



Dave Yost • Auditor of State

Counties Summary Financial Information

As of and For the Year Ended December 31, 2008

Local Government Services Section

Counties
Summary Financial Information
As of and For the Year Ended December 31, 2008

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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, 2008 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
As of December 31, 2008**

All Counties Reporting Under GAAP

County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Allen	\$68,420,021	\$50,999,694	\$59,500	\$119,479,215	\$26,201,519
Ashland	28,349,770	43,715,883	0	72,065,653	9,550,526
Ashtabula	63,681,060	139,581,447	0	203,262,507	16,725,902
Athens	36,233,730	63,549,343	0	99,783,073	13,935,434
Auglaize	34,855,003	40,097,650	0	74,952,653	8,997,442
Belmont	48,755,699	72,114,981	136,887	121,007,567	14,068,862
Butler	313,257,258	404,571,103	1,250,943	719,079,304	129,698,369
Carroll	16,968,491	9,235,414	0	26,203,905	5,117,045
Clark	94,847,466	91,568,285	124,850	186,540,601	34,166,354
Clermont	121,366,629	152,258,476	0	273,625,105	37,772,903
Clinton	29,091,577	51,187,585	113,451	80,392,613	13,547,025
Coshocton	22,914,341	31,474,745	0	54,389,086	9,768,690
Crawford	29,926,527	45,659,300	198,991	75,784,818	7,285,324
Cuyahoga	1,124,541,000	680,304,000	0	1,804,845,000	624,281,000
Defiance	43,611,849	55,583,860	0	99,195,709	8,379,580
Delaware	138,934,855	159,999,622	464,752	299,399,229	33,749,115
Erie	54,140,602	67,150,525	170,150	121,461,277	21,576,160
Fairfield	90,875,125	181,026,985	278,156	272,180,266	32,072,362
Franklin	1,429,919,000	515,941,000	1,433,000	1,947,293,000	553,434,000
Fulton	35,222,746	41,586,136	0	76,808,882	8,883,697
Gallia	13,758,486	22,977,332	0	36,735,818	5,497,221
Geauga	78,872,511	156,505,480	0	235,377,991	30,011,896
Greene	116,584,334	162,133,915	0	278,718,249	63,643,179
Hamilton	648,640,000	548,453,000	555,000	1,197,648,000	378,368,000
Hancock	49,263,061	95,550,644	207,640	145,021,345	18,811,660
Henry	27,837,269	36,533,316	0	64,370,585	9,067,265
Hocking	19,889,215	19,687,094	0	39,576,309	6,009,509
Holmes	19,107,220	24,325,088	0	43,432,308	8,309,939
Huron	25,768,036	37,586,214	0	63,354,250	8,505,066
Jefferson	52,665,128	93,666,012	96,873	146,428,013	19,869,074
Knox	36,503,844	54,596,752	0	91,100,596	13,677,987
Lake	173,610,681	142,183,801	235,390	316,029,872	56,716,900
Licking	87,567,345	64,678,187	0	152,245,532	34,510,081
Logan	32,111,397	64,192,456	0	96,303,853	11,172,082
Lorain	211,106,993	140,010,589	0	351,117,582	79,594,661
Lucas	465,619,849	265,740,783	72,471	731,433,103	309,447,811
Mahoning	285,289,636	5,488,654	1,055,477	291,833,767	69,864,347
Marion	45,988,737	57,595,512	136,972	103,721,221	14,745,793
Medina	87,326,035	58,360,295	0	145,686,330	34,813,284
Miami	72,493,233	83,162,863	0	155,656,096	17,855,371
Monroe	10,627,652	14,646,894	0	25,274,546	2,101,044
Montgomery	560,771,138	530,927,394	0	1,091,698,532	204,558,634
Morrow	21,413,759	30,182,346	0	51,596,105	7,223,754
Muskingum	73,390,817	103,489,358	8,766	176,888,941	27,933,831
Noble	9,028,204	24,160,574	0	33,188,778	2,603,742
Ottawa	57,326,966	43,569,819	0	100,896,785	13,774,633
Pickaway	27,507,619	35,458,048	0	62,965,667	9,681,320
Pike	23,768,482	30,631,835	0	54,400,317	6,282,449
Portage	132,205,109	85,051,397	0	217,256,506	41,812,202

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$19,485,980	\$45,687,499	\$30,900,390	\$28,980,345	\$13,910,981	\$73,791,716
3,955,379	13,505,905	40,110,742	16,588,623	1,860,383	58,559,748
6,051,035	22,776,937	134,069,812	40,674,989	5,740,769	180,485,570
5,464,123	19,399,557	61,356,868	18,651,544	375,104	80,383,516
2,569,510	11,566,952	39,747,650	20,417,284	3,220,767	63,385,701
8,791,869	22,860,731	64,555,893	22,653,926	10,937,017	98,146,836
129,724,721	259,423,090	316,270,240	145,007,094	(1,621,120)	459,656,214
1,191,899	6,308,944	9,116,387	8,831,212	1,947,362	19,894,961
17,340,989	51,507,343	72,403,585	52,926,397	9,703,276	135,033,258
19,118,951	56,891,854	135,574,190	50,200,176	30,958,885	216,733,251
11,946,292	25,493,317	39,590,775	12,926,210	2,382,311	54,899,296
5,728,475	15,497,165	26,994,574	11,395,096	502,251	38,891,921
12,127,312	19,412,636	34,828,831	15,961,264	5,582,087	56,372,182
318,783,000	943,064,000	410,193,000	64,160,000	387,428,000	861,781,000
4,949,047	13,328,627	52,694,697	26,004,001	7,168,384	85,867,082
42,412,831	76,161,946	117,815,451	84,845,617	20,576,215	223,237,283
19,808,507	41,384,667	44,484,804	21,477,049	14,114,757	80,076,610
22,641,670	54,714,032	163,111,804	38,698,952	15,655,478	217,466,234
300,107,000	853,541,000	320,422,000	459,608,000	313,722,000	1,093,752,000
2,458,246	11,341,943	40,151,667	22,006,543	3,308,729	65,466,939
2,382,568	7,879,789	20,868,089	5,657,480	2,330,460	28,856,029
4,687,470	34,699,366	151,545,480	37,325,301	11,807,844	200,678,625
24,904,688	88,547,867	140,718,891	46,698,196	2,753,295	190,170,382
142,603,000	520,971,000	452,453,000	228,753,000	(4,529,000)	676,677,000
15,734,197	34,545,857	81,924,696	26,533,938	2,016,854	110,475,488
1,446,084	10,513,349	33,835,862	15,462,716	4,558,658	53,857,236
1,494,905	7,504,414	18,689,230	10,366,921	3,015,744	32,071,895
3,836,077	12,146,016	20,531,088	9,585,566	1,169,638	31,286,292
9,760,138	18,265,204	28,959,788	12,867,827	3,261,431	45,089,046
27,126,917	46,995,991	68,275,198	27,595,475	3,561,349	99,432,022
9,317,396	22,995,383	46,177,057	17,732,203	4,195,953	68,105,213
38,487,675	95,204,575	120,074,375	75,840,799	24,910,123	220,825,297
10,472,809	44,982,890	53,209,177	25,224,763	28,828,702	107,262,642
6,068,484	17,240,566	56,741,831	1,370,433	20,951,023	79,063,287
40,393,860	119,988,521	109,793,906	6,286,187	115,048,968	231,129,061
79,419,535	388,867,346	204,927,104	96,492,587	41,146,066	342,565,757
36,280,479	106,144,826	99,878,395	74,534,955	11,275,591	185,688,941
11,490,938	26,236,731	49,826,270	23,939,861	3,718,359	77,484,490
10,839,479	45,652,763	51,800,543	42,992,607	5,240,417	100,033,567
7,462,451	25,317,822	78,053,727	35,221,400	17,063,147	130,338,274
526,361	2,627,405	14,409,823	8,107,075	130,243	22,647,141
65,632,461	270,191,095	486,887,415	137,952,919	196,667,103	821,507,437
7,092,753	14,316,507	21,575,572	14,316,754	1,387,272	37,279,598
24,499,379	52,433,210	78,325,200	34,555,042	11,575,489	124,455,731
1,038,696	3,642,438	23,292,524	5,296,610	957,206	29,546,340
21,678,109	35,452,742	36,494,346	21,089,490	7,860,207	65,444,043
864,004	10,545,324	35,102,190	13,775,441	3,542,712	52,420,343
4,500,967	10,783,416	25,626,979	9,958,499	8,031,423	43,616,901
18,509,121	60,321,323	67,215,455	65,566,368	24,153,360	156,935,183

