	22,063,648	49,273,409	23,119,705	5,154,707	77,547,821
34,999,760	100,229,458	127,745,311	70,352,428	19,592,297	217,690,036
9,216,243	45,078,210	55,042,863	27,214,456	25,885,998	108,143,317
5,244,524	18,859,353	58,128,590	1,681,627	19,871,937	79,682,154
38,575,476	113,475,902	109,806,034	4,101,344	120,506,632	234,414,010
128,233,132	316,160,141	175,461,604	173,835,725	45,765,802	395,063,131
47,089,453	111,529,751	103,555,314	88,057,503	2,015,449	193,628,266
11,836,420	26,239,636	58,514,744	24,714,574	882,751	84,112,069
11,121,697	47,726,000	50,886,694	44,066,418	5,769,881	100,722,993
17,773,503	35,083,778	80,495,795	27,924,768	14,005,382	122,425,945
598,295	2,966,902	16,611,287	6,857,216	836,672	24,305,175
52,785,831	256,256,075	497,684,238	126,414,900	205,386,437	829,485,575
6,941,126	12,389,048	24,710,538	11,486,933	1,959,934	38,157,405
22,300,797	50,898,851	80,698,922	42,736,422	8,973,185	132,408,529
735,841	3,424,508	22,993,802	7,232,800	1,197,543	31,424,145
4,016,407	13,169,372	39,583,223	18,555,716	2,885,628	61,024,567
6,745,767	12,038,277	31,865,223	16,659,737	7,695,691	56,220,651
19,946,678	56,348,944	24,312,564	108,316,126	21,900,090	154,528,780
1,372,652	6,866,729	25,207,266	11,265,051	3,927,825	40,400,142

(Continued)

Statement of Net Assets
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Richland	\$98,190,264	\$108,505,675	\$548,370	207,244,309	\$31,633,900
Ross	33,309,534	38,533,814	116,831	71,960,179	15,789,899
Sandusky	44,471,408	42,625,972	0	87,097,380	10,605,837
Scioto	31,839,009	82,500,881	190,921	114,530,811	11,124,181
Seneca	40,316,725	63,914,209	178,274	104,409,208	7,148,594
Shelby	31,809,856	87,038,491	0	118,848,347	8,204,912
Stark	236,838,090	166,561,246	0	403,399,336	77,330,316
Trumbull	147,881,351	113,356,631	319,218	261,557,200	43,791,345
Tuscarawas	60,619,866	81,610,391	0	142,230,257	11,978,552
Union	50,508,147	74,160,271	0	124,668,418	17,043,337
Van Wert	18,029,820	24,161,141	0	42,190,961	4,655,080
Warren	187,339,552	101,162,545	0	288,502,097	45,451,447
Washington	46,401,330	142,022,040	77,441	188,500,811	12,211,552
Wayne	63,120,746	87,416,824	61,782	150,599,352	20,590,711
Wood	132,708,776	77,980,505	0	210,689,281	33,490,667

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$39,795,448	\$71,429,348	\$72,402,548	\$59,078,783	\$4,333,630	\$135,814,961
10,920,547	26,710,446	28,514,024	10,894,400	5,841,309	45,249,733
4,660,590	15,266,427	38,619,795	23,225,193	9,985,965	71,830,953
12,143,957	23,268,138	72,071,585	20,210,651	(1,019,563)	91,262,673
5,478,247	12,626,841	59,352,403	23,969,468	8,460,496	91,782,367
1,943,761	10,148,673	86,619,418	20,558,155	1,522,101	108,699,674
16,337,612	93,667,928	160,060,611	121,986,782	27,684,015	309,731,408
29,225,935	73,017,280	95,961,357	72,927,254	19,651,309	188,539,920
3,149,831	15,128,383	79,311,944	32,571,088	15,218,842	127,101,874
8,751,341	25,794,678	65,696,098	26,069,859	7,107,783	98,873,740
6,268,702	10,923,782	22,536,254	11,367,981	(2,637,056)	31,267,179
29,301,133	74,752,580	92,647,187	115,430,883	5,671,447	213,749,517
4,963,436	17,174,988	137,326,947	23,340,957	10,657,919	171,325,823
10,200,539	30,791,250	78,929,883	33,596,597	7,281,622	119,808,102
7,918,663	41,409,330	76,501,053	60,983,979	31,794,919	169,279,951

Revenues from the Statement of Activities
For the Year ended December 31, 2010
(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			
Allen	\$10,118,035	\$28,699,690	\$1,959,219	\$10,841,528	\$14,245,977	\$0
Ashland	3,266,283	16,548,761	0	6,737,546	6,050,045	28,961
Ashtabula	13,968,921	50,270,188	513,166	14,578,143	8,570,869	0
Athens	5,284,055	24,220,318	592,904	11,839,334	6,735,970	0
Auglaize	6,920,385	11,006,322	411,450	5,427,195	7,188,814	0
Belmont	6,952,418	20,830,351	662,035	9,767,998	11,647,600	0
Butler	40,071,814	94,761,474	5,773,244	59,510,293	30,225,506	8,601,549
Carroll	3,271,837	13,358,394	1,806,317	4,711,579	1,808,612	0
Clark	18,937,572	47,792,693	5,421,738	17,707,004	19,451,080	0
Clermont	22,864,454	29,908,877	11,089,846	20,032,222	22,548,673	499,899
Clinton	4,305,773	13,192,263	417,680	7,358,053	6,206,100	0
Coshocton	4,557,057	17,758,185	1,506,660	6,303,792	4,320,073	4,148
Crawford	11,962,289	16,827,172	2,727,013	5,554,788	4,564,150	0
Cuyahoga	89,235,000	602,090,000	25,574,000	358,218,000	193,692,000	33,385,000
Defiance	4,137,518	10,967,885	1,231,429	4,808,561	4,426,384	89,373
Delaware	20,646,654	23,846,740	5,930,837	25,272,791	38,193,995	240,937
Erie	11,828,034	20,112,985	514,605	9,379,766	12,757,185	1,518,696
Fairfield	16,238,461	37,609,461	1,926,151	22,947,834	17,505,746	138,741
Franklin	122,662,000	476,313,000	16,547,000	400,475,000	130,876,000	0
Fulton	5,588,170	11,600,584	2,398,540	7,148,290	6,120,809	0
Gallia	4,853,499	12,396,469	831,479	2,978,940	4,072,767	0
Geauga	8,304,064	28,981,728	6,828,593	24,931,380	11,305,481	0
Greene	19,367,912	36,605,600	795,697	34,496,922	21,090,415	864,158
Hancock	7,619,678	25,176,187	3,083,158	10,064,930	11,033,040	1,814,383
Henry	3,007,690	12,218,590	541,985	5,742,238	3,666,293	0
Hocking	2,646,293	12,936,157	114,626	5,997,556	2,731,980	0
Holmes	5,043,812	10,692,829	1,845,553	5,636,136	4,555,354	0
Jefferson	7,977,537	35,004,090	2,424,839	9,397,024	9,534,744	0
Knox	3,979,383	13,682,020	3,273,856	10,161,034	5,726,806	0
Lake	20,033,464	70,340,808	11,365,649	47,326,051	14,692,338	2,659,767
Licking	12,166,231	32,858,806	2,529,889	21,358,372	23,619,086	0
Logan	3,520,614	8,396,099	3,437,620	15,428,557	0	0
Lorain	413,666,059	83,042,736	11,305,406	44,989,392	26,902,969	0
Lucas	40,509,871	222,284,059	6,362,043	92,211,038	68,196,018	4,486,693
Mahoning	23,060,573	86,406,523	3,056,458	29,785,879	27,168,574	0
Marion	5,269,353	18,721,850	8,510,728	7,353,911	6,511,622	387,965
Medina	16,565,307	34,872,838	1,774,421	25,492,978	18,688,554	0
Miami	17,641,367	15,142,033	6,327,060	11,660,153	13,068,296	0
Monroe	2,259,417	8,725,211	1,256,374	1,429,881	1,482,300	0
Montgomery	68,548,284	225,154,922	10,497,929	130,703,355	61,439,062	8,395,654
Morrow	2,889,155	13,848,507	500,057	4,153,751	2,692,984	0
Muskingum	11,642,730	29,542,557	2,717,914	16,027,767	14,683,620	346,541
Noble	1,801,458	6,930,336	95,957	1,806,394	1,117,396	0
Pickaway	5,338,278	13,436,446	0	6,599,156	5,883,970	0
Pike	2,829,373	11,037,642	4,600,962	3,948,888	3,591,117	0
Portage	18,345,411	13,693,228	4,535,512	25,207,098	16,017,457	0
Preble	3,774,390	13,468,553	583,668	4,323,031	4,444,871	0

General Revenues				Total	Total
Unrestricted	Investment			General	General and
Grants	Earnings	Other	Transfers	Revenues	Program Revenues
\$5,826,292	\$11,292	\$2,716,467	\$0	\$33,641,556	\$74,418,500
2,522,665	139,524	1,303,104	(8)	16,781,837	36,596,881
8,933,448	449,604	868,043	0	33,400,107	98,152,382
1,930,005	802,564	1,628,391	0	22,936,264	53,033,541
902,145	236,831	(49,284)	0	13,705,701	32,043,858
1,201,929	938,180	1,407,801	(184,934)	24,778,574	53,223,378
13,554,729	3,380,084	2,629,479	0	117,901,640	258,508,172
775,718	82,167	313,580	(38,030)	7,653,626	26,090,174
5,324,949	803,985	1,874,066	250,090	45,411,174	117,563,177
6,912,591	1,011,196	1,302,747	0	52,307,328	116,170,505
1,632,037	126,335	1,382,044	44,483,322	61,187,891	79,103,607
3,502,986	248,228	618,441	0	14,997,668	38,819,570
1,745,129	330,574	1,427,654	0	13,622,295	45,138,769
111,259,000	12,198,000	17,005,000	(1,338,000)	724,419,000	1,441,318,000
2,413,069	643,974	1,140,267	(2,427,692)	11,093,936	27,430,768
4,128,424	2,343,063	1,327,967	(50,000)	71,457,177	121,881,408
3,922,025	946,058	1,442,077	10,396	29,976,203	62,431,827
4,614,553	0	616,545	0	45,823,419	101,597,492
6,035,000	15,695,000	0	0	553,081,000	1,168,603,000
3,368,506	570,981	1,691,617	(114,531)	18,785,672	38,372,966
1,300,057	321,253	518,994	0	9,192,011	27,273,458
2,961,133	937,259	2,953,712	(87,750)	43,001,215	87,115,600
4,842,994	2,298,235	1,846,448	(89,053)	65,350,119	122,119,328
2,882,342	492,360	288,224	0	26,575,279	62,454,302
2,642,120	156,813	827,744	0	13,035,208	28,803,473
886,099	460,152	461,986	0	10,537,773	26,234,849
1,088,168	237,029	86,251	0	11,602,938	29,185,132
2,562,048	327,912	508,317	0	22,330,045	67,736,511
3,175,551	150,227	2,106,347	(69,216)	21,250,749	42,186,008
3,883,648	1,881,176	9,261,515	50,000	79,754,495	181,494,416
7,242,261	683,859	3,525,105	(332,628)	56,096,055	103,650,981
3,223,316	448,211	2,812,506	(54,796)	21,857,794	37,212,127
16,197,866	2,078,700	3,022,217	900,000	94,091,144	602,105,345
26,653,179	4,957,751	27,986,962	0	224,491,641	493,647,614
9,601,640	905,562	5,694,278	0	73,155,933	185,679,487
1,830,628	353,724	2,252,848	0	18,690,698	51,192,629
5,369,766	1,406,206	2,399,122	1,413,932	54,770,558	107,983,124
5,582,505	399,929	657,784	0	31,368,667	70,479,127
532,019	215,043	236,193	0	3,895,436	16,136,438
22,215,732	8,770,936	5,281,174	(3,573,588)	233,232,325	537,433,460
2,464,970	123,359	1,298,358	0	10,733,422	27,971,141
2,463,062	735,554	714,791	0	34,971,335	78,874,536
414,711	148,335	280,575	0	3,767,411	12,595,162
1,602,393	296,912	915,215	0	15,297,646	34,072,370
1,439,578	178,680	1,060,919	(5,615)	10,213,567	28,681,544
34,005,281	2,315,318	1,082,667	(348,416)	78,279,405	114,853,556
1,336,247	166,335	437,530	0	10,708,014	28,534,625

(Continued)

Revenues from the Statement of Activities
For the Year ended December 31, 2010
(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	\$13,593,526	\$51,121,166	\$1,715,261	\$25,040,024	\$14,387,513	\$0
Ross	8,245,120	22,028,889	1,130,012	8,956,159	12,000,398	0
Sandusky	7,604,028	19,600,681	499,550	6,845,764	8,009,396	0
Scioto	6,875,556	23,960,110	3,760,312	5,890,900	10,384,569	0
Seneca	4,719,371	19,168,824	5,637,110	5,223,539	6,895,795	0
Shelby	7,119,063	12,097,805	119,979	6,017,896	6,893,973	145,042
Stark	26,198,972	127,500,075	13,213,520	56,234,621	20,223,966	0
Trumbull	20,463,369	79,291,441	609,965	36,545,866	20,813,466	0
Tuscarawas	7,614,352	16,455,036	2,920,356	9,400,266	9,115,316	0
Union	7,004,565	15,668,879	1,824,731	10,893,125	9,298,891	0
Van Wert	3,680,889	9,475,193	891,468	2,492,389	3,875,258	396,935
Warren	16,959,810	17,843,458	6,489,133	33,058,573	27,206,742	7,907,564
Washington	5,872,014	24,995,471	601,721	9,366,523	9,809,132	0
Wayne	11,488,426	26,642,569	2,314,907	14,159,500	9,362,158	0
Wood	19,439,829	38,579,522	838,328	26,097,579	15,671,971	120,907