(Continued)

Statement of Net Assets
As of December 31, 2008
(Continued)
All Counties Reporting Under GAAP

County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Richland	\$98,578,026	\$115,368,059	\$614,788	\$214,560,873	\$34,192,060
Ross	27,374,941	41,070,987	131,975	68,577,903	15,160,097
Sandusky	42,241,297	43,619,115	0	85,860,412	11,368,685
Scioto	29,918,190	76,673,808	220,425	106,812,423	13,028,896
Seneca	38,864,396	60,368,570	0	99,232,966	11,743,446
Shelby	30,866,411	92,936,071	4,505	123,806,987	8,257,700
Stark	184,029,472	153,499,676	0	337,529,148	67,270,005
Summit	386,400,265	271,953,751	492,206	658,846,222	181,978,875
Trumbull	150,491,712	79,371,210	322,982	230,185,904	59,495,103
Tuscarawas	63,191,929	82,303,832	0	145,495,761	12,787,767
Union	46,125,467	71,670,003	0	117,795,470	19,863,814
Van Wert	16,433,889	25,239,878	0	41,673,767	4,865,200
Warren	192,296,945	95,406,793	0	287,703,738	42,951,595
Washington	39,186,361	141,069,250	92,502	180,348,113	11,461,918
Wayne	62,154,982	90,699,577	72,558	152,927,117	21,452,403
Wood	130,483,687	81,519,733	0	212,003,420	38,342,282

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$44,416,095	\$78,608,155	\$77,288,856	\$56,292,328	\$2,371,534	\$135,952,718
13,869,068	29,029,165	28,280,507	10,932,310	335,921	39,548,738
5,510,714	16,879,399	38,841,996	22,152,612	7,986,405	68,981,013
14,590,728	27,619,624	63,853,480	94,532,118	(79,192,799)	79,192,799
6,138,965	17,882,411	54,661,828	18,945,853	7,742,874	81,350,555
2,448,976	10,706,676	91,786,015	19,245,569	2,068,727	113,100,311
10,030,493	77,300,498	149,914,590	95,354,191	14,959,869	260,228,650
80,002,189	261,981,064	212,837,524	82,994,069	101,033,565	396,865,158
35,561,138	95,056,241	59,848,806	54,337,139	20,943,718	135,129,663
1,733,098	14,520,865	81,379,277	35,214,232	14,381,387	130,974,896
6,269,961	26,133,775	61,759,667	20,868,196	9,033,832	91,661,695
6,767,673	11,632,873	23,285,412	10,440,382	(3,684,900)	30,040,894
28,404,401	71,355,996	86,499,817	123,909,039	5,938,886	216,347,742
5,834,133	17,296,051	135,177,838	20,326,976	7,547,248	163,052,062
11,583,048	33,035,451	81,110,577	29,680,711	9,100,378	119,891,666
9,257,591	47,599,873	79,137,530	55,271,294	29,994,723	164,403,547

**Revenues from the Statement of Activities
For the Year ended December 31, 2008**

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	\$11,398,905	\$32,494,399	\$2,394,445	\$11,759,086	\$13,972,199	\$0
Ashland	4,106,439	17,804,955	346,315	6,718,235	6,224,697	4,200
Ashtabula	13,968,725	0	0	15,007,521	8,486,298	0
Athens	4,811,741	26,021,803	400,000	11,127,081	6,358,789	0
Auglaize	7,338,225	8,367,750	841,668	5,454,016	7,684,798	0
Belmont	7,502,403	23,593,850	744,505	8,118,191	10,848,695	320,033
Butler	45,710,686	99,370,504	13,936,431	69,454,212	33,408,493	6,893,704
Carroll	2,874,354	12,012,864	0	4,435,908	2,040,169	0
Clark	18,363,973	64,978,262	1,085,101	18,034,140	18,791,959	0
Clermont	25,970,715	35,473,713	7,498,695	19,898,557	22,676,171	542,690
Clinton	3,984,222	12,528,322	957,327	7,064,127	7,197,247	0
Coshocton	3,720,489	19,262,170	1,661,372	5,575,627	4,451,827	12,547
Crawford	8,119,915	14,756,482	281,708	4,603,690	5,025,844	0
Cuyahoga	103,715,000	613,967,000	31,810,000	344,518,000	209,997,000	27,955,000
Defiance	3,429,979	12,110,910	550,506	4,789,355	4,647,121	0
Delaware	19,800,865	26,192,747	953,932	21,672,320	35,707,288	0
Erie	7,620,226	21,596,657	1,214,024	12,699,774	14,643,273	0
Fairfield	15,950,554	39,471,114	770,746	19,224,281	11,682,312	1,461,656
Franklin	106,902,000	403,523,000	20,716,000	367,003,000	130,723,000	0
Fulton	4,637,664	11,465,296	1,092,775	7,267,067	4,663,806	0
Gallia	3,311,385	15,548,920	821,696	2,835,294	4,240,342	0
Geauga	9,129,452	29,389,862	1,670,137	24,221,532	11,216,612	0
Greene	20,215,379	40,040,692	680,063	30,280,640	20,947,815	864,013
Hamilton	187,786,000	377,578,000	8,982,000	259,345,000	66,671,000	47,735,000
Hancock	8,604,048	27,752,431	2,936,390	10,493,331	5,365,591	1,533,901
Henry	3,111,884	12,604,611	851,008	5,242,132	3,309,826	0
Hocking	2,747,887	11,642,211	70,448	5,420,433	2,849,241	0
Holmes	4,780,133	12,958,697	711,122	5,964,915	4,612,239	0
Huron	3,637,372	22,002,365	56,898	6,461,072	7,758,582	0
Jefferson	7,389,348	37,255,781	991,722	9,726,883	10,202,403	0
Knox	3,536,030	15,860,786	417,569	7,642,714	5,439,281	0
Lake	22,293,351	66,399,943	6,738,465	47,179,482	15,453,092	3,576,675
Licking	10,289,755	34,926,912	666,424	21,893,947	24,351,715	0
Logan	4,385,486	12,419,379	1,427,544	16,386,233	0	0
Lorain	38,737,882	100,612,790	1,075,790	45,261,842	22,873,862	0
Lucas	36,238,841	175,780,447	1,742,732	95,887,936	70,511,781	3,415,247
Mahoning	22,470,784	99,165,872	9,096,110	30,641,664	27,931,781	0
Marion	5,516,402	22,813,933	664,952	7,526,405	6,814,459	0
Medina	19,438,317	35,233,292	858,418	23,985,262	9,652,973	1,580,720
Miami	16,520,961	19,217,099	5,391,366	12,025,273	10,903,586	0
Monroe	2,166,489	10,444,261	1,478,592	1,390,283	1,511,174	0
Montgomery	67,469,137	224,782,787	9,807,629	137,971,557	62,946,971	9,208,394
Morrow	3,232,232	13,551,099	438,974	3,921,117	2,850,874	0
Muskingum	11,571,552	31,799,636	3,895,305	16,256,139	14,690,308	0
Noble	1,745,758	6,855,944	665,016	1,704,299	1,047,565	0
Ottawa	8,897,992	12,941,999	670,344	7,856,434	5,198,808	452,108
Pickaway	4,119,181	16,915,068	390,639	6,544,472	6,571,799	0
Pike	2,550,600	12,004,469	1,401,728	5,599,012	2,063,157	0
Portage	17,701,539	43,278,721	3,265,904	25,014,780	15,133,051	0

General Revenues				Total	Total
Unrestricted	Investment			General	General and
Grants	Earnings	Other	Transfers	Revenues	Program Revenues
\$5,520,898	\$5,704,755	\$5,887,619	\$191,375	\$43,035,932	\$89,323,681
2,224,994	695,012	1,696,839	(380,872)	17,183,105	39,440,814
56,795,683	1,610,343	453,049	(1,142,935)	81,209,959	95,178,684
1,970,699	1,184,704	1,229,959	0	21,871,232	53,104,776
1,062,198	635,630	(47,633)	0	14,789,009	31,336,652
1,159,183	1,559,966	1,478,971	(279,108)	23,205,931	55,046,689
7,664,080	9,085,686	4,984,480	0	131,490,655	290,508,276
1,772,163	267,087	1,661,916	(8,306)	10,168,937	25,056,155
6,209,645	2,912,840	1,433,093	0	47,381,677	131,809,013
7,182,606	4,767,233	1,044,707	0	56,111,964	125,055,087
1,788,792	592,326	2,241,333	0	18,883,825	36,353,696
1,544,202	513,439	399,290	0	12,496,932	37,140,963
1,586,344	883,494	1,212,359	(1,205)	13,310,526	36,468,631
818,720,000	41,206,000	11,582,000	(235,000)	1,453,743,000	2,203,235,000
2,215,677	2,194,458	1,616,719	0	15,463,330	31,554,725
3,866,855	5,930,565	1,033,480	(75,000)	68,135,508	115,083,052
3,895,502	2,594,770	647,105	(14,214)	34,466,210	64,897,117
3,696,906	2,748,397	854,058	0	39,667,610	95,860,024
96,250,000	43,084,000	0	0	637,060,000	1,168,201,000
3,115,624	1,049,230	909,027	(25,300)	16,979,454	34,175,189
1,278,563	423,243	1,118,006	0	9,895,448	29,577,449
2,660,488	3,014,789	2,554,322	(72,926)	43,594,817	83,784,268
5,186,823	4,405,699	2,328,369	(496,142)	63,517,217	124,453,351
39,249,000	22,676,000	0	847,000	436,523,000	1,010,869,000
2,642,903	1,297,056	333,459	45,000	21,711,241	61,004,110
2,511,295	482,360	481,456	0	12,027,069	28,594,572
889,082	540,274	521,253	0	10,220,283	24,680,829
1,060,292	423,012	857,700	0	12,918,158	31,368,110
1,794,972	875,170	1,867,390	(187,210)	18,569,976	44,266,611
2,767,827	506,058	957,629	0	24,160,800	69,797,651
2,758,915	707,531	1,732,961	(186,746)	18,094,656	37,909,041
3,756,351	6,183,840	9,420,967	0	85,570,407	181,002,166
13,573,314	2,014,078	3,946,781	(75,110)	65,704,725	111,587,816
2,989,242	1,217,472	2,049,186	(54,355)	22,587,778	40,820,187
11,496,091	5,941,465	1,705,814	(726,463)	86,552,611	226,979,073
96,278,029	15,049,768	16,175,584	0	297,318,345	511,080,365
12,884,154	5,081,780	6,294,618	0	82,833,997	213,566,763
2,019,962	1,495,344	2,236,183	0	20,092,353	49,087,640
7,018,100	3,113,294	4,811,799	0	50,162,148	105,692,175
4,597,786	2,586,035	754,691	0	30,867,371	71,996,797
504,582	183,316	396,385	0	3,985,740	18,075,082
22,274,489	29,531,315	6,922,950	(4,072,652)	264,783,024	566,842,577
1,396,908	594,503	929,170	13,903	9,706,475	26,928,780
2,305,383	2,019,320	850,742	30,645	36,152,537	83,419,030
363,616	239,339	410,714	0	3,765,533	13,032,251
1,828,742	1,823,009	3,421,505	0	20,580,606	43,090,941
1,770,162	730,014	754,098	0	16,370,545	37,795,433
586,724	832,782	2,473,487	0	11,555,162	27,511,959
9,714,340	5,638,206	661,642	0	56,162,019	120,408,183