General Revenues				Total General Revenues	Total General and Program Revenues
Unrestricted Grants	Investment Earnings	Other	Transfers		
\$4,717,711	\$768,416	\$626,824	\$0	\$45,540,488	\$111,970,441
1,279,565	207,628	1,290,899	0	23,734,649	55,138,670
3,850,356	383,177	3,002,752	0	22,091,445	49,795,704
1,553,454	10,026	916,397	0	18,755,346	53,351,324
1,870,248	99,135	902,207	0	14,990,924	44,516,229
4,381,876	155,109	25,274	(275,000)	17,344,170	36,681,017
9,501,713	1,849,388	4,238,343	0	92,048,031	258,960,598
7,480,346	585,540	754,150	162,586	66,341,954	166,706,729
7,295,558	364,715	2,003,412	0	28,179,267	55,169,011
5,284,472	768,985	735,260	0	26,980,733	51,478,908
1,599,274	137,406	221,042	2,494	8,724,798	22,772,348
9,169,890	2,044,082	17,398	0	79,404,249	120,696,650
2,136,556	1,160,530	483,740	0	22,956,481	54,425,687
3,103,757	706,265	934,403	0	28,266,083	68,711,985
3,590,082	1,677,641	1,679,896	(176,934)	48,661,142	107,518,821

Expenses from the Statement of Activities
For the Year ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$12,852,426	\$8,780,327	\$10,579,107	\$11,287,779	\$14,285,227	\$15,702,366
Ashland	4,962,843	1,717,934	6,120,744	5,504,408	11,519,776	6,350,615
Ashtabula	11,525,818	4,698,828	8,047,714	8,432,453	28,751,703	33,479,822
Athens	6,480,388	2,593,333	5,624,263	7,592,197	2,978,477	29,672,911
Auglaize	4,790,959	1,821,894	5,158,018	6,972,858	5,559,173	3,729,402
Belmont	10,126,540	3,139,856	8,428,500	5,852,073	11,706,480	12,589,123
Butler	29,955,984	16,189,897	41,089,596	25,701,107	62,355,137	72,649,003
Carroll	2,321,687	1,123,593	2,165,118	4,566,501	4,684,930	6,109,601
Clark	9,986,129	13,649,222	15,650,852	14,023,453	27,554,583	38,657,686
Clermont	19,921,084	11,067,269	27,108,436	15,137,153	1,236,885	29,356,890
Clinton	6,486,469	2,690,704	4,653,320	5,731,107	3,965,762	9,684,594
Coshocton	3,432,775	1,769,711	5,138,232	7,776,260	9,374,074	9,302,126
Crawford	4,484,199	2,316,244	5,845,704	5,288,315	6,781,950	11,415,649
Cuyahoga	91,649,000	351,593,000	0	46,541,000	223,498,000	664,149,000
Defiance	5,975,966	1,609,094	4,498,335	5,613,669	4,857,956	5,394,850
Delaware	16,638,122	9,460,900	36,177,196	17,232,200	17,212,053	10,380,175
Erie	13,755,462	9,455,698	9,508,291	5,623,471	8,281,075	9,579,264
Fairfield	11,632,207	8,105,426	16,369,806	11,200,993	24,015,477	21,510,978
Franklin	119,360,000	72,112,000	142,062,000	37,187,000	361,609,000	306,335,000
Fulton	4,528,348	1,911,260	6,761,938	4,580,614	5,422,171	4,858,005
Gallia	3,576,379	1,590,159	6,030,894	4,340,592	3,144,528	6,227,909
Geauga	12,498,283	4,145,917	13,029,583	15,540,378	9,220,565	28,498,808
Greene	15,481,252	6,593,506	19,577,281	10,763,264	22,813,912	29,666,749
Hancock	6,640,009	3,645,316	7,467,419	7,865,066	17,320,605	10,474,145
Henry	3,115,192	1,504,869	3,288,197	4,442,561	1,745,882	12,108,419
Hocking	3,194,631	1,761,989	3,577,151	3,968,023	4,326,379	7,285,664
Holmes	4,366,185	1,728,000	3,564,619	4,215,355	246,731	12,484,673
Jefferson	6,189,441	3,573,245	9,476,851	7,273,883	18,755,114	14,174,160
Knox	6,035,909	2,101,009	6,675,712	6,104,722	471,674	11,532,090
Lake	18,863,482	44,860,027	0	12,112,329	24,273,237	71,236,914
Licking	23,545,043	0	22,464,292	7,993,264	4,691,348	38,394,980
Logan	4,062,164	4,286,463	5,739,493	5,363,886	1,197,833	14,744,259
Lorain	35,430,144	18,903,502	28,122,593	18,286,540	44,923,883	75,143,365
Lucas	43,523,364	57,513,591	75,890,806	22,753,282	134,793,714	102,068,218
Mahoning	25,322,205	20,051,505	23,179,616	12,330,738	53,158,099	45,491,138
Marion	6,289,917	216,492	10,018,279	5,192,878	8,027,891	10,936,360
Medina	21,992,260	10,578,428	19,949,574	11,495,509	24,377,658	15,988,908
Miami	12,851,916	0	18,139,014	11,840,755	14,011,503	12,761,984
Monroe	1,768,172	679,190	2,050,249	3,947,620	2,206,222	2,937,349
Montgomery	47,184,127	165,863,588	0	19,558,766	0	273,398,775
Morrow	3,885,316	1,367,054	3,405,908	4,892,993	2,785,390	7,729,973
Muskingum	10,556,466	6,314,627	12,277,179	8,382,650	2,760,505	32,352,933
Noble	1,727,163	479,797	1,473,183	3,565,188	768,239	3,403,151
Pickaway	5,612,743	2,311,272	7,268,498	3,286,465	3,758,377	8,087,514
Pike	3,983,608	1,249,126	2,940,383	5,735,405	3,740,545	5,404,580
Portage	20,223,876	10,384,799	16,633,078	9,109,063	34,831,584	22,847,102
Preble	3,761,183	1,835,724	4,157,417	4,598,860	2,592,907	8,095,635

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$0	\$1,442,441	\$54,971	\$157,409	\$1,125,795	\$76,267,848
0	0	29,804	211,450	153,091	36,570,665
0	219,965	0	0	189,559	95,345,862
180,400	15,349	0	0	101,649	55,238,967
0	0	1,314,608	0	81,012	29,427,924
320,000	0	0	0	366,551	52,529,123
0	593,168	11,860	4,710,532	4,884,161	258,140,445
1,314,765	0	1,193,273	0	37,924	23,517,392
0	1,348,005	0	0	633,765	121,503,695
8,527,746	0	3,549,947	0	631,181	116,536,591
312,332	21,833	549,812	0	452,733	34,548,666
0	155,711	394,795	0	185,389	37,529,073
657,676	0	0	0	782,277	37,572,014
51,011,000	0	0	0	16,724,000	1,445,165,000
388,007	2,149	0	0	192,224	28,532,250
0	771,104	0	0	3,338,841	111,210,591
2,241,277	0	0	0	706,418	59,150,956
1,919,673	0	0	0	683,007	95,437,567
8,539,000	20,676,000	0	0	13,791,000	1,081,671,000
2,617,460	0	14,766	661,392	66,308	31,422,262
546,305	222,846	222,086	0	96,824	25,998,522
299,691	0	0	0	197,380	83,430,605
2,509,058	2,514,172	0	0	1,177,903	111,097,097
171,049	1,007,216	0	0	671,081	55,261,906
942,230	0	693,402	285,907	19,085	28,145,744
696,100	253,453	70,765	12,866	45,691	25,192,712
0	207,858	0	0	183,745	26,997,166
1,540,861	11,400	0	0	1,308,309	62,303,264
0	0	0	2,039,618	272,330	35,233,064
3,844,525	0	0	0	1,365,345	176,555,859
946,386	628,620	0	0	503,687	99,167,620
742,600	750,413	0	0	285,288	37,172,399
1,323,316	0	0	0	1,736,986	223,870,329
0	16,715,134	0	0	5,714,103	458,972,212
0	0	0	0	1,896,879	181,430,180
158,000	137,397	0	0	512,986	41,490,200
1,779,845	0	0	0	306,928	106,469,110
0	538,551	0	0	351,205	70,494,928
1,049,965	0	20,512	0	0	14,659,279
16,990,933	0	0	0	2,028,967	525,025,156
1,005,031	0	1,137,996	477,237	300,762	26,987,660
0	0	0	0	567,813	73,212,173
892,614	0	0	0	35,578	12,344,913
577,266	439,563	124,283	0	30,762	31,496,743
406,270	301,670	0	0	238,433	24,000,020
0	0	0	0	1,087,187	115,116,689
866,964	0	0	48,141	79,984	26,036,815

(Continued)

Expenses from the Statement of Activities
For the Year ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$10,736,018	\$10,236,257	\$13,560,903	\$9,466,054	\$35,306,755	\$25,765,017
Ross	7,073,093	3,939,912	9,670,250	8,232,899	688,518	22,501,002
Sandusky	5,771,793	3,761,078	9,479,347	5,856,964	445,732	21,445,322
Scioto	7,433,426	2,214,279	7,072,990	5,328,797	9,409,293	12,519,381
Seneca	6,607,949	2,789,182	7,045,536	5,459,357	8,111,894	8,534,447
Shelby	4,884,850	2,559,637	5,191,064	10,731,986	242,250	14,202,345
Stark	27,652,672	16,259,692	27,189,232	23,379,836	84,524,663	54,445,251
Trumbull	23,837,754	12,666,649	19,943,327	11,460,064	40,847,051	44,830,389
Tuscarawas	8,669,129	4,384,603	8,816,458	9,950,095	8,256,348	14,011,973
Union	10,817,736	2,851,552	6,923,020	4,644,326	3,297,771	15,210,709
Van Wert	4,551,450	1,372,115	2,885,954	4,984,863	108,009	6,261,233
Warren	20,967,013	12,180,744	27,337,486	8,448,937	690,070	43,436,111
Washington	5,660,377	2,095,250	8,557,181	5,701,350	15,702,548	10,385,361
Wayne	7,826,914	5,466,859	10,383,256	9,775,297	481,906	32,232,617
Wood	19,669,072	8,849,847	8,549,690	9,285,390	13,485,278	43,211,007

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$453,456	\$144,876	\$0	\$0	\$1,945,411	\$107,614,747
1,798,263	0	0	15,975	522,118	54,442,030
449,141	0	0	163,000	197,052	47,569,429
712,439	655,565	866,964	0	812,375	47,025,509
31,267	311,366	0	0	183,747	39,074,745
372,597	0	0	292,541	38,965	38,516,235
0	0	0	79,888	244,127	233,775,361
225,575	0	0	0	1,924,255	155,735,064
0	373,642	0	0	39,401	54,501,649
315,537	0	0	1,433,617	313,006	45,807,274
908,944	5,193	0	195,886	259,218	21,532,865
1,959,237	0	0	0	1,339,714	116,359,312
590,777	0	0	649,353	250,360	49,592,557
590,225	527,294	0	0	433,965	67,718,333
1,076,951	471,532	1,760,266	399,154	425,681	107,183,868

Summary Data from the General Fund Balance Sheet
Fro the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$5,696,411	\$13,234,315	\$5,581,804	\$7,199,570	\$1,641,457
Ashland	1,747,813	6,545,686	4,037,476	4,351,576	323,150
Ashtabula	3,710,186	9,784,117	4,835,444	5,623,223	247,541
Athens	1,288,767	5,215,173	2,304,405	2,951,520	3,529
Auglaize	3,007,171	10,401,152	2,630,497	3,227,953	2,755,249
Belmont	2,704,990	10,814,430	4,043,645	5,008,904	2,726,638
Carroll	314,760	3,173,631	1,989,752	2,229,183	120,810
Clark	6,257,127	15,944,509	5,504,758	6,920,362	1,595,103
Clermont	13,610,154	39,068,421	21,068,988	22,856,345	4,614,774
Clinton	16,026,488	36,902,623	18,831,652	19,560,581	697,897
Coshocton	1,671,371	4,916,852	2,471,823	2,887,497	428,497
Crawford	1,678,123	5,749,619	2,824,807	3,146,604	483,777
Cuyahoga	163,442,000	342,938,000	57,006,000	86,881,000	44,086,000
Defiance	5,322,838	13,390,298	2,574,282	3,018,096	5,134,671
Delaware	14,738,103	40,665,658	16,337,086	18,272,554	3,220,565
Erie	6,039,845	17,284,884	8,213,863	9,278,600	903,562
Fairfield	8,738,560	27,389,475	11,959,027	14,044,152	2,625,259
Franklin	201,834,000	319,649,000	69,018,000	82,883,000	16,966,000
Fulton	4,732,883	8,354,658	2,163,773	2,486,313	320,644
Gallia	657,760	4,007,212	2,407,366	2,762,108	61,381
Geauga	5,211,699	19,429,610	12,409,177	13,197,442	633,138
Greene	14,626,522	31,254,771	11,970,904	13,971,775	700,449
Hancock	4,194,325	9,938,856	4,240,170	5,228,422	492,930
Henry	3,701,586	6,674,071	2,088,631	2,395,446	133,524
Hocking	2,255,163	5,263,735	2,487,705	2,722,608	36,183
Holmes	1,230,120	5,319,036	3,310,257	3,705,650	206,999
Jefferson	1,109,699	8,913,249	3,862,871	4,251,385	454,981
Knox	2,149,994	8,022,447	4,822,737	5,407,992	492,106
Lake	11,508,637	29,734,660	13,272,891	15,640,953	3,408,857
Licking	7,316,770	20,176,434	8,180,712	10,216,040	1,100,079
Logan	1,367,730	6,410,061	3,740,154	4,197,714	2,212,347
Lorain	9,784,415	35,236,244	8,988,808	11,960,293	20,874,869
Lucas	20,988,205	59,753,837	25,321,043	31,389,134	477,651
Mahoning	8,810,070	31,285,326	15,433,436	18,699,505	3,192,822
Marion	2,835,367	8,459,923	4,355,160	5,000,566	654,237
Medina	5,855,849	22,809,738	11,736,189	13,605,972	503,379
Miami	9,770,092	18,530,739	5,764,607	6,314,042	1,457,500
Monroe	411,253	2,195,622	1,342,713	1,691,255	28,690
Montgomery	37,254,756	97,358,178	37,101,983	45,033,377	7,634,195
Morrow	1,354,557	4,229,212	2,331,815	2,619,712	319,137
Muskingum	5,375,173	15,944,404	8,042,562	9,445,443	252,644
Noble	781,818	2,183,504	104,298	1,169,042	74,992
Pickaway	2,152,257	7,134,604	3,604,101	4,525,747	106,741
Pike	5,117,986	7,872,852	1,950,755	2,219,370	250,195
Portage	6,185,914	23,926,280	6,477,049	8,681,000	999,938
Preble	2,834,090	6,409,904	2,028,573	2,554,695	216,134

Unreserved Fund Balance	Total Fund Balance
\$4,393,288	\$6,034,745
1,870,960	2,194,110
3,913,353	4,160,894
2,260,124	2,263,653
4,417,950	7,173,199
3,078,888	5,805,526
823,638	944,448
7,429,044	9,024,147
11,597,302	16,212,076
16,644,145	17,342,042
1,600,858	2,029,355
2,119,238	2,603,015
211,971,000	256,057,000
5,237,531	10,372,202
19,172,539	22,393,104
7,102,722	8,006,284
10,720,064	13,345,323
219,800,000	236,766,000
5,547,701	5,868,345
1,183,723	1,245,104
5,599,030	6,232,168
16,582,547	17,282,996
4,217,504	4,710,434
4,145,101	4,278,625
2,504,944	2,541,127
1,406,387	1,613,386
4,206,883	4,661,864
2,122,349	2,614,455
10,684,850	14,093,707
8,860,315	9,960,394
0	2,212,347
2,401,082	23,275,951
27,887,052	28,364,703
9,392,999	12,585,821
2,805,120	3,459,357
8,700,387	9,203,766
10,759,197	12,216,697
475,677	504,367
44,690,606	52,324,801
1,290,363	1,609,500
6,246,317	6,498,961
939,470	1,014,462
2,502,116	2,608,857
5,403,287	5,653,482
14,245,342	15,245,280
3,639,075	3,855,209

(Continued)

Summary Data from the General Fund Balance Sheet
Fro the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Richland	\$1,752,787	\$13,072,348	\$9,286,957	\$12,649,221	\$570,067
Ross	2,363,191	11,036,901	5,254,833	6,163,794	782,206
Sandusky	3,664,806	8,892,665	3,099,897	3,864,732	459,079
Scioto	16,314	5,967,387	3,577,866	5,519,369	594,732
Seneca	2,618,915	6,958,099	1,988,534	2,852,729	837,853
Shelby	808,051	4,880,819	3,131,194	3,863,995	44,741
Stark	17,100,183	40,017,760	19,547,425	22,053,366	4,981,443
Trumbull	7,814,951	21,621,362	104,383,612	11,800,413	1,019,922
Tuscarawas	9,848,454	17,530,448	5,789,678	6,309,110	665,787
Union	5,987,617	13,127,654	5,480,249	6,453,217	863,451
Van Wert	880,104	3,343,188	2,015,432	2,404,480	58,035
Warren	23,869,535	45,567,437	16,271,786	18,704,138	1,951,468
Washington	7,669,698	13,697,000	3,847,660	4,542,006	592,797
Wayne	4,633,956	13,446,710	5,793,078	6,727,836	626,415
Wood	15,166,376	30,137,067	10,937,676	12,570,501	4,291,916

Unreserved Fund Balance	Total Fund Balance
(\$146,940)	\$423,127
4,090,901	4,873,107
4,568,854	5,027,933
(146,714)	448,018
3,267,517	4,105,370
972,083	1,016,824
12,982,951	17,964,394
8,801,027	9,820,949
10,555,551	11,221,338
5,810,986	6,674,437
880,673	938,708
24,911,831	26,863,299
8,562,197	9,154,994
6,092,459	6,718,874
13,274,650	17,566,566

Summary Data from the Governmental Fund Balance Sheet
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$37,594,319	\$69,385,155	\$25,042,170	\$29,910,383	\$8,384,382
Ashland	16,249,760	30,250,798	11,438,834	13,091,286	15,288,552
Ashtabula	37,804,195	65,246,085	20,309,188	27,031,106	3,552,510
Athens	19,686,956	37,869,171	14,206,147	17,020,524	438,024
Auglaize	23,840,791	41,564,570	10,274,227	14,087,466	4,058,653
Belmont	27,321,446	51,180,965	16,489,583	19,252,057	6,690,537
Carroll	8,345,732	17,076,753	6,253,354	7,634,880	1,308,042
Clark	33,398,788	94,765,907	49,676,354	57,816,983	6,535,199
Clermont	52,818,029	110,869,719	51,827,881	58,929,154	10,619,475
Clinton	42,876,608	73,867,801	27,626,423	29,731,426	1,550,199
Coshocton	13,183,882	25,041,027	10,115,556	11,773,582	2,377,163
Crawford	17,208,732	33,909,990	14,293,422	17,051,273	14,739,479
Cuyahoga	462,077,000	1,144,129,000	408,174,000	597,440,000	114,987,000
Defiance	24,973,026	44,662,114	11,816,202	18,545,481	8,358,312
Delaware	75,979,200	131,511,934	42,864,263	47,974,143	5,946,772
Erie	28,078,774	53,167,693	20,147,242	28,126,220	3,958,632
Fairfield	46,134,401	99,244,165	40,626,787	49,898,814	7,401,780
Franklin	750,777,000	1,439,265,000	586,362,000	670,217,000	27,919,000
Fulton	27,599,469	40,613,986	9,839,231	11,267,453	3,164,865
Gallia	5,064,665	13,849,227	6,132,695	7,925,782	284,370
Geauga	35,653,052	81,463,988	38,983,415	44,952,728	8,369,462
Greene	67,220,493	128,201,637	54,841,270	68,950,895	8,310,743
Hancock	34,581,515	58,887,336	20,116,991	24,168,474	3,688,461
Henry	14,072,488	27,994,813	9,912,723	11,791,202	2,107,617
Hocking	10,089,549	19,356,538	7,185,477	8,497,419	573,858
Holmes	8,996,125	20,327,609	8,891,712	10,609,848	1,206,238
Jefferson	22,419,364	55,137,820	20,979,507	27,095,831	26,260,233
Knox	21,037,153	39,990,248	16,476,782	17,953,761	1,604,853
Lake	76,765,372	168,536,198	70,845,741	83,600,663	9,114,124
Licking	33,624,874	73,289,402	29,609,700	38,276,704	10,352,764
Logan	16,572,847	31,833,861	12,004,670	17,971,799	3,606,404
Lorain	96,840,128	207,632,628	67,404,134	96,602,920	33,393,411
Lucas	159,401,449	355,705,949	165,723,012	217,583,031	19,487,357
Mahoning	80,864,867	151,744,823	55,507,059	73,259,926	77,562,102
Marion	25,930,668	44,710,068	15,376,267	21,630,161	2,281,149
Medina	48,192,944	93,415,640	35,691,910	46,803,814	1,943,476
Miami	36,865,463	66,609,244	21,645,982	25,063,595	7,998,018
Monroe	5,122,062	10,508,894	3,659,553	4,718,751	198,857
Montgomery	257,387,173	516,341,192	213,385,288	253,806,713	72,102,829
Morrow	9,976,523	19,079,942	5,790,579	7,357,871	3,048,174
Muskingum	43,054,468	79,623,892	32,121,259	38,001,050	1,727,425
Noble	5,434,720	11,135,762	4,318,602	5,140,517	377,268
Pickaway	20,314,924	33,884,328	9,961,527	12,113,753	233,606
Pike	16,344,938	28,534,223	8,606,831	10,643,879	2,399,414
Portage	58,254,576	113,475,702	34,402,100	42,507,630	9,720,022
Preble	11,613,340	21,095,100	6,054,624	7,893,002	577,068

Unreserved Fund Balance	Total Fund Balance
\$31,090,390	\$39,474,772
1,870,960	17,159,512
34,662,469	38,214,979
20,410,623	20,848,647
23,418,451	27,477,104
25,238,371	31,928,908
8,133,831	9,441,873
30,413,725	36,948,924
41,321,090	51,940,565
42,586,176	44,136,375
10,890,282	13,267,445
2,119,238	16,858,717
431,702,000	546,689,000
17,758,321	26,116,633
77,591,019	83,537,791
21,082,841	25,041,473
41,943,571	49,345,351
741,129,000	769,048,000
26,181,668	29,346,533
5,639,075	5,923,445
28,141,798	36,511,260
50,939,999	59,250,742
31,030,401	34,718,862
14,095,994	16,203,611
10,285,261	10,859,119
8,511,523	9,717,761
1,781,756	28,041,989
20,431,634	22,036,487
75,821,411	84,935,535
24,659,934	35,012,698
10,255,658	13,862,062
77,636,297	111,029,708
118,635,561	138,122,918
922,795	78,484,897
20,798,758	23,079,907
44,668,350	46,611,826
33,547,631	41,545,649
5,591,286	5,790,143
190,431,650	262,534,479
8,673,897	11,722,071
39,895,417	41,622,842
5,617,977	5,995,245
21,536,969	21,770,575
15,490,930	17,890,344
61,248,050	70,968,072
12,625,030	13,202,098

(Continued)

Summary Data from the Governmental Fund Balance Sheet
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Richland	\$50,621,444	\$97,169,163	\$39,684,520	\$51,218,677	\$47,535,510
Ross	10,322,022	34,148,461	16,984,447	22,161,620	1,922,674
Sandusky	24,296,875	39,838,248	10,959,957	13,592,809	1,959,565
Scioto	12,545,237	34,154,988	13,323,825	17,950,780	1,528,552
Seneca	23,321,897	36,013,571	8,558,099	11,115,078	2,676,231
Shelby	17,373,055	32,116,967	10,254,022	12,231,678	1,642,416
Stark	93,174,493	227,199,713	109,407,747	122,425,751	21,691,446
Trumbull	65,586,801	132,336,012	59,946,983	65,396,916	10,605,488
Tuscarawas	34,829,086	59,935,116	13,655,744	16,998,868	4,481,694
Union	28,946,386	50,668,865	17,477,283	20,479,291	2,865,072
Van Wert	7,878,175	18,191,383	8,274,333	9,519,776	358,711
Warren	115,673,517	187,022,803	57,700,430	69,192,404	26,558,518
Washington	25,933,398	46,118,817	15,284,394	17,468,493	2,250,827
Wayne	36,079,570	62,356,238	20,462,273	25,059,032	2,920,098
Wood	74,551,450	120,626,295	38,407,393	43,724,663	64,442,504

Unreserved Fund Balance	Total Fund Balance
(\$1,585,024)	\$45,950,486
10,064,167	11,986,841
24,285,874	26,245,439
14,675,656	16,204,208
22,222,262	24,898,493
18,242,873	19,885,289
83,082,516	104,773,962
56,333,608	66,939,096
38,454,554	42,936,248
27,324,502	30,189,574
8,312,626	8,671,337
91,271,881	117,830,399
26,399,497	28,650,324
34,377,108	37,297,206
12,463,662	76,906,166