(Continued)

Revenues from the Statement of Activities
For the Year ended December 31, 2008
(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	\$11,576,104	\$50,779,358	\$3,362,423	\$17,995,912	\$14,602,403	\$0
Ross	7,791,605	24,382,925	1,773,849	8,234,150	10,999,023	0
Sandusky	7,480,975	21,292,811	95,077	8,065,423	7,249,096	0
Scioto	7,541,526	28,484,488	1,354,389	6,034,470	9,227,387	355,823
Seneca	5,151,934	17,857,449	3,722,455	6,532,252	7,173,010	0
Shelby	6,734,133	14,001,691	7,987	6,316,816	7,567,890	141,478
Stark	28,958,507	120,501,768	4,508,894	48,629,113	15,148,999	0
Summit	52,773,960	195,566,585	0	120,701,942	35,371,417	9,911,961
Trumbull	17,777,902	80,498,309	1,139,200	32,119,977	23,262,598	0
Tuscarawas	7,521,147	20,679,301	111,074	9,675,894	9,428,769	0
Union	6,538,893	16,511,181	3,041,664	10,360,679	9,565,905	0
Van Wert	3,426,296	10,137,702	405,000	2,435,208	3,542,444	178,884
Warren	15,907,057	18,748,618	8,908,520	36,828,915	26,612,717	8,378,837
Washington	5,505,374	27,581,645	416,922	9,164,085	9,662,989	0
Wayne	11,567,998	30,418,130	1,383,906	14,465,529	10,613,699	0
Wood	20,322,841	39,313,129	836,516	26,070,224	15,820,157	122,094

General Revenues				Total	Total
Unrestricted	Investment			General	General and
Grants	Earnings	Other	Transfers	Revenues	Program Revenues
\$5,839,921	\$2,664,617	\$637,645	\$0	\$41,740,498	\$107,458,383
1,396,402	624,595	1,118,999	0	22,373,169	56,321,548
1,514,108	1,225,689	2,439,583	(24,465)	20,469,434	49,338,297
1,736,264	362,643	1,146,143	0	18,862,730	56,243,133
1,398,762	725,874	1,772,528	0	17,602,426	44,334,264
3,950,583	770,935	110,968	(226,588)	18,632,082	39,375,893
8,601,827	5,120,020	6,438,528	70,527	84,009,014	237,978,183
21,760,258	11,063,518	4,714,265	0	203,523,361	451,863,906
7,944,641	3,039,022	1,469,955	(4,259,157)	63,577,036	162,992,447
5,983,060	1,853,397	1,581,059	0	28,522,179	56,833,701
4,312,843	1,516,355	1,687,155	3,146	27,446,083	53,537,821
1,307,743	357,746	485,840	0	8,307,865	22,276,863
9,029,267	10,234,424	165,161	0	91,249,321	134,813,516
2,059,763	1,226,747	477,005	0	22,590,589	56,094,530
3,379,153	2,356,663	473,303	0	31,288,347	74,658,381
3,677,155	4,879,252	1,467,910	0	52,036,792	112,509,278

**Expenses from the Statement of Activities
For the Year ended December 31, 2008**

All Counties Reporting Under GAAP

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$13,416,858	\$9,763,365	\$11,173,374	\$14,483,611	\$13,591,166	\$21,230,934
Ashland	7,493,709	1,838,206	6,494,706	6,454,084	11,794,431	7,276,566
Ashtabula	9,394,275	4,446,708	8,913,038	6,667,307	23,053,793	35,268,461
Athens	6,647,010	2,404,067	4,818,570	6,780,554	2,413,340	29,246,687
Auglaize	4,570,383	1,950,075	5,442,374	6,323,977	6,371,949	4,672,228
Belmont	8,771,497	3,562,926	9,781,054	7,449,380	11,580,482	16,327,531
Butler	37,260,435	16,978,319	48,709,320	25,416,281	62,270,201	93,725,373
Carroll	2,868,277	1,044,901	2,467,778	4,459,666	4,705,772	6,045,741
Clark	15,515,492	13,658,964	14,986,140	10,073,253	21,035,234	43,509,093
Clermont	24,169,254	10,283,817	29,537,742	12,231,975	1,060,055	38,651,149
Clinton	6,894,665	2,607,771	4,729,408	5,734,647	4,334,329	8,754,662
Coshocton	4,161,003	1,642,646	5,838,935	4,561,293	7,576,074	11,909,862
Crawford	4,206,245	2,266,083	6,103,652	4,303,304	5,918,893	13,385,681
Cuyahoga	93,616,000	351,738,000	0	54,458,000	220,733,000	662,870,000
Defiance	5,992,904	1,650,826	4,574,440	3,927,760	4,690,765	7,030,877
Delaware	17,011,942	7,985,127	30,547,798	16,116,024	16,524,711	14,453,924
Erie	14,543,856	7,635,109	10,919,854	5,950,167	7,541,044	15,511,738
Fairfield	13,787,107	5,538,194	15,541,990	11,328,723	24,730,141	27,517,647
Franklin	122,288,000	69,418,000	133,455,000	36,299,000	339,858,000	395,904,000
Fulton	5,619,043	1,701,613	6,361,977	4,514,970	5,309,982	6,037,683
Gallia	3,476,946	1,244,074	5,432,745	5,461,271	3,059,930	8,934,148
Geauga	10,824,246	4,267,814	13,047,274	12,860,130	8,518,081	29,427,102
Greene	19,548,303	8,114,030	22,210,966	10,698,264	20,792,068	35,129,875
Hamilton	90,623,000	121,578,000	123,099,000	51,020,000	239,911,000	351,580,000
Hancock	6,678,699	3,505,006	7,876,051	6,589,711	18,522,667	10,803,065
Henry	2,941,450	1,384,561	2,909,884	4,297,554	1,793,571	11,723,988
Hocking	3,190,519	1,752,404	3,261,076	4,240,952	4,101,364	7,546,828
Holmes	5,315,054	1,863,604	4,124,524	5,872,697	239,322	14,060,861
Huron	6,323,838	1,930,377	6,294,358	5,333,400	9,989,143	14,069,887
Jefferson	6,320,478	4,100,622	10,090,775	7,376,639	17,475,774	18,869,407
Knox	7,669,993	2,255,167	6,416,779	6,624,205	473,310	15,647,060
Lake	20,106,955	48,973,479	0	13,905,059	24,988,729	80,562,772
Licking	27,214,151	0	22,186,778	8,769,736	4,756,000	50,272,596
Logan	6,948,936	3,595,887	6,347,157	9,144,835	1,444,252	15,533,035
Lorain	34,416,356	20,697,509	26,800,174	13,425,334	49,969,745	90,381,231
Lucas	31,147,918	82,097,167	83,360,838	17,836,566	150,951,885	151,937,953
Mahoning	29,183,996	19,254,381	29,504,632	14,830,409	51,244,234	58,506,298
Marion	7,196,431	2,464,592	11,105,738	5,186,406	6,616,909	15,488,136
Medina	14,182,373	8,581,800	21,997,104	12,611,517	26,373,938	23,418,045
Miami	15,398,717	0	19,526,936	10,150,601	13,501,156	15,692,390
Monroe	1,473,868	685,298	1,691,051	3,917,069	1,984,242	4,860,674
Montgomery	47,679,817	172,328,638	0	19,372,394	0	291,778,895
Morrow	4,222,130	1,574,971	4,003,652	5,313,083	2,193,528	8,229,295
Muskingum	10,803,364	6,536,839	11,010,480	11,149,999	2,763,387	37,745,451
Noble	1,783,132	436,162	1,356,695	3,983,637	879,938	3,735,760
Ottawa	5,393,405	2,941,071	6,471,268	6,521,295	96,884	16,341,011
Pickaway	5,260,972	2,134,956	7,083,549	5,687,357	4,953,812	10,140,736
Pike	3,199,826	1,254,688	2,656,984	6,757,222	3,177,657	6,557,840
Portage	16,399,876	10,067,912	16,542,880	9,042,327	33,270,996	26,337,284