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Allen	\$2,677,694	\$13,573,314	\$0	\$3,820,472	\$2,976,610
Ashland	2,217,307	4,806,536	15,512	1,650,206	2,034,155
Ashtabula	3,608,007	8,537,786	0	3,446,268	2,886,061
Athens	1,931,136	5,388,914	0	2,039,389	1,878,895
Auglaize	1,936,171	6,553,932	0	1,312,141	1,660,340
Belmont	2,033,140	11,278,397	0	1,813,384	1,326,999
Carroll	1,612,432	1,808,612	0	973,975	777,385
Clark	3,443,154	19,451,080	0	4,167,729	6,352,528
Clermont	8,383,206	20,007,076	0	9,730,352	4,886,986
Clinton	1,662,770	6,136,736	0	1,740,090	1,219,679
Coshocton	1,402,181	4,309,885	1,548	1,062,959	1,428,292
Crawford	1,224,142	2,974,185	0	2,431,580	1,608,450
Cuyahoga	18,973,000	194,026,000	4,000	49,030,000	32,422,000
Defiance	1,689,378	4,394,684	0	1,015,761	1,388,317
Delaware	10,042,951	38,088,578	0	10,736,908	4,735,912
Erie	4,176,480	12,632,831	0	2,941,502	3,325,902
Fairfield	7,333,985	17,000,730	0	4,507,288	4,487,775
Franklin	39,766,000	130,621,000	0	49,903,000	41,064,000
Fulton	1,578,830	5,598,907	0	1,399,005	1,578,483
Gallia	1,981,970	3,258,247	0	1,359,497	1,340,037
Geauga	7,540,507	10,475,204	0	2,825,757	3,147,148
Greene	29,555,751	0	0	5,088,681	5,354,949
Hancock	1,763,481	11,211,027	0	3,593,369	2,905,934
Henry	1,884,345	3,666,293	0	800,276	1,286,352
Hocking	4,095,846	0	0	972,432	851,841
Holmes	2,162,910	3,971,178	0	1,249,972	1,231,406
Jefferson	1,859,114	4,482,700	0	2,656,498	2,840,361
Knox	7,724,158	0	0	1,976,044	1,863,964
Lake	11,695,262	14,629,554	2,010,629	0	6,897,917
Licking	30,625,227	0	0	5,741,468	4,835,735
Logan	9,716,341	0	0	1,648,131	1,559,325
Lorain	7,166,079	14,989,063	0	4,275,132	7,954,467
Lucas	13,888,112	68,074,116	0	11,771,720	26,610,658
Mahoning	7,262,802	27,477,880	0	1,672,535	9,207,143
Marion	2,065,752	6,505,099	0	2,654,503	2,258,477
Medina	10,742,194	9,318,695	1,413,932	8,633,428	5,914,182
Miami	14,755,444	0	0	2,856,124	3,100,236
Monroe	758,461	1,456,441	0	927,653	702,808
Montgomery	14,557,989	60,821,919	2,139,472	23,313,444	21,902,661
Morrow	2,199,620	2,611,912	0	312,611	1,094,617
Muskingum	2,874,882	16,343,578	109,811	3,822,230	2,567,293
Noble	617,923	1,144,526	0	609,219	412,276
Pickaway	2,665,691	5,910,136	0	2,180,312	1,656,014
Pike	5,160,432	0	0	667,162	1,207,358
Portage	4,577,984	16,017,457	0	7,219,233	4,439,403
Preble	1,899,743	4,444,871	0	1,567,997	1,305,449

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

Special Assessments	All Other Revenue	Total Revenues
\$0	\$889,613	\$23,937,703
0	833,458	11,557,174
0	1,124,715	19,602,837
0	1,398,098	12,636,432
0	840,420	12,303,004
0	1,602,159	18,054,079
0	444,217	5,616,621
0	1,597,924	35,012,415
0	4,545,708	47,553,328
0	1,477,130	12,236,405
0	1,038,077	9,242,942
39,903	717,388	8,995,648
0	46,361,000	340,816,000
0	1,713,228	10,201,368
0	4,116,816	67,721,165
0	2,526,419	25,603,134
0	1,461,270	34,791,048
0	23,825,000	285,179,000
0	1,759,124	11,914,349
0	422,827	8,362,578
0	2,114,818	26,103,434
75,193	3,262,262	43,336,836
0	915,884	20,389,695
0	645,750	8,283,016
0	704,234	6,624,353
0	444,567	9,060,033
0	942,842	12,781,515
0	988,000	12,552,166
0	11,963,926	47,197,288
0	2,744,373	43,946,803
0	1,342,049	14,265,846
0	12,016,969	46,401,710
35,696	7,780,468	128,160,770
0	10,269,792	55,890,152
0	1,275,503	14,759,334
0	3,631,087	39,653,518
0	2,923,992	23,635,796
0	257,498	4,102,861
0	11,550,572	134,286,057
0	949,766	7,168,526
0	1,781,368	27,499,162
0	306,354	3,090,298
0	880,376	13,292,529
0	824,235	7,859,187
0	3,572,318	35,826,395
0	424,557	9,642,617

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Richland	\$4,673,547	\$14,208,369	\$0	\$5,139,589	\$4,686,337
Ross	3,120,899	11,951,370	0	1,901,081	1,778,427
Sandusky	2,554,067	6,466,595	0	1,591,228	2,346,738
Scioto	1,565,920	10,048,183	310,015	2,148,395	1,853,866
Seneca	1,855,366	6,895,795	0	1,733,070	6,399,238
Shelby	1,910,701	3,439,819	0	2,497,607	2,269,219
Stark	12,892,030	18,532,610	0	12,238,192	10,741,915
Trumbull	6,994,757	18,409,091	0	3,729,240	7,088,673
Tuscarawas	3,633,774	9,099,568	0	2,258,749	2,688,908
Union	3,800,686	7,354,644	0	2,151,631	3,118,784
Van Wert	948,957	3,695,543	0	1,096,622	1,111,342
Warren	42,718,266	0	0	6,457,922	5,565,782
Washington	2,310,043	9,811,460	0	2,845,899	2,266,507
Wayne	3,804,253	8,106,672	0	3,703,681	3,586,584
Wood	5,979,013	15,486,671	25,481	7,048,648	4,235,806

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

<u>Special Assessments</u>	<u>All Other Revenue</u>	<u>Total Revenues</u>
\$0	\$1,732,173	\$30,440,015
0	1,571,645	20,323,422
0	2,615,432	15,574,060
0	260,089	16,186,468
0	623,823	17,507,292
0	686,449	10,803,795
0	4,309,009	58,713,756
0	5,919,768	42,141,529
0	1,023,755	18,704,754
0	2,436,711	18,862,456
0	801,741	7,654,205
0	4,515,302	59,257,272
0	1,568,943	18,802,852
0	2,512,261	21,713,451
0	2,484,659	35,260,278

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$8,731,660	\$5,247,919	\$8,685,397	\$115,446	\$203,653	\$757,213
Ashland	4,341,554	1,233,004	4,435,987	63,056	185,191	295,880
Ashtabula	6,220,010	3,477,800	5,501,785	51,936	221,450	1,272,783
Athens	5,386,307	2,079,042	3,524,634	88,500	427,290	488,134
Auglaize	3,265,709	1,587,145	4,764,017	280,850	79,993	400,819
Belmont	8,833,554	2,117,929	5,925,996	285,946	479,136	454,642
Carroll	1,621,066	1,002,971	1,488,931	2,282	48,483	332,356
Clark	4,745,610	8,858,811	14,051,392	3,538,353	258,141	705,887
Clermont	13,259,190	8,613,858	20,626,144	139,032	452,899	1,547,508
Clinton	5,718,056	2,566,390	3,796,147	114,028	87,348	277,887
Coshocton	2,740,674	1,708,223	2,818,300	149,787	80,206	336,139
Crawford	3,220,533	1,770,439	2,282,011	151,969	286,128	294,117
Cuyahoga	60,845,000	236,363,000	0	0	364,000	6,517,000
Defiance	4,288,737	1,219,060	2,085,271	46,150	71,325	297,935
Delaware	11,529,992	7,985,897	27,555,735	6,858,993	60,000	345,544
Erie	8,735,375	4,510,478	7,160,840	62,007	3,139	564,514
Fairfield	9,413,841	4,132,289	13,016,410	0	715,802	836,042
Franklin	81,482,000	67,876,000	115,326,000	519,000	0	4,767,000
Fulton	3,576,366	1,407,629	3,185,007	14,340	81,160	567,510
Gallia	2,518,018	1,166,640	2,754,170	280,932	124,277	301,343
Geauga	8,898,745	2,900,838	10,671,722	161,582	630,334	364,722
Greene	14,066,353	6,348,622	13,854,987	698,703	355,689	698,499
Hancock	5,102,502	2,970,853	5,638,275	110,960	434,545	531,621
Henry	2,063,559	1,286,266	2,664,513	18,867	37,974	291,554
Hocking	1,976,993	1,450,677	1,991,320	40,145	70,756	372,097
Holmes	2,849,833	1,596,406	2,927,844	0	80,793	323,232
Jefferson	4,570,671	3,296,545	180,157	0	213,964	798,695
Knox	5,005,826	1,767,621	3,687,532	94,096	159,215	639,063
Lake	13,182,366	33,319,590	0	245,975	320,153	1,180,307
Licking	17,427,091	0	18,805,229	0	445,794	2,696,806
Logan	1,541,371	3,155,184	4,814,387	184,107	0	816,047
Lorain	19,930,342	14,076,558	6,315,373	59,261	2,954	1,977,585
Lucas	24,390,120	41,802,306	38,492,196	242,538	916,303	1,588,005
Mahoning	12,748,781	14,470,576	19,785,388	0	0	1,177,477
Marion	5,012,674	1,916,822	6,589,421	15,122	237,323	298,764
Medina	9,029,745	7,784,315	15,836,224	469,087	107,557	1,867,806
Miami	10,681,105	0	8,760,678	235,246	162,599	2,229,729
Monroe	1,333,716	581,813	1,313,197	18,196	536,327	164,543
Montgomery	20,697,767	92,497,678	0	467,470	0	2,289,269
Morrow	2,925,712	930,045	1,698,421	0	69,858	435,517
Muskingum	7,886,264	6,075,393	8,703,339	196,131	465,671	488,197
Noble	1,492,710	421,998	959,833	0	13,356	119,991
Pickaway	4,389,183	1,551,566	6,090,499	121,871	103,609	713,738
Pike	3,063,572	941,088	2,124,029	123,981	35,421	308,673
Portage	12,449,386	8,903,185	13,083,231	164,265	0	717,379
Preble	2,884,246	1,436,152	3,511,781	0	78,393	305,216

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter-governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$258,181	\$54,971	\$0	\$157,409	\$38,285	\$25,037	\$24,275,171
0	21,177	0	0	50,000	0	0	10,625,849
0	94,589	0	104,498	0	38,002	7,033	16,989,886
0	5,596	0	0	0	54,320	3,849	12,057,672
0	0	1,258,094	0	0	0	0	11,636,627
0	0	136,642	142,873	0	112,910	13,984	18,503,612
24,000	0	707,784	61,650	0	34,390	19,969	5,343,882
0	430,420	0	0	0	0	0	32,588,614
610,497	0	0	0	0	0	0	45,249,128
0	0	505,358	38,734	0	7,420	1,426	13,112,794
0	154,177	383,109	0	0	36,575	6,700	8,413,890
0	0	0	17,003	0	0	0	8,022,200
15,028,000	0	0	0	0	444,000	453,000	320,014,000
72,765	0	513,726	70,545	0	16,232	5,782	8,687,528
0	587,737	0	0	0	0	0	54,923,898
0	0	0	0	0	16,613	1,162	21,054,128
0	0	152,477	0	1,635,496	45,773	7,951	29,956,081
1,923,000	0	0	190,000	6,349,000	440,000	111,000	278,983,000
0	0	14,766	88,177	616,371	3,226	518	9,555,070
0	178,749	222,086	103,948	0	0	0	7,650,163
0	0	0	0	0	2,126	0	23,630,069
528,157	2,208,555	0	0	0	514,434	7,718	39,281,717
44,896	361,976	0	0	0	7,985	928	15,204,541
154,215	0	108,415	13,515	285,907	0	0	6,924,785
53,533	255,206	70,763	19,678	12,866	46,793	2,249	6,363,076
0	207,858	0	8,109	0	949	476	7,995,500
75,000	0	375,707	0	0	37,003	5,688	9,553,430
0	0	0	116,012	0	59,211	24,925	11,553,501
150,000	0	0	0	0	0	0	48,398,391
0	628,620	0	71,305	0	0	0	40,074,845
0	6,600	0	0	0	0	0	10,517,696
0	0	0	92,993	264,872	0	0	42,719,938
0	300,295	522,205	0	0	2,470	629	108,257,067
0	0	0	0	0	0	95	48,182,317
158,000	0	0	0	137,397	0	0	14,365,523
78,625	0	0	0	347,660	0	0	35,521,019
0	415,757	0	0	0	16,636	212	22,501,962
0	0	0	0	0	0	3,297	3,951,089
1,293,785	0	0	0	1,467,833	96,271	8,864	118,818,937
0	0	84,780	0	472,639	39,557	2,500	6,659,029
0	0	0	108,250	477,300	78,431	6,236	24,485,212
0	0	0	0	0	0	0	3,007,888
0	362,250	85,878	0	0	15,263	4,222	13,438,079
0	251,361	0	163,296	0	15,180	2,858	7,029,459
0	0	0	0	0	0	0	35,317,446
10,706	0	0	0	48,141	0	26,563	8,301,198

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$7,117,170	\$5,216,206	\$10,987,833	\$457,955	\$158,407	\$743,391
Ross	5,411,835	3,179,766	1,711,510	395,103	688,518	575,034
Sandusky	4,541,216	2,859,331	5,098,014	84,342	133,139	668,266
Scioto	6,266,918	1,689,164	3,476,480	0	348,927	410,804
Seneca	5,240,360	2,235,555	5,372,964	35,029	127,126	382,304
Shelby	3,280,750	2,002,586	4,178,392	761,065	104,952	592,252
Stark	22,642,884	12,548,203	19,896,406	42,153	0	1,340,870
Trumbull	16,759,705	12,039,171	12,297,255	0	0	980,301
Tuscarawas	4,078,391	3,708,121	2,619,618	111,421	197,614	689,852
Union	7,154,018	2,132,617	4,751,268	132,142	298,868	1,663,499
Van Wert	2,811,859	1,137,087	2,421,490	38,381	48,268	219,928
Warren	18,544,517	7,736,300	23,873,714	0	474	1,078,214
Washington	4,738,027	1,575,160	7,152,865	1,011,057	114,109	454,184
Wayne	5,403,247	4,567,345	7,917,780	134,070	252,400	786,526
Wood	15,827,796	7,633,710	7,096,484	592,609	291,566	623,755

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$124,906	\$0	\$64,000	\$1,657,121	\$0	\$0	\$26,526,989
246,308	0	0	0	0	48,245	10,227	12,266,546
0	0	0	0	163,000	13,263	2,740	13,563,311
96,133	236,138	0	21,624	0	329,403	56,587	12,932,178
0	261,212	712,510	0	0	810	304	14,368,174
0	0	0	0	295,837	6,197	1,085	11,223,116
0	0	0	0	0	2,430	9	56,472,955
0	0	0	0	0	100,338	39,767	42,216,537
0	373,642	0	0	1,383,510	2,964	936	13,166,069
122,995	0	0	0	532,016	0	0	16,787,423
30,500	0	0	0	195,886	8,740	1,057	6,913,196
208,744	0	0	0	0	0	0	51,441,963
117,782	0	0	0	0	155,747	119,539	15,438,470
0	527,294	0	0	0	0	0	19,588,662
487,327	145,428	396,678	0	0	0	0	33,095,353

Governmental Fund Revenues
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Allen	\$10,540,109	\$14,129,365	\$2,939,580	\$8,544,755	\$34,372,581
Ashland	6,606,013	6,008,000	205,069	2,282,676	19,362,066
Ashtabula	14,600,532	8,537,786	0	13,049,736	58,836,821
Athens	11,693,835	6,735,970	0	0	26,543,612
Auglaize	5,449,965	7,188,814	0	3,411,082	13,648,465
Belmont	9,690,028	11,638,090	0	5,165,793	23,001,341
Carroll	4,629,034	1,808,612	0	3,368,525	15,187,471
Clark	17,707,004	19,451,080	0	16,793,990	60,106,823
Clermont	21,593,808	22,346,628	474,376	18,046,924	47,443,017
Clinton	7,442,449	6,206,100	0	3,375,216	16,399,975
Coshocton	6,222,883	4,309,885	4,148	4,256,465	23,389,402
Crawford	5,552,139	4,461,226		7,412,560	21,741,265
Cuyahoga	358,218,000	194,026,000	33,661,000	75,102,000	32,422,000
Defiance	4,797,165	4,394,684	89,373	607,467	14,128,838
Delaware	25,199,180	38,088,578	240,937	18,029,555	33,684,198
Erie	9,272,153	12,632,831	1,518,696	6,936,176	23,463,955
Fairfield	22,224,992	17,000,730	136,465	13,566,309	43,896,829
Franklin	403,734,000	130,621,000	0	94,178,000	505,895,000
Fulton	7,160,193	6,120,809	0	4,704,306	16,658,326
Gallia	2,903,665	4,072,767	0	4,670,886	15,172,251
Geauga	24,622,759	11,054,675	880,930	7,101,534	38,082,770
Greene	56,650,368	0	0	17,844,783	41,403,895
Hancock	10,128,456	1,986,047	11,211,027	6,315,593	30,808,886
Henry	5,996,995	3,666,293	0	2,415,152	15,388,722
Hocking	8,179,307	0	0	1,953,353	14,316,259
Holmes	5,575,698	4,463,179	0	3,884,411	13,338,997
Jefferson	9,429,779	9,620,057	0	6,785,075	3,923,292
Knox	15,417,736	0	0	3,555,170	20,029,661
Lake	46,499,782	14,629,554	2,712,831	15,064,742	84,205,619
Licking	45,285,486	0	0	10,833,783	42,013,939
Logan	15,955,843	0	0	3,360,038	14,606,095
Lorain	44,989,392	26,902,969	0	18,315,674	114,877,355
Lucas	91,872,963	68,074,116	4,486,693	35,914,422	246,625,024
Mahoning	29,005,633	27,477,880	0	14,646,974	104,037,903
Marion	7,257,488	6,505,099	387,965	4,446,692	27,006,057
Medina	25,420,131	18,688,554	1,413,932	14,745,023	45,475,314
Miami	24,642,365	0	0	14,402,523	30,947,595
Monroe	1,437,671	1,456,441	0	1,914,313	10,666,467
Montgomery	127,825,433	60,821,919	8,395,654	50,901,356	253,093,228
Morrow	4,079,637	2,692,984	0	1,580,703	16,997,423
Muskingum	16,015,733	16,343,578	470,739	8,933,314	32,818,530
Noble	1,801,305	1,144,526	0	1,767,898	7,548,731
Pickaway	6,593,070	5,910,136	0	3,851,010	18,572,348
Pike	7,512,631	0	0	2,501,035	15,027,293
Portage	24,796,479	16,017,457	0	15,261,866	52,669,012
Preble	4,356,280	4,444,871	0	3,356,631	16,092,034

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

Special Assessments	All Other Revenue	Total Revenues
\$1,501,747	\$4,279,005	\$76,307,142
0	2,221,984	36,685,808
197,103	1,985,024	97,207,002
0	7,288,734	52,262,151
1,125,428	1,455,639	32,279,393
0	4,129,748	53,625,000
0	1,017,393	26,011,035
110,268	4,736,523	118,905,688
1,004,303	6,523,340	117,432,396
137,087	2,465,700	36,026,527
0	1,777,067	39,959,850
63,268	2,472,884	41,703,342
0	758,905,000	1,452,334,000
607,467	5,118,281	29,743,275
923,971	5,894,808	122,061,227
842,236	6,700,143	61,366,190
375,502	4,327,789	101,528,616
0	51,880,000	1,186,308,000
305,210	3,196,170	38,145,014
0	882,653	27,702,222
601,682	5,050,993	87,395,343
596,864	5,611,174	122,107,084
659,198	3,416,125	64,525,332
502,705	1,380,326	29,350,193
8,166	1,606,912	26,063,997
0	1,615,384	28,877,669
0	37,129,326	66,887,529
10,092	2,498,169	41,510,828
3,121,453	15,291,312	181,525,293
183,479	5,382,994	103,699,681
42,042	3,345,414	37,309,432
432,218	21,626,627	227,144,235
3,193,448	37,072,068	487,238,734
291,269	14,705,670	190,165,329
207,735	3,203,751	49,014,787
742,851	4,942,929	111,428,734
0	3,873,240	73,865,723
0	689,253	16,164,145
284,050	19,280,152	520,601,792
0	2,822,398	28,173,145
40,781	4,022,764	78,645,439
0	556,820	12,819,280
52,119	1701176	36,679,859
0	1,567,937	26,608,896
169,642	6,504,705	115,419,161
172,875	807,214	29,229,905

(Continued)

Governmental Fund Revenues
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Richland	\$18,209,856	\$14,208,369	\$0	\$11,839,854	\$57,466,536
Ross	8,914,739	11,951,370	0	7,092,192	25,237,942
Sandusky	6,913,682	8,009,396	0	5,510,797	24,292,437
Scioto	5,706,286	10,048,183	310,015	5,376,653	29,267,248
Seneca	5,243,866	6,895,795	0	3,564,114	28,073,354
Shelby	6,162,874	6,893,973	0	5,545,287	16,464,135
Stark	55,600,739	22,357,457	0	24,866,762	151,962,425
Trumbull	36,167,514	20,637,988	0	9,713,971	86,403,635
Tuscarawas	9,461,889	9,099,568	0	5,520,794	26,619,330
Union	10,774,173	9,232,138	0	5,270,357	22,216,858
Van Wert	2,499,250	3,695,543	101,821	2,359,702	11,928,271
Warren	62,172,911	0	0	12,906,906	36,870,953
Washington	9,279,710	9,811,460	0	5,160,128	27,732,582
Wayne	14,075,404	9,332,521	0	11,276,608	31,034,578
Wood	27,338,192	19,435,836	120,907	11,567,676	44,615,184

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

Special Assessments	All Other Revenue	Total Revenues
\$1,050,525	\$3,183,248	\$105,958,388
27,855	2,623,600	55,847,698
362,732	4,373,964	49,463,008
0	2,549,701	53,258,086
261,807	1,900,101	45,939,037
323,512	1,656,866	37,046,647
539,945	10,560,489	265,887,817
0	10,110,265	163,033,373
0	3,106,100	53,807,681
221,038	4,112,768	51,827,332
182,553	1,871,935	22,639,075
2,555,173	6,751,755	121,257,698
0	2,554,837	54,538,717
2,335	4,999,615	70,721,061
722,345	4,411,317	108,211,457

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$12,423,810	\$8,802,106	\$10,456,283	\$9,045,775	\$14,729,780	\$16,088,911
Ashland	4,868,244	1,713,856	5,779,839	4,877,152	11,496,565	6,307,296
Ashtabula	11,526,226	4,671,354	7,982,908	8,408,539	28,708,358	33,177,408
Athens	6,083,987	2,581,531	5,627,638	5,590,145	2,898,067	29,373,095
Auglaize	3,824,726	1,855,386	5,225,441	5,793,754	5,323,686	3,688,324
Belmont	9,597,045	3,153,945	7,984,646	5,800,434	11,432,985	12,476,232
Carroll	2,213,254	1,124,911	1,931,274	3,742,017	4,538,593	6,077,104
Clark	6,731,901	13,669,614	15,552,104	11,640,668	27,004,223	38,587,958
Clermont	17,354,081	10,661,618	25,709,301	9,002,230	1,193,588	29,462,234
Clinton	6,329,400	2,693,459	4,547,670	4,760,379	3,920,274	9,599,559
Coshocton	3,485,805	1,756,334	5,053,718	6,672,917	9,131,402	9,192,137
Crawford	3,979,779	2,159,244	5,336,292	4,426,998	5,528,514	10,990,597
Cuyahoga	81,582,000	322,038,000	0	48,258,000	222,875,000	642,763,000
Defiance	5,020,970	1,583,655	4,380,054	4,180,433	4,809,206	5,095,655
Delaware	16,401,892	8,673,788	36,075,394	26,099,285	20,840,332	9,937,476
Erie	12,373,496	8,578,091	9,108,140	6,337,760	8,370,858	9,421,775
Fairfield	11,027,554	6,454,113	16,056,808	9,150,269	24,221,277	21,402,599
Franklin	110,619,000	71,873,000	133,933,000	43,508,000	360,711,000	308,775,000
Fulton	4,084,163	1,798,374	6,595,853	3,917,959	5,255,274	4,644,760
Gallia	3,419,871	1,644,707	5,781,128	5,042,835	2,941,874	6,120,094
Geauga	11,267,955	3,998,110	12,767,034	7,431,673	9,191,408	29,087,840
Greene	15,467,603	6,477,065	19,562,088	10,889,926	22,887,390	29,820,619
Hancock	6,522,068	3,567,055	7,056,803	5,578,673	16,994,090	10,319,360
Henry	2,764,588	1,478,049	3,324,825	4,486,963	1,716,261	12,052,574
Hocking	3,122,052	1,853,128	3,557,576	2,752,117	4,391,773	7,260,223
Holmes	4,317,101	1,750,129	3,401,043	5,334,858	238,873	12,003,647
Jefferson	5,644,041	3,451,216	9,120,236	6,564,896	17,671,299	14,104,357
Knox	5,725,837	2,086,329	6,633,390	4,932,333	417,456	11,579,167
Lake	18,071,098	42,981,882	0	15,083,467	23,975,246	70,189,793
Licking	23,087,798	0	22,133,310	6,737,531	4,650,384	38,669,220
Logan	3,630,472	4,290,242	5,640,362	6,228,226	1,204,609	14,668,963
Lorain	25,291,962	17,145,948	27,216,231	8,910,676	45,280,237	78,283,520
Lucas	37,479,903	60,479,268	76,058,580	21,996,055	134,702,618	101,559,971
Mahoning	25,065,900	19,402,665	21,217,388	9,083,394	51,680,046	44,597,570
Marion	5,659,577	216,492	2,457,062	9,804,227	3,600	4,250,771
Medina	21,834,199	10,402,260	20,055,425	9,010,148	24,214,566	15,936,779
Miami	13,643,226	0	17,690,873	11,997,282	13,918,324	12,609,589
Monroe	1,695,712	702,161	1,906,010	3,897,886	2,120,117	3,117,334
Montgomery	31,120,275	152,986,341	0	16,484,840	0	246,418,142
Morrow	3,747,761	1,343,035	3,278,031	3,870,192	2,774,168	7,565,370
Muskingum	9,052,971	6,305,938	11,855,803	7,996,360	1,342,169	32,280,921
Noble	1,701,228	472,183	1,367,534	3,557,881	759,643	3,367,875
Pickaway	5,246,630	2,220,178	6,789,075	7,994,490	4,013,523	7,990,824
Pike	3,706,318	1,249,672	2,767,171	4,122,664	3,621,343	5,388,428
Portage	18,947,055	9,781,026	15,672,135	9,175,105	35,017,741	22,116,484
Preble	3,663,890	1,836,498	4,103,110	4,772,986	2,586,816	8,038,785