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$0	\$1,730,685	\$39,292	\$147,295	\$703,114	\$86,279,694
0	59,312	181,275	239,811	191,513	42,023,613
0	333,080	1,009,706	0	259,321	89,345,689
46,794	18,193	0	0	152,967	52,528,182
0	0	1,751,054	0	100,078	31,182,118
260,000	0	0	0	363,455	58,096,325
0	587,061	0	5,572,290	5,822,661	296,341,941
217,152	0	1,082,927	0	12,990	22,905,204
0	1,557,877	0	0	730,966	121,067,019
8,265,351	0	0	0	995,035	125,194,378
325,593	6,623	792,099	0	507,008	34,686,805
0	449,949	432,092	0	217,546	36,789,400
92,507	0	0	0	597,194	36,873,559
49,190,000	0	0	0	15,589,000	1,448,194,000
615,590	2,065	0	0	239,879	28,725,106
0	396,413	0	0	2,037,408	105,073,347
504,224	0	702,818	0	873,393	64,182,203
433,406	0	0	0	1,020,192	99,897,400
5,220,000	20,492,000	0	0	13,448,000	1,136,382,000
1,215,621	0	9,515	1,017,837	97,500	31,885,741
451,259	178,509	655,011	0	104,436	28,998,329
312,378	0	0	0	399,272	79,656,297
1,978,360	3,333,810	0	0	1,659,682	123,465,358
6,068,000	7,475,000	5,811,000	0	4,960,000	1,002,125,000
114,517	489,238	0	426,056	0	55,005,010
922,331	0	98,538	222,550	105,298	26,399,725
495,571	254,338	68,078	12,378	47,534	24,971,042
0	338,005	2,474	0	217,226	32,033,767
0	0	467,116	0	418,271	44,826,390
1,254,309	195,710	0	0	1,615,933	67,299,647
0	0	0	2,057,835	476,946	41,621,295
2,601,707	0	0	0	1,554,438	192,693,139
1,123,999	1,194,101	0	0	559,610	116,076,971
560,211	375,985	0	0	289,883	44,240,181
532,681	0	0	0	1,995,060	238,218,090
0	9,293,563	0	0	5,805,448	532,431,338
0	0	0	0	1,950,950	204,474,900
0	20,500	0	1,458,169	516,317	50,053,198
1,119,091	0	0	0	483,529	108,767,397
0	612,086	0	0	237,609	75,119,495
1,169,572	0	0	0	12,132	15,793,906
14,121,820	0	0	0	2,164,855	547,446,419
40,654	0	1,009,007	448,963	246,653	27,281,936
0	0	0	0	843,330	80,852,850
516,188	0	0	0	51,231	12,742,743
3,801	39,341	525,714	0	1,039,853	39,373,643
163,203	458,531	26,996	0	48,768	35,958,880
395,665	226,335	0	0	197,700	24,423,917
0	0	0	0	941,204	112,602,479

(Continued)

Expenses from the Statement of Activities
For the Year ended December 31, 2008
(Continued)
All Counties Reporting Under GAAP

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$12,490,084	\$8,111,788	\$14,216,524	\$8,346,930	\$32,918,051	\$29,667,456
Ross	6,219,012	4,063,096	11,381,124	6,143,054	633,843	24,751,610
Sandusky	6,469,124	3,515,995	10,022,347	4,785,565	435,373	23,281,651
Scioto	7,782,002	2,658,301	9,051,101	5,316,781	9,014,633	17,745,742
Seneca	5,107,640	2,796,188	6,804,668	9,356,081	8,248,873	11,682,426
Shelby	5,114,236	2,641,575	5,297,338	11,012,587	235,995	16,905,344
Stark	20,726,938	16,508,346	29,035,723	21,293,041	81,485,624	70,606,830
Summit	41,509,280	33,686,132	79,481,857	20,456,800	131,938,662	135,940,442
Trumbull	22,470,546	11,617,132	18,569,997	14,302,140	44,596,310	51,838,040
Tuscarawas	8,854,417	4,586,690	9,024,070	8,898,652	8,592,670	19,985,105
Union	13,793,161	2,637,145	7,161,068	3,227,196	4,020,931	16,904,850
Van Wert	5,132,163	1,331,519	3,199,731	4,552,089	90,180	6,929,593
Warren	23,812,522	11,515,619	27,809,742	8,943,608	645,752	40,019,535
Washington	6,114,063	2,281,485	8,451,812	7,969,541	15,943,228	14,083,522
Wayne	9,049,807	6,108,809	11,909,180	9,424,619	881,591	36,056,689
Wood	19,240,213	8,560,864	9,079,266	10,471,311	14,785,939	42,989,311