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$1,031,215	\$54,971	\$2,063,562	\$157,409	\$8,083,369	\$930,924	\$83,868,115
0	21,177	0	0	211,450	431,548	154,880	35,862,007
0	94,589	0	125,376	0	513,062	220,068	95,427,888
180,400	5,596	0	636,443	0	489,219	103,367	53,569,488
0	0	1,324,767	1,440,464	0	376,031	79,532	28,932,111
320,000	0	136,642	1,883,257	0	697,579	365,415	53,848,180
1,315,676	0	1,112,961	2,070,973	0	49,015	22,684	24,198,462
0	1,343,286	0	3,181,254	0	1,220,000	714,191	119,645,199
3,465,178	4,534,763	3,369,444	8,487,565	0	4,755,911	646,606	118,642,519
312,332	21,833	525,453	609,577	0	525,816	433,294	34,279,046
0	154,177	391,859	2,127,569	0	277,155	186,556	38,429,629
654,966	0	0	4,920,777	754,828	3,685,000	682,514	43,119,509
50,676,000	0	0	76,145,000	0	23,550,000	17,198,000	1,485,085,000
388,303	0	515,724	7,969,832	0	690,946	322,521	34,957,299
0	1,032,394	0	5,224,294	0	3,646,400	18,236,486	146,167,741
2,239,873	0	0	91,490	0	1,551,903	710,313	58,783,699
1,627,886	0	152,477	2,978,737	1,635,496	3,350,055	842,537	98,899,808
5,893,000	19,576,000	0	58,693,000	16,793,000	51,487,000	15,561,000	1,197,422,000
2,644,974	0	14,766	3,103,534	616,371	334,517	71,484	33,082,029
546,305	222,846	222,086	1,261,871	0	240,513	96,824	27,540,954
299,691	0	0	11,685,708	0	581,322	204,500	86,515,241
2,479,520	3,610,643	0	150,657	0	13,207,669	1,155,307	125,708,487
171,049	1,007,216	0	5,545,429	0	1,594,843	615,784	58,972,370
942,230	0	679,393	329,583	285,907	116,038	20,239	28,196,650
696,100	255,206	70,763	2,367,201	12,866	254,226	45,691	26,638,922
0	207,858	0	135,009	0	354,949	185,267	27,928,734
1,408,675	0	375,707	1,180,197	0	1,752,079	1,854,242	63,126,945
0	0	0	3,791,073	2,039,618	940,226	450,375	38,595,804
3,835,115	0	0	4,970,733	0	3,216,117	1,436,514	183,759,965
981,151	628,620	0	3,391,851	0	805,684	507,536	101,593,085
738,761	745,452	0	0	0	399,500	309,155	37,855,742
1,388,309	0	0	10,493,729	264,872	2,261,639	1,782,115	218,319,238
0	16,546,555	567,409	7,489,085	0	5,458,480	5,520,676	467,858,600
7,706,310	0	0	0	0	2,908,765	2,133,943	183,795,981
6,727,356	1,072,668	8,793,395	10,980,961	0	531,477	601,142	51,098,728
1,432,185	0	0	1,933,073	347,660	959,116	311,949	106,437,360
0	538,551	0	3,982,949	0	516,886	375,980	75,273,660
852,174	0	0	1,126,623	0	33,690	21,549	15,473,256
12,376,036	0	0	19,759,213	25,195,083	13,783,937	2,229,051	520,352,918
1,293,094	1,187,913	0	1,185,468	477,237	426,805	300,901	27,449,975
0	0	0	1,526,384	1,986,285	1,572,702	548,665	74,468,198
561,946	0	0	85,808	195,000	122,171	35,578	12,226,847
577,266	390,780	124,283	451,556	0	350,801	159,057	36,308,463
251,361	414,815	0	3,264,441	0	532,478	241,615	25,560,306
0	0	0	5,008,028	0	5,225,957	797,182	121,740,713
866,964	349,195	0	48,141	0	170,000	318,451	26,754,836

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$9,504,093	\$9,612,404	\$12,700,723	\$5,070,632	\$33,763,565	\$24,465,710
Ross	6,501,433	4,002,009	9,925,837	5,954,977	688,518	22,841,239
Sandusky	5,344,714	3,669,776	9,280,027	4,424,276	374,493	21,149,935
Scioto	7,080,745	2,153,539	6,331,951	4,483,356	9,188,423	12,332,012
Seneca	5,830,006	2,656,949	6,813,153	3,006,488	8,304,570	8,446,199
Shelby	4,665,616	2,541,354	4,825,301	7,973,594	235,021	13,887,548
Stark	27,315,200	16,597,403	27,873,870	20,785,434	83,583,620	58,205,760
Trumbull	24,042,940	12,734,986	20,111,025	11,507,649	40,564,780	44,991,357
Tuscarawas	6,405,646	4,341,884	7,211,371	5,673,528	8,037,300	14,434,631
Union	10,184,817	2,540,917	6,718,534	6,231,680	3,178,564	15,033,670
Van Wert	4,431,483	1,367,327	2,748,486	4,158,100	103,630	6,074,858
Warren	20,526,767	12,182,709	26,238,567	7,459,346	664,957	44,264,474
Washington	5,334,170	2,098,446	8,191,459	6,273,443	15,773,561	10,096,472
Wayne	7,353,720	5,009,989	10,459,157	7,317,536	485,647	33,528,980
Wood	17,754,175	8,988,435	8,154,157	7,906,046	13,411,213	41,908,394

<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>
\$124,906	\$453,456	\$401	\$2,580,531	\$1,657,121	\$2,887,751	\$2,008,799	\$104,830,092
1,798,542	0	0	1,113,929	15,975	744,604	519,165	54,106,228
436,691	0	0	1,813,148	163,000	386,482	197,879	47,240,421
717,278	415,979	0	4,311,883	781,773	2,030,587	788,686	50,616,212
261,212	35,031	0	6,253,730	0	443,165	155,304	42,205,807
368,802	0	0	412,137	295,837	230,294	34,170	35,469,674
11,097,607	79,888	0	0	0	553,869	242,806	246,335,457
223,826	1,201,725	0	0	2,704,712	1,925,820	46,585	160,055,405
373,642	0	0	5,471,769	2,139,137	47,462	43,155	54,179,525
310,486	0	0	1,686,313	1,433,617	856,794	360,019	48,535,411
898,617	5,193	0	637,545	195,886	678,542	260,506	21,560,173
1,961,672	0	0	6,817,539	0	3,442,853	1,366,104	124,924,988
590,777	0	0	0	719,353	527,879	252,309	49,857,869
608,095	527,294	2,715,341	0	0	621,786	411,808	69,039,353
1,052,286	305,233	399,657	2,334,574	0	971,455	370,658	103,556,283

Water Enterprise Fund
Statement of Net Assets
For the Year Ended December 31, 2010

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashtabula	\$2,830,497	\$20,612,472	\$23,442,969	\$1,056,068	\$18,035,090
Belmont	2,927,254	21,334,538	24,261,792	1,016,675	10,242,703
Clark	1,672,572	6,435,357	8,107,929	425,205	2,106,326
Clermont	15,665,305	120,262,186	135,927,491	4,153,448	20,673,665
Erie	2,725,198	44,751,125	47,476,323	1,732,711	28,087,589
Fairfield	4,607,648	25,784,191	30,391,839	866,589	9,631,477
Franklin	11,786,000	25,386,000	37,172,000	3,165,000	14,870,000
Fulton	2,679,199	18,245,686	20,924,885	1,332,998	3,580,659
Gallia	5,738,660	38,035,779	43,774,439	767,008	16,133,028
Greene	11,757,486	83,284,428	95,041,914	4,433,000	43,698,193
Holmes	1,985,675	8,041,375	10,027,050	1,752,849	4,983,373
Jefferson	3,663,846	25,057,088	28,720,934	1,059,175	8,953,613
Lake	17,818,830	57,993,219	75,812,049	5,512,323	1,029,833
Licking	554,348	1,511,853	2,066,201	70,504	120,000
Logan	3,522,566	28,694,093	32,216,659	2,445,493	14,701,118
Lucas	8,444,897	68,966,520	77,411,417	3,105,944	20,944,821
Mahoning	869,517	13,528,285	14,397,802	153,924	4,970,950
Medina	1,998,719	106,235,812	108,234,531	4,111,395	45,206,197
Miami	408,689	4,969,170	5,377,859	1,188,686	2,336,253
Montgomery	109,887,595	319,361,870	429,249,465	27,595,054	92,854,098
Muskingum	3,120,627	22,772,533	25,893,160	693,477	9,104,417
Noble	1,099,563	4,995,762	6,095,325	271,910	244,332
Pickaway	289,631	2,592,258	2,881,889	165,196	2,081,002
Pike	498,195	1,468,091	1,966,286	34,111	28,948
Portage	6,742,564	19,565,734	26,308,298	917,267	5,427,721
Ross	77,597	91,415	169,012	2,394	0
Trumbull	2,673,580	21,641,700	24,315,280	279,464	1,755,418
Tuscarawas	703,605	6,400,897	7,104,502	138,058	1,162,632
Warren	16,227,921	109,289,673	125,517,594	1,927,003	9,959,615

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$19,091,158	\$1,622,368	\$0	\$2,729,443	\$4,351,811
11,259,378	10,518,028	379,666	2,104,720	13,002,414
2,531,531	4,038,145	0	1,538,253	5,576,398
24,827,113	92,301,776	3,087,516	15,711,086	111,100,378
29,820,300	15,399,683	0	2,256,340	17,656,023
10,498,066	17,149,148	0	2,744,625	19,893,773
18,035,000	18,880,000	0	257,000	19,137,000
4,913,657	14,015,567	0	1,995,661	16,011,228
16,900,036	21,588,719	0	5,285,684	26,874,403
48,131,193	36,670,198	1,938,505	8,302,018	46,910,721
6,736,222	2,985,144	0	305,684	3,290,828
10,012,788	15,441,449	0	3,266,697	18,708,146
6,542,156	57,219,792	0	12,050,101	69,269,893
190,504	1,336,853	0	538,844	1,875,697
17,146,611	11,859,013	0	3,211,035	15,070,048
24,050,765	45,989,082	0	7,371,570	53,360,652
5,124,874	8,385,644	0	887,284	9,272,928
49,317,592	58,479,017	0	437,922	58,916,939
3,524,939	1,999,818	0	(146,898)	1,852,920
120,449,152	215,425,564	13,507,267	79,867,482	308,800,313
9,797,894	13,226,718	0	2,868,548	16,095,266
516,242	4,429,650	0	1,149,433	5,579,083
2,246,198	385,670	0	250,021	635,691
63,059	1,468,091	0	435,136	1,903,227
6,344,988	13,478,735	0	6,484,575	19,963,310
2,394	91,415	0	75,203	166,618
2,034,882	19,811,375	0	2,469,023	22,280,398
1,300,690	5,430,696	0	373,116	5,803,812
11,886,618	96,060,230	65,561	17,505,185	113,630,976

Water Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2010

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Rev/(Exp)
Ashtabula	\$3,661,813	\$2,258,140	\$14,967	\$1,388,706	(\$159,727)
Belmont	2,891,167	2,379,830	664,459	(153,122)	(503,583)
Clark	2,434,357	1,889,380	170,156	374,821	(58,515)
Clermont	13,563,957	7,970,984	4,073,612	1,519,361	(1,192,614)
Erie	7,999,759	4,944,772	1,560,219	1,494,768	(1,303,080)
Fairfield	2,577,710	1,711,767	832,031	33,912	(345,258)
Franklin	6,078,000	6,363,000	429,000	(714,000)	(98,000)
Fulton	2,303,808	1,861,767	386,186	55,855	(166,065)
Gallia	7,602,305	4,538,090	1,615,784	1,448,431	(445,477)
Greene	9,343,391	5,294,044	2,073,595	1,975,752	(492,416)
Holmes	1,263,068	826,612	219,736	216,720	(117,393)
Jefferson	4,481,947	3,305,089	1,304,699	(127,841)	5,526
Lake	17,539,824	10,167,946	2,547,388	4,824,490	(41,364)
Licking	379,710	107,794	29,896	242,020	(10,775)
Logan	6,323,744	6,767,584	0	(443,840)	0
Lucas	10,074,815	5,023,215	2,643,531	2,408,069	(1,807,536)
Mahoning	505,630	1,494,428	402,978	(1,391,776)	(99,714)
Medina	6,884,241	4,307,041	2,497,198	80,002	(1,471,524)
Miami	1,514,081	1,167,808	186,925	159,348	(27,564)
Montgomery	77,064,582	61,786,868	12,820,894	2,456,820	(3,932,502)
Muskingum	3,521,022	2,171,726	938,861	410,435	(382,556)
Noble	0	0	0	0	55,614
Pickaway	421,116	262,123	38,972	120,021	0
Pike	465,952	482,829	67,234	(84,111)	2,478
Portage	4,670,632	1,963,806	490,572	2,216,254	(829,105)
Ross	54,187	29,920	5,000	19,267	0
Trumbull	5,001,889	3,466,035	0	1,535,854	(27,692)
Tuscarawas	711,851	704,454	154,579	(147,182)	(15,604)
Warren	11,003,791	7,921,008	4,378,159	(1,295,376)	(413,605)

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Net Income/ Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$1,228,979	\$1,774,429
235,714	0	1,188,652	767,661	1,910,579
0	0	600,800	917,106	1,247,367
0	0	1,595,504	1,922,251	11,511,857
0	10,396	40,909	222,201	992,487
0	0	56,900	(254,446)	3,741,059
0	0	2,059,000	1,247,000	8,621,000
0	0	4,289,717	4,179,507	1,346,201
115,139	29,139	3,134,237	4,223,191	4,971,652
117,205	52,216	324,401	1,872,726	7,324,486
0	0	325,000	424,327	232,826
0	0	58,679	(63,636)	2,604,671
0	50,000	782,181	5,515,307	12,306,507
0	123,543	396,110	503,812	483,844
0	225,000	0	(668,840)	1,077,073
0	250,128	166,928	517,333	5,338,953
307,263	0	1,684,564	500,337	715,593
0	0	930,911	(460,611)	(2,112,676)
0	0	26,579	158,363	(779,997)
3,018	(51,908)	1,620,870	200,114	82,292,541
0	0	71,270	99,149	2,427,150
0	0	0	55,614	827,653
0	0	0	120,021	124,435
5,615	0	0	(76,018)	464,084
23,858	0	0	1,411,007	5,825,297
0	0	0	19,267	75,203
615,676	1,732,503	2,013	393,348	2,394,116
0	0	0	(162,786)	565,547
0	0	3,285,259	1,576,278	14,300,918

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	\$4,625,000	\$13,405,211	\$4,879	\$18,035,090
Belmont	3,826,650	6,170,000	153,360	92,693	10,242,703
Clark	1,621,401	0	419,200	65,725	2,106,326
Clermont	0	19,960,000	713,665		20,673,665
Erie	4,798,361	0	23,261,936	27,292	28,087,589
Fairfield	9,593,439	0	0	38,038	9,631,477
Franklin	8,770,000	0	5,970,000	130,000	14,870,000
Fulton	72,529	0	3,502,729	5,401	3,580,659
Gallia	0	3,446,000	12,554,699	132,329	16,133,028
Greene	11,132,629	26,786,580	5,778,984	0	43,698,193
Holmes	0	2,320,500	2,657,889	4,984	4,983,373
Jefferson	1,554,253	0	7,358,374	40,986	8,953,613
Lake	0	0	0	1,029,833	1,029,833
Licking	120,000	0	0	0	120,000
Logan	0	14,445,125	241,708	14,285	14,701,118
Lucas	0	0	20,889,995	54,826	20,944,821
Mahoning	1,352,892	3,180,000	438,058	0	4,970,950
Medina	79,945	0	45,008,034	118,218	45,206,197
Miami	1,939,003	0	390,000	7,250	2,336,253
Montgomery	12,246,546	21,173,434	0	55,401,524	88,821,504
Muskingum	5,524,574	0	3,526,544	53,299	9,104,417
Noble	0	0	244,332	0	244,332
Pickaway	0	0	2,081,002	0	2,081,002
Pike	0	0	0	28,948	28,948
Portage	0	5,398,816	0	28,905	5,427,721
Ross	0	0	0	0	0
Trumbull	53,797	0	1,657,934	43,687	1,755,418
Tuscarawas	0	0	880,048	282,584	1,162,632
Warren	0	5,178,651	4,584,837	196,127	9,959,615

This Page Left Blank Intentionally

Sewer Enterprise Fund
Statement of Net Assets
For the Year Ended December 31, 2010

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Allen	\$5,467,867	\$39,510,454	\$44,978,321	\$3,465,484	\$12,786,436
Ashland	3,069,900	7,717,912	10,787,812	818,699	2,860,857
Athens	1,563,352	4,451,964	6,015,316	87,209	1,099,714
Auglaize	471,931	3,302,316	3,774,247	22,079	7,500
Belmont	294,460	9,835,681	10,130,141	331,349	6,968,758
Carroll	644,764	6,351,793	6,996,557	298,145	2,998,383
Clark	5,292,621	10,970,798	16,263,419	562,569	3,055,026
Clermont	30,935,737	178,224,283	209,160,020	6,696,212	38,932,137
Crawford	162,503	1,697,264	1,859,767	18,161	567,168
Cuyahoga	20,583,000	37,227,000	57,810,000	3,463,000	13,528,000
Defiance	824,129	8,050,797	8,874,926	58,731	146,039
Delaware	31,029,086	197,055,071	228,084,157	3,907,232	28,189,543
Erie	3,743,183	69,229,884	72,973,067	3,629,882	42,673,250
Fairfield	6,303,100	29,822,534	36,125,634	1,341,684	12,893,328
Fulton	1,269,884	5,846,908	7,116,792	242,475	715,399
Gallia	1,736,716	9,003,018	10,739,734	375,335	4,063,248
Greene	0	202,571,675	202,571,675	11,507,939	148,612,210
Hocking	123,022	1,373,665	1,496,687	15,815	470,039
Jefferson	777,404	13,676,923	14,454,327	214,362	3,353,634
Knox	9,864,880	4,083,917	13,948,797	81,436	6,723,033
Lake	28,740,179	137,412,588	166,152,767	13,660,539	39,544,485
Licking	3,797,083	17,324,617	21,121,700	756,493	9,640,993
Lorain	3,945,931	16,286,534	20,232,465	5,775,188	6,290,735
Lucas	4,918,158	36,096,498	41,014,656	889,235	2,422,094
Mahoning	18,282,169	87,209,007	105,491,176	3,792,598	28,890,070
Marion	3,450,594	7,867,994	11,318,588	229,317	2,165,441
Medina	15,892,303	156,405,975	172,298,278	6,522,080	39,974,473
Miami	1,003,168	16,862,849	17,866,017	1,225,745	7,529,418
Montgomery	48,482,136	45,005,839	93,487,975	3,879,916	4,943,788
Muskingum	8,942,411	50,623,295	59,565,706	1,454,075	24,445,017
Portage	20,695,694	89,402,396	110,098,090	4,979,863	24,420,623
Preble	290,053	1,314,967	1,605,020	55,043	699,589
Richland	3,127,109	24,920,549	28,047,658	780,438	3,497,657
Ross	880,103	5,282,441	6,162,544	208,389	1,413,362
Sandusky	880,103	5,282,441	6,162,544	208,389	1,413,362
Scioto	3,006,838	17,625,332	20,632,170	634,658	7,583,819
Seneca	303,063	1,166,019	1,469,082	164,888	141,666
Shelby	218,249	10,350,670	10,568,919	186,597	2,557,033
Stark	18,282,019	119,732,111	138,014,130	3,729,343	24,566,555
Trumbull	10,741,026	51,493,569	62,234,595	4,511,767	11,309,072
Tuscarawas	1,450,258	18,418,773	19,869,031	250,420	5,686,618
Warren	14,222,257	99,893,983	114,116,240	4,077,649	293,450
Washington	1,167,293	5,153,416	6,320,709	761,623	1,642,635
Wayne	855,843	12,103,788	12,959,631	437,570	4,160,600

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$16,251,920	\$23,157,674	\$1,686,682	\$3,882,045	\$28,726,401
3,679,556	4,906,397	0	2,201,859	7,108,256
1,186,923	3,332,188	0	1,496,205	4,828,393
29,579	3,289,816	0	454,852	3,744,668
7,300,107	2,714,275	0	115,759	2,830,034
3,296,528	3,269,523	28,970	401,536	3,700,029
3,617,595	7,529,291	0	5,116,533	12,645,824
45,628,349	131,153,903	2,921,626	29,456,142	163,531,671
585,329	1,224,380	0	50,058	1,274,438
16,991,000	21,638,000	0	19,181,000	40,819,000
204,770	7,926,497	0	743,659	8,670,156
32,096,775	166,566,489	3,565,775	25,855,118	195,987,382
46,303,132	38,091,688	0	(11,421,753)	26,669,935
14,235,012	17,852,641	0	4,037,981	21,890,622
957,874	5,193,418	0	965,500	6,158,918
4,438,583	4,905,920	0	1,395,231	6,301,151
160,120,149	48,132,493	1,141,577	16,157,946	65,432,016
485,854	899,965	0	110,868	1,010,833
3,567,996	10,012,482	171,232	702,617	10,886,331
6,804,469	3,904,705	0	3,239,623	7,144,328
53,205,024	106,115,571	0	6,832,172	112,947,743
10,397,486	7,154,840	0	3,569,374	10,724,214
12,065,923	5,387,277	0	2,779,265	8,166,542
3,311,329	33,093,260	0	4,610,067	37,703,327
32,682,668	41,024,603	15,250,948	16,532,957	72,808,508
2,394,758	5,567,564	0	3,356,266	8,923,830
46,496,553	113,101,159	0	12,700,566	125,801,725
8,755,163	8,315,297	0	795,557	9,110,854
8,823,704	40,348,313	12,993,341	31,322,617	84,664,271
25,899,092	25,343,491	64,830	8,258,293	33,666,614
29,400,486	59,564,386	1,826,479	19,306,739	80,697,604
754,632	561,622	0	288,766	850,388
4,278,095	21,407,255	0	2,362,308	23,769,563
1,621,751	3,757,349	0	783,444	4,540,793
1,621,751	3,757,349	0	783,444	4,540,793
8,218,477	9,670,390	0	2,743,303	12,413,693
306,554	1,056,095	0	106,433	1,162,528
2,743,630	7,799,187	0	26,102	7,825,289
28,295,898	93,242,599	0	16,475,633	109,718,232
15,820,839	36,969,948	0	9,443,808	46,413,756
5,937,038	13,068,674	0	863,319	13,931,993
4,371,099	99,773,887	0	9,971,254	109,745,141
2,404,258	3,261,468	0	654,983	3,916,451
4,598,170	7,699,704	0	661,757	8,361,461

Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2010

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues (Expenses)
Allen	\$5,866,187	\$4,068,221	\$1,593,944	\$204,022	(\$388,425)
Ashland	2,210,638	3,813,679	343,539	(1,946,580)	1,704,856
Athens	499,912	335,650	123,539	40,723	(57,695)
Auglaize	344,628	398,894	116,791	(171,057)	72
Belmont	1,065,196	802,965	291,919	(29,688)	(272,542)
Carroll	749,954	523,524	259,632	(33,202)	(135,989)
Clark	3,955,440	2,423,544	498,037	1,033,859	(117,898)
Clermont	14,552,687	9,954,770	7,624,910	(3,026,993)	(1,664,880)
Crawford	201,933	104,499	59,896	37,538	(38,809)
Cuyahoga	20,204,000	12,162,000	1,866,000	6,176,000	(413,000)
Defiance	564,123	447,072	129,138	(12,087)	(5,983)
Delaware	11,788,465	8,760,054	3,779,413	(751,002)	(1,532,075)
Erie	7,028,841	7,893,048	2,422,776	(3,286,983)	(1,515,756)
Fairfield	3,367,126	1,665,860	839,022	862,244	(512,462)
Fulton	384,010	253,839	161,459	(31,288)	(34,897)
Gallia	173,110	93,159	133,318	(53,367)	(60,281)
Greene	15,598,433	6,804,301	4,002,706	4,791,426	(5,076,230)
Hocking	172,373	121,042	57,778	(6,447)	(24,312)
Jefferson	1,229,153	594,535	633,694	924	(80,615)
Knox	1,450,720	1,053,677	131,485	265,558	31,428
Lake	21,499,403	15,977,504	5,063,731	458,168	(1,021,125)
Licking	2,663,972	2,057,727	276,633	329,612	(97,834)
Lorain	3,139,232	1,156,127	399,273	1,583,832	(413,501)
Lucas	1,910,387	344,653	1,764,818	(199,084)	(653,045)
Mahoning	21,930,267	20,355,095	2,908,386	(1,333,214)	(201,789)
Marion	1,000,895	748,215	335,361	(82,681)	(84,239)
Medina	20,113,685	19,184,561	5,017,183	(4,088,059)	(1,300,398)
Miami	2,277,358	1,854,023	358,713	64,622	3,672,051
Montgomery	22,754,007	15,674,283	2,764,145	4,315,579	(441,525)
Muskingum	3,965,398	1,931,854	766,105	1,267,439	(1,075,834)
Portage	15,017,327	9,569,042	2,466,128	2,982,157	(2,182,910)
Preble	129,240	53,862	15,962	59,416	0
Richland	2,710,824	1,842,181	1,482,938	(614,295)	(146,268)
Ross	0	0	0	0	0
Sandusky	1,206,907	893,402	238,642	74,863	(36,145)
Scioto	3,256,515	1,805,634	397,824	1,053,057	(333,368)
Seneca	312,919	303,050	44,123	(34,254)	(3,046)
Shelby	716,965	734,196	263,946	(281,177)	152,565
Stark	21,374,420	14,515,696	4,057,501	2,801,223	(658,945)
Trumbull	12,395,483	11,025,581	0	1,369,902	(395,231)
Tuscarawas	1,435,405	1,266,215	446,350	(277,160)	681,770
Warren	8,028,278	6,761,398	3,539,420	(2,272,540)	5,026,285
Washington	786,379	987,879	190,929	(392,429)	692,323
Wayne	851,409	658,554	271,620	(78,765)	13,645

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$164,164	\$1,016,658	\$668,091	\$2,002,383
310,322	56,000	0	12,598	2,251,201
0	0	0	(16,972)	1,476,143
0	0	0	(170,985)	449,852
185,339	0	4,998	(111,893)	(36,889)
0	0	0	(169,191)	346,619
0	0	(105,592)	810,369	4,730,052
0	0	1,793,577	(2,898,296)	24,239,525
0	0	0	(1,271)	144,342
0	10,000	0	5,753,000	17,120,000
0	0	2,423,414	2,405,344	765,398
0	0	3,672,693	1,389,616	27,121,854
0	0	49,466	(4,753,273)	113,301
0	0	67,950	417,732	4,961,416
0	0	209,723	143,538	1,027,409
0	0	1,073,025	959,377	1,361,381
47,500	23,435	234,995	(25,744)	(11,507,939)
0	0	0	(30,759)	107,207
0	0	0	(79,691)	563,042
0	20,965	1,306,730	1,582,751	9,783,444
0	0	1,093,424	530,467	15,079,640
60,061	0	0	291,839	3,040,590
0	1,050,000	0	120,331	(1,829,257)
250,128	0	381,160	(220,841)	4,028,923
0	307,263	4,449,308	2,607,042	14,489,571
0	0	78,249	(88,671)	3,221,277
0	0	4,691,201	(697,256)	9,370,223
0	0	2,279,318	6,015,991	(222,577)
622,478	0	0	4,496,532	44,602,220
74,861	41,793	5,362,166	5,586,839	7,488,336
172,686	0	0	971,933	15,715,831
0	0	0	59,416	235,010
0	61,591	182,152	(640,002)	2,346,671
0	0	0	0	671,714
0	0	439,101	477,819	671,714
0	0	305,442	1,025,131	2,372,180
11,244	11,244	0	(37,300)	138,175
275,000	0	0	146,388	31,652
0	0	124,852	2,267,130	14,552,676
1,512,224	557,983	241,990	2,170,902	6,229,259
0	0	0	404,610	1,199,838
0	0	1,457,637	4,211,382	10,144,608
0	0	0	299,894	405,670
0	0	0	(65,120)	418,273