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$226,807	\$47,621	\$0	\$0	\$1,897,692	\$107,922,953
884,524	0	0	0	747,836	54,824,099
460,276	0	241,233	199,277	232,283	49,643,124
821,846	563,211	940,499	0	875,433	54,769,549
595,118	798,336	0	0	279,943	45,669,273
218,308	0	0	418,775	40,596	41,884,754
0	0	943,632	6,874,483	287,439	247,762,056
3,313,440	8,983,180	0	0	3,131,175	458,440,968
116,927	0	0	0	2,491,954	166,003,046
0	408,830	0	0	23,274	60,373,708
365,747	0	519,194	0	485,352	49,114,644
673,648	25,438	271,527	285,151	237,498	22,728,537
2,056,654	0	0	0	1,298,695	116,102,127
698,059	0	0	489,731	337,421	56,368,862
555,635	513	1,155,174	0	463,922	75,605,939
1,630,361	321,207	1,881,826	0	513,248	109,473,546

**Summary Data from the General Fund Balance Sheet
As of December 31, 2008**

All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$4,305,668	\$12,258,319	\$6,011,298	\$7,736,458	\$1,642,307
Ashland	1,086,378	5,491,903	3,781,069	4,470,408	139,583
Ashtabula	2,448,443	8,153,794	4,701,288	4,710,950	430,125
Athens	2,292,998	6,114,526	2,272,153	2,897,483	42,026
Auglaize	2,312,950	7,482,795	2,587,645	3,194,679	730,441
Belmont	3,003,058	9,434,721	2,896,846	3,642,962	2,841,424
Butler	28,086,181	59,908,728	21,009,597	28,446,015	11,396,642
Carroll	530,128	4,218,420	1,282,948	3,080,694	113,651
Clark	7,506,578	17,488,391	5,707,874	7,452,718	2,011,928
Clermont	20,579,322	43,469,078	17,870,842	20,190,177	3,089,076
Clinton	1,055,168	5,005,624	694,927	2,646,833	494,150
Coshocton	1,517,832	4,304,671	868,634	2,581,040	642,116
Crawford	3,334,075	7,051,943	2,705,968	3,079,377	350,266
Cuyahoga	158,285,000	322,115,000	53,365,000	74,878,000	52,164,000
Defiance	5,619,677	11,930,348	1,249,476	3,202,489	3,175,647
Delaware	14,428,324	29,612,078	9,618,952	12,438,851	625,703
Erie	5,750,485	16,300,540	1,864,371	8,513,645	162,111
Fairfield	15,100,147	27,656,310	9,593,892	11,951,397	1,844,284
Franklin	254,136,000	374,777,000	31,053,000	90,905,000	17,679,000
Fulton	3,291,193	6,828,266	667,175	2,616,538	309,055
Gallia	1,565,741	4,502,445	2,085,403	2,489,082	146,120
Geauga	6,797,291	19,173,050	10,565,586	11,834,279	649,210
Greene	10,257,737	27,231,407	12,142,439	15,115,234	387,141
Hamilton	26,395,000	114,766,000	44,026,000	62,905,000	18,979,000
Hancock	2,702,905	7,556,564	2,201,604	4,876,814	740,168
Henry	4,129,010	6,875,209	441,603	2,237,753	83,421
Hocking	2,391,386	5,285,517	2,387,853	2,623,548	30,445
Holmes	594,071	4,524,094	855,227	3,636,557	234,884
Huron	1,297,009	4,874,292	2,019,777	2,517,503	150,370
Jefferson	259,974	8,176,494	3,534,323	4,154,645	541,715
Knox	1,620,160	7,051,491	4,426,922	5,249,323	601,554
Lake	21,532,261	41,429,035	13,817,305	16,723,001	4,591,706
Licking	10,750,821	22,441,840	6,988,173	10,270,724	1,360,658
Logan	1,005,639	6,415,868	3,722,229	4,404,863	312,983
Lorain	11,786,799	40,954,037	10,401,694	13,697,662	12,420,378
Lucas	34,028,484	76,277,048	11,969,775	33,316,089	1,288,904
Mahoning	8,370,627	30,122,522	14,005,976	18,795,301	2,304,561
Marion	5,311,767	10,982,693	4,493,959	5,115,717	898,395
Medina	7,094,355	23,348,483	11,863,072	14,225,420	326,735
Miami	13,303,386	22,439,183	6,235,670	7,373,605	1,283,243
Monroe	126,067	1,388,184	783,172	1,003,770	55,137
Montgomery	44,603,378	108,059,598	37,866,195	47,359,206	9,618,548
Morrow	808,564	3,766,284	514,045	2,608,731	256,093
Muskingum	9,023,239	17,428,041	6,440,917	8,141,153	341,698
Noble	861,088	2,069,892	914,084	1,054,290	24,434
Ottawa	1,951,387	9,255,014	1,431,255	5,404,186	749,653
Pickaway	2,945,086	7,897,912	3,031,934	4,067,298	133,796
Pike	3,634,715	6,158,941	1,711,317	2,027,269	107,470
Portage	9,377,691	25,897,980	6,776,379	9,122,255	1,588,331

Unreserved Fund Balance	Total Fund Balance
\$2,879,554	\$4,521,861
881,912	1,021,495
3,012,719	3,442,844
3,175,017	3,217,043
3,557,675	4,288,116
2,950,335	5,791,759
20,066,071	31,462,713
1,024,075	1,137,726
8,023,745	10,035,673
20,189,825	23,278,901
1,864,641	2,358,791
1,081,515	1,723,631
3,622,300	3,972,566
195,073,000	247,237,000
5,552,212	8,727,859
16,547,524	17,173,227
7,624,784	7,786,895
13,860,629	15,704,913
266,193,000	283,872,000
3,902,673	4,211,728
1,867,243	2,013,363
6,689,561	7,338,771
11,729,032	12,116,173
32,882,000	51,861,000
1,939,582	2,679,750
4,554,035	4,637,456
2,631,524	2,661,969
652,653	887,537
2,206,419	2,356,789
3,480,134	4,021,849
1,200,614	1,802,168
20,114,328	24,706,034
10,810,458	12,171,116
1,698,022	2,011,005
14,835,997	27,256,375
41,672,055	42,960,959
9,022,660	11,327,221
4,968,581	5,866,976
8,796,328	9,123,063
13,782,335	15,065,578
329,277	384,414
51,081,844	60,700,392
901,460	1,157,553
8,945,190	9,286,888
991,168	1,015,602
3,101,175	3,850,828
3,696,818	3,830,614
4,024,202	4,131,672
15,187,394	16,775,725