Sewer Enterprise Fund
Long-Term Obligations
For the Year Ended December 31, 2010

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	\$3,635,791	\$9,091,609	\$59,036	\$12,786,436
Ashland	0	334,900	2,315,736	30,221	2,680,857
Athens	110,000	561,000	428,625	89	1,099,714
Auglaize	7,500	0	0	0	7,500
Belmont	5,141,599	0	0	1,827,159	6,968,758
Carroll	0	2,809,400	181,600	7,383	2,998,383
Clark	2,236,629	0	738,066	80,331	3,055,026
Clermont	0	25,180,000	8,274,323	5,477,814	38,932,137
Crawford	529,984	0	37,184	0	567,168
Cuyahoga	5,015,000	0	9,575,000	1,007,000	15,597,000
Defiance	0	118,500	0	27,539	146,039
Delaware	1,356,356	26,718,582	0	114,605	28,189,543
Erie	4,702,831	0	37,886,268	84,151	42,673,250
Fairfield	12,070,920	0	614,025	208,383	12,893,328
Fulton	345,527	0	364,470	5,402	715,399
Gallia	1,693,700	0	2,369,548	0	4,063,248
Greene	13,572,729	72,417,619	62,621,862	0	148,612,210
Hocking	0	464,100	0	5,939	470,039
Jefferson	2,583,409	0	750,925	19,300	3,353,634
Knox	0	6,660,000	54,197	8,836	6,723,033
Lake	1,123,400	0	19,016,317	964,323	21,104,040
Licking	120,000	0	9,617,274	23,719	9,760,993
Lorain	5,740,000	0	505,770	44,965	6,290,735
Lucas	0	0	2,422,094	0	2,422,094
Mahoning	70,018	20,729,827	7,375,359	714,866	28,890,070
Marion	1,895,000	0	253,809	16,632	2,165,441
Medina	0	0	39,334,287	640,186	39,974,473
Miami	4,471,997	0	3,045,262	12,159	7,529,418
Montgomery	0	4,284,651	0	659,137	4,943,788
Muskingum	11,707,342	5,329,400	6,651,136	757,139	24,445,017
Portage	0	10,365,626	13,912,729	142,268	24,420,623
Preble	0	0	699,589	0	699,589
Richland	0	3,055,320	390,649	51,688	3,497,657
Ross	0	0	0	0	0
Sandusky	0	0	1,402,759	10,603	1,413,362
Scioto	6,014,568	0	1,540,096	29,155	7,583,819
Seneca	0	0	141,666	0	141,666
Shelby	0	0	2,515,799	41,234	2,557,033
Stark	13,612,756	0	10,285,565	668,234	24,566,555
Trumbull	780,131	3,185,500	6,547,809	795,632	11,309,072
Tuscarawas	0	0	5,018,692	667,926	5,686,618
Warren	0	0	120,096	173,354	293,450
Washington	0	0	1,641,893	742	1,642,635
Wayne	1,728,900	2,380,000	19,828	31,872	4,160,600

This Page Left Blank Intentionally

Landfill Enterprise Fund
Statement of Net Assets
For the Year Ended December 31, 2010

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashland	\$688,858	\$373,661	\$1,062,519	\$119,131	\$1,609,762
Carroll	24,046	0	24,046	1,000	4,430,673
Defiance	9,163,885	10,549,474	19,713,359	171,300	3,816,344
Erie	7,196,944	6,032,516	13,229,460	1,371,250	32,822,555
Hancock	2,620,648	13,922,397	16,543,045	560,951	5,907,139
Henry	1,529,531	1,060,411	2,589,942	180,218	2,850,022
Holmes	7,771	368,540	376,311	58,552	4,943,761
Knox	75,940	143,164	219,104	83,475	1,066,460
Preble	2,449,822	3,258,407	5,708,229	1,539,044	6,153,972
Wood	1,125,169	1,952,641	3,077,810	1,257,109	6,994,019

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$1,728,893	\$373,661	\$0	(\$1,040,035)	(\$666,374)
4,431,673	0	0	(4,407,627)	(4,407,627)
3,987,644	5,091,325	1,684,572	8,949,818	15,725,715
34,193,805	(11,974,220)	0	(8,990,125)	(20,964,345)
6,468,090	4,910,891	2,981,621	2,182,443	10,074,955
3,030,240	1,060,411	0	(1,500,709)	(440,298)
5,002,313	368,540	0	(4,994,542)	(4,626,002)
1,149,935	143,164	0	(1,073,995)	(930,831)
7,693,016	1,371,045	0	(3,355,832)	(1,984,787)
8,251,128	577,599	0	(5,750,917)	(5,173,318)

Landfill Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2010

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	\$868,939	\$898,967	\$26,787	(\$56,815)	\$6,400
Carroll	0	96,888	0	(96,888)	0
Defiance	2,737,669	1,942,562	254,504	540,603	47,674
Erie	5,595,360	3,603,522	337,816	1,654,022	(881,239)
Hancock	5,079,060	2,904,836	379,529	1,794,695	90,489
Henry	838,578	823,384	33,145	(17,951)	11,808
Holmes	0	28,288	0	(28,288)	0
Knox	0	0	0	0	127,089
Preble	2,819,658	2,625,788	81,180	112,690	(104,773)
Wood	1,716,662	2,414,753	493,590	(1,191,681)	(64,671)

<u>Transfers-In</u>	<u>Transfers-Out</u>	<u>Capital Contributions</u>	<u>Change in Net Assets</u>	<u>Net Working Capital</u>
\$8	\$0	\$7,871	(\$42,536)	\$569,727
38,030	0	0	(58,858)	23,046
0	0	4,278	592,555	8,992,585
0	0	0	772,783	5,825,694
0	0	0	1,885,184	2,059,697
0	0	0	(6,143)	1,349,313
0	0	0	(28,288)	(50,781)
90,181	0	0	217,270	(7,535)
0	0	0	7,917	910,778
137,614	0	30,052	(1,088,686)	(131,940)

Landfill Enterprise Fund
Long-Term Obligations
For the Year Ended December 31, 2010

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	\$1,679,340	\$1,679,340
Carroll	0	0	0	4,430,673	4,430,673
Defiance	0	0	0	3,816,344	3,816,344
Erie	17,076,719	0	0	15,745,836	32,822,555
Hancock	2,107,493	0	0	3,799,646	5,907,139
Henry	0	0	0	2,850,022	2,850,022
Holmes	0	0	0	4,943,761	4,943,761
Knox	0	0	0	1,066,460	1,066,460
Preble	1,665,155	0	15,820	4,472,997	6,153,972
Wood	92,316	0	0	6,901,703	6,994,019

This Page Left Blank Intentionally

General Long-Term Obligations
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Allen	\$9,552,999	\$4,191,271	\$494,667	\$5,139,236	\$0
Ashland	2,620,000	0	0	0	118,417
Ashtabula	6,296,345	0	0	216,321	475,275
Athens	1,417,000	0	9,397	527,255	83,251
Auglaize	280,000	440,000	818,033	66,488	0
Belmont	7,741,891	0	0	168,466	133,333
Carroll	413,200	0	0	38,640	70,253
Clark	15,760,000	0	0	0	0
Clermont	5,890,000	5,042,000	0	1,219,815	0
Clinton	10,955,600	69,596	0	180,000	89,352
Coshocton	3,180,000	0	225,000	825,003	98,258
Crawford	13,556,181	0	0	0	0
Cuyahoga	430,164,000	0	10,000,000	7,805,000	24,220,000
Defiance	4,143,400	935,000	580,250	2,846,001	234,261
Delaware	38,497,874	5,048,239	0	0	0
Erie	15,408,084	535,727	0	0	54,402
Fairfield	15,323,212	1,479,503	694,796	0	1,005,976
Franklin	336,600,000	39,500,000	0	7,230,000	0
Fulton	873,157	147,697	0	988,533	18,731
Gallia	2,256,429	0	0	0	1,865
Geauga	585,000	1,974,714	0	0	17,619
Greene	19,154,344	40,000	0	0	0
Hancock	8,676,756	2,023,186	0	278,304	0
Henry	20,000	112,543	0	227,098	0
Hocking	240,000	35,300	590,630	0	0
Holmes	3,105,000	0	0	0	7,160
Jefferson	19,391,941	0	2,765,288	95,957	120,043
Knox	8,116,354	0	0	1,525,204	98,362
Lake	16,973,585	8,243,700	0	0	17,389
Licking	7,630,000	389,535	0	0	47,908
Logan	5,273,375	0	0	0	0
Lorain	30,005,000	3,330,000	7,875,000	359,158	0
Lucas	98,668,953	16,116,500	0	1,194,267	105,678
Mahoning	42,770,923	0	613,423	388,049	0
Marion	11,275,056	0	0	0	0
Medina	4,839,235	1,055,076	0	845,633	0
Miami	8,620,000	0	0	0	37,850
Monroe	207,427	0	0	0	109,941
Montgomery	37,111,573	1,069,789	0	0	358,219
Morrow	5,397,081	0	0	1,190,686	103,378
Muskingum	12,276,128	690,515	467,000	0	888,747
Noble	500,000	0	0	0	5,740
Ottawa	0	0	0	0	0
Pickaway	2,995,615	137,000	641,863	245,338	38,820
Pike	4,548,211	0	0	1,764,225	107,950
Portage	16,631,014	922,074	0	434,923	0
Preble	936,556	0	170,147	0	0

Compensated Absences	All Other Liabilities	Total Liabilities
\$3,197,398	\$0	\$22,575,571
1,153,516	0	3,891,933
2,818,655	401,925	10,208,521
1,897,281	2,508,154	6,442,338
1,675,949	0	3,280,470
3,060,620	0	11,104,310
974,533	25,000	1,521,626
4,580,512	88,695	20,429,207
5,252,480		17,404,295
1,221,455	(21,515)	12,494,488
1,179,519	0	5,507,780
1,122,887	0	14,679,068
27,596,000	38,336,000	538,121,000
1,124,660	0	9,863,572
3,941,809	0	47,487,922
2,656,074	0	18,654,287
3,251,457	6,458	21,761,402
0	0	383,330,000
913,638	334,612	3,276,368
1,487,134	0	3,745,428
3,027,692	0	5,605,025
5,992,639	0	25,186,983
2,918,885	1,802,501	15,699,632
1,821,904	0	2,181,545
770,260	0	1,636,190
1,075,838	0	4,187,998
2,682,004	631,644	25,686,877
1,122,515	0	10,862,435
12,445,614	378,516	38,058,804
3,825,445	0	11,892,888
1,347,214	0	6,620,589
0	4,405,321	45,974,479
20,178,477	17,207,619	153,471,494
8,786,638	1,448,280	54,007,313
1,596,829	0	12,871,885
5,600,319	0	12,340,263
2,918,027	8,264,410	19,840,287
479,863	0	797,231
21,318,356	12,493,633	72,351,570
869,338	0	7,560,483
3,583,851	8,587,667	26,493,908
493,044	0	998,784
0	0	0
1,441,148	0	5,499,784
832,177	0	7,252,563
4,283,128	2,041,425	24,312,564
737,483	0	1,844,186

(Continued)

General Long-Term Obligations
For the Year Ended December 31, 2010
(Continued)
All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Richland	\$19,720,459	\$3,960,000	\$12,178,548	\$1,656,212	\$2,225,211
Ross	7,541,554	2,945,000	0	459,171	144,462
Sandusky	3,710,000	108,847	0	0	187,330
Scioto	10,277,635	0	0	23,106	2,386,364
Seneca	4,475,000	0	0	66,428	20,378
Shelby	319,347	0	0	6,354	419,073
Stark	0	5,345,029	0	6,489,981	10,655
Trumbull	21,837,301	1,784,927	0	2,036,442	189,570
Tuscarawas	1,450,000	0	828,000	0	20,447
Union	9,351,756	0	0	3,167	0
Van Wert	4,050,992	0	1,592,997	665,932	50,853
Warren	7,753,762	14,654,258	0	5,360,173	8,284
Washington	4,837,172	0	0	0	32,224
Wayne	8,297,000	0	0	189,941	0
Wood	5,483,481	375,000	0	0	93,590

Compensated Absences	All Other Liabilities	Total Liabilities
\$4,296,659	\$0	\$44,037,089
1,770,456	198,646	13,059,289
2,187,671	0	6,193,848
1,946,591	8,071	14,641,767
1,767,245	0	6,329,051
1,624,347	0	2,369,121
8,633,180	3,554,880	24,033,725
5,613,936	1,000,256	32,462,432
1,818,164	0	4,116,611
1,648,022	0	11,002,945
799,598	0	7,160,372
4,825,930	0	32,602,407
535,318	0	5,404,714
3,206,042	0	11,692,983
4,786,238	0	10,738,309

This Page Left Blank Intentionally