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2008
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Richland	\$1,636,594	\$12,899,307	\$9,149,091	\$12,949,203	\$720,036
Ross	640,207	7,582,394	3,867,128	4,595,418	299,570
Sandusky	3,168,189	8,034,107	2,743,914	3,707,503	292,245
Scioto	11,992	5,995,273	3,547,604	7,295,524	491,147
Seneca	2,329,883	6,873,681	2,152,094	3,148,182	732,350
Shelby	1,116,154	5,373,804	3,236,766	3,925,107	78,012
Stark	6,717,634	30,335,566	20,329,068	22,941,808	2,385,736
Summit	55,867,540	102,573,417	34,061,978	40,241,893	7,417,148
Trumbull	16,752,562	31,261,677	11,023,846	13,673,879	1,120,282
Tuscarawas	11,218,651	19,506,780	6,203,298	6,875,237	455,178
Union	5,755,640	13,430,058	6,407,308	6,895,580	245,743
Van Wert	306,926	2,511,897	1,778,121	2,179,438	38,643
Warren	21,734,171	42,512,669	55,584	16,607,123	1,680,082
Washington	5,826,325	10,252,365	2,602,952	3,473,801	518,792
Wayne	6,588,154	15,575,447	5,970,310	7,681,901	925,400
Wood	18,048,275	32,958,236	11,548,509	13,862,777	1,674,595

Unreserved Fund Balance	Total Fund Balance
(\$769,932)	(\$49,896)
2,687,406	2,986,976
4,034,359	4,326,604
(1,791,398)	(1,300,251)
2,993,149	3,725,499
1,370,685	1,448,697
5,008,022	7,393,758
54,914,376	62,331,524
16,467,516	17,587,798
12,176,365	12,631,543
6,288,735	6,534,478
293,816	332,459
24,225,464	25,905,546
6,259,772	6,778,564
6,968,146	7,893,546
17,420,864	19,095,459

**Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2008**

All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$33,592,909	\$69,360,425	\$28,631,789	\$33,757,349	\$11,977,257
Ashland	14,665,578	28,610,643	11,515,671	14,178,243	964,111
Ashtabula	35,586,828	62,388,104	19,879,499	19,885,500	4,024,797
Athens	18,469,906	36,214,177	13,460,950	16,177,788	637,586
Auglaize	20,033,340	35,553,173	10,438,782	12,688,603	2,543,410
Belmont	26,413,791	48,801,222	15,417,929	18,575,188	5,684,752
Butler	126,024,323	312,987,189	163,745,077	223,571,492	24,737,522
Carroll	6,628,878	17,072,633	3,288,509	8,440,202	1,336,503
Clark	35,544,182	94,922,182	46,413,686	59,738,181	8,233,467
Clermont	60,896,707	117,714,388	50,227,550	60,570,408	5,881,188
Clinton	16,383,676	29,151,646	3,765,650	11,635,058	916,425
Coshocton	11,030,311	22,895,051	3,879,903	12,327,791	2,668,684
Crawford	16,023,176	28,734,770	9,935,402	12,050,693	888,567
Cuyahoga	404,232,000	1,121,388,000	420,332,000	711,016,000	108,434,000
Defiance	26,155,709	44,482,334	7,968,127	16,555,307	7,189,758
Delaware	85,742,440	138,752,106	41,942,038	50,550,922	2,162,747
Erie	24,775,196	50,383,702	8,865,109	27,574,702	1,751,547
Fairfield	48,573,585	88,893,874	33,637,895	42,166,568	5,294,643
Franklin	738,443,000	1,430,546,000	159,531,000	690,891,000	32,238,000
Fulton	19,372,260	35,352,160	5,466,224	13,485,716	2,062,276
Gallia	4,999,330	13,218,636	5,612,127	7,117,000	416,542
Geauga	39,425,664	79,308,960	34,871,198	44,610,406	8,124,207
Greene	57,358,958	113,042,654	48,831,334	56,491,528	4,439,373
Hamilton	264,194,000	661,287,000	337,422,000	432,977,000	51,502,000
Hancock	22,563,767	49,678,200	11,485,766	28,738,448	6,770,372
Henry	14,419,413	27,872,078	4,844,137	10,990,186	1,731,211
Hocking	10,460,797	20,048,123	6,852,875	8,195,783	280,227
Holmes	8,292,171	19,227,244	3,266,205	10,482,694	889,629
Huron	12,790,828	24,075,782	7,721,974	9,877,845	999,770
Jefferson	18,617,410	50,877,737	20,763,947	29,664,923	1,575,698
Knox	14,817,892	34,299,476	17,385,403	19,744,465	2,067,257
Lake	87,489,781	173,469,859	64,240,149	75,031,884	10,521,536
Licking	37,654,979	76,442,324	28,711,931	38,279,839	11,361,056
Logan	16,594,106	32,170,377	12,330,175	15,926,816	1,443,335
Lorain	90,264,290	207,568,702	76,641,030	108,433,320	17,954,492
Lucas	204,817,763	425,205,971	47,104,221	328,071,051	47,053,934
Mahoning	80,788,183	143,490,847	48,318,392	77,212,360	14,015,227
Marion	26,054,117	46,721,150	18,225,732	22,639,036	3,123,553
Medina	43,676,116	86,851,787	32,171,878	40,413,227	2,281,353
Miami	40,446,185	68,883,872	20,599,567	24,230,770	4,753,028
Monroe	50,022,046	11,289,040	4,398,718	6,004,108	270,215
Montgomery	275,640,567	523,517,558	198,954,116	247,989,288	67,048,081
Morrow	10,529,144	21,335,984	4,058,133	8,927,166	5,389,240
Muskingum	38,964,275	71,523,989	28,431,993	35,721,995	2,138,736
Noble	4,508,377	9,172,474	3,423,337	4,249,246	121,391
Ottawa	18,461,195	54,633,177	22,487,554	33,337,601	3,201,387
Pickaway	14,525,487	27,531,650	8,931,168	11,520,244	287,980
Pike	12,914,901	23,696,076	6,482,665	9,620,262	2,334,495
Portage	53,635,813	123,125,435	42,143,250	56,355,747	9,607,215

Unreserved Fund Balance	Total Fund Balance
\$23,625,819	\$35,603,076
13,468,289	14,432,400
38,477,807	42,502,604
19,398,803	20,036,389
20,321,160	22,864,570
24,541,282	30,226,034
64,678,175	89,415,697
7,295,928	8,632,431
26,950,534	35,184,001
51,262,792	57,143,980
16,600,163	17,516,588
7,898,576	10,567,260
15,795,510	16,684,077
301,938,000	410,372,000
20,737,269	27,927,027
86,038,437	88,201,184
21,057,453	22,809,000
41,432,663	46,727,306
707,417,000	739,655,000
19,804,168	21,866,444
5,685,094	6,101,636
26,574,347	34,698,554
52,111,753	56,551,126
176,808,000	228,310,000
14,169,380	20,939,752
15,150,681	16,881,892
11,572,113	11,852,340
7,854,921	8,744,550
13,198,167	14,197,937
19,637,116	21,212,814
12,487,754	14,555,011
87,916,439	98,437,975
26,801,429	38,162,485
14,800,226	16,243,561
81,180,890	99,135,382
50,080,986	97,134,920
52,263,260	66,278,487
20,958,561	24,082,114
44,157,207	46,438,560
39,900,074	44,653,102
5,014,717	5,284,932
208,480,189	275,528,270
7,019,578	12,408,818
33,663,258	35,801,994
4,801,837	4,923,228
18,094,189	21,295,576
15,723,426	16,011,406
11,741,319	14,075,814
57,162,473	66,769,688

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2008
(Continued)
All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Richland	\$49,505,098	\$97,112,708	\$42,334,644	\$55,208,400	\$2,387,012
Ross	8,317,926	28,596,475	13,275,303	18,211,160	687,078
Sandusky	23,125,363	38,626,805	11,394,201	14,738,854	1,179,774
Scioto	10,475,154	33,182,091	12,640,933	19,787,255	1,450,301
Seneca	19,885,511	34,569,910	10,700,484	13,968,796	2,842,908
Shelby	16,363,100	31,293,657	10,339,245	12,519,216	2,487,872
Stark	59,603,486	176,753,550	95,452,307	106,393,342	23,950,367
Summit	166,874,193	378,829,761	183,702,772	213,946,506	45,320,369
Trumbull	68,409,140	137,795,091	59,584,983	79,570,179	10,662,959
Tuscarawas	37,897,175	63,026,521	14,938,140	18,764,745	4,925,148
Union	23,682,394	46,177,467	20,283,185	22,238,020	671,479
Van Wert	7,025,340	16,525,396	7,794,457	9,319,515	311,395
Warren	119,138,006	190,298,239	58,083,597	67,742,852	22,309,878
Washington	22,631,182	38,824,780	12,010,040	15,045,968	2,767,570
Wayne	34,193,820	60,465,389	20,728,744	26,281,453	5,131,937
Wood	71,754,987	120,105,042	42,800,471	49,382,995	3,793,155

Unreserved Fund Balance	Total Fund Balance
\$39,517,296	\$41,904,308
9,698,237	10,385,315
22,708,177	23,887,951
11,944,535	13,394,836
17,758,206	20,601,114
16,286,569	18,774,441
46,409,841	70,360,208
119,562,886	164,883,255
47,561,953	58,224,912
39,336,628	44,261,776
23,267,968	23,939,447
6,894,486	7,205,881
100,245,509	122,555,387
21,011,242	23,778,812
29,051,999	34,183,936
66,928,892	70,722,047

**General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008**

All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Allen	\$2,991,415	\$13,275,545	\$0	\$3,839,232	\$2,914,230
Ashland	2,153,105	5,054,771	7,031	1,470,509	2,248,798
Ashtabula	3,660,814	8,522,192	0	3,781,286	3,123,536
Athens	1,696,399	5,087,287	0	1,893,341	1,910,493
Auglaize	1,803,757	6,829,853	0	1,426,214	1,623,323
Belmont	2,030,359	10,848,695	0	1,794,880	1,191,344
Butler	13,956,326	34,238,835	0	22,767,961	8,286,889
Carroll	1,616,980	2,040,169	0	823,229	888,325
Clark	3,541,363	18,791,959	0	4,480,882	7,270,245
Clermont	8,041,123	20,466,780	0	10,942,581	5,148,255
Clinton	1,713,909	7,128,232	0	1,730,058	1,262,814
Coshocton	1,343,843	4,465,846	0	1,130,207	1,450,466
Crawford	1,289,396	3,373,380	0	2,217,014	1,675,585
Cuyahoga	19,360	212,712	4	61,724	50,611
Defiance	1,633,231	4,705,360	0	1,011,855	1,390,161
Delaware	6,627,566	21,564,693	0	9,196,914	4,160,292
Erie	5,325,778	12,749,347	0	1,976,162	2,945,895
Fairfield	7,638,635	11,682,312	1,289,127	4,780,742	4,205,704
Franklin	40,957,000	136,336,000	0	48,019,000	39,725,000
Fulton	1,579,937	4,147,325	0	1,341,994	1,670,747
Gallia	1,948,180	3,392,137	0	1,007,078	1,196,676
Geauga	6,488,356	11,521,245	0	4,659,319	2,874,105
Greene	28,653,742	0	0	5,594,813	5,531,296
Hamilton	42,762,000	66,671,000	24,553,000	52,422,000	20,215,000
Hancock	1,636,504	5,479,560	0	3,818,069	3,001,715
Henry	1,721,518	3,678,934	0	772,598	1,256,203
Hocking	4,151,874	0	0	962,772	915,400
Holmes	2,246,246	4,093,713	0	1,487,738	1,200,518
Huron	9,926,537	0	0	1,041,953	1,369,738
Jefferson	1,870,469	4,753,491	0	2,496,301	2,986,274
Knox	7,791,105	0	0	1,820,324	1,880,225
Lake	12,825,182	15,529,714	2,790,834	6,239,599	6,443,609
Licking	31,361,906	0	0	3,982,763	5,243,493
Logan	10,308,748	0	0	2,123,844	1,966,205
Lorain	7,777,836	15,252,852	0	4,031,362	8,857,781
Lucas	15,765,639	71,333,456	0	13,735,176	27,481,184
Mahoning	7,431,406	27,981,246	0	1,952,162	12,281,979
Marion	2,070,564	6,979,528	0	2,921,817	2,222,516
Medina	10,118,717	9,647,205	1,580,720	7,765,573	5,009,639
Miami	13,193,704	0	0	3,633,853	3,148,001
Monroe	750,278	1,511,174	0	966,459	622,509
Montgomery	15,344,271	64,340,111	2,670,894	21,599,806	22,479,296
Morrow	2,087,278	2,732,271	0	303,981	1,155,415
Muskingum	2,828,687	14,764,136	0	4,537,349	2,482,293
Noble	555,034	1,047,565	0	597,751	391,252
Ottawa	3,063,383	5,226,898	0	1,610,518	1,783,728
Pickaway	2,605,736	6,392,933	0	2,254,405	1,804,334
Pike	5,475,585	0	0	714,527	485,528
Portage	4,676,222	15,133,051	0	7,181,629	4,338,702

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

Special Assessments	All Other Revenue	Total Revenues
\$0	\$7,510,720	\$30,531,142
0	1,416,201	12,350,415
0	2,381,435	21,469,263
0	1,824,971	12,412,491
0	1,248,810	12,931,957
0	1,970,781	17,836,059
0	12,612,924	91,862,935
0	802,378	6,171,081
0	3,767,253	37,851,702
0	9,580,272	54,179,011
0	1,903,374	13,738,387
0	1,125,618	9,515,980
0	1,431,272	9,986,647
0	54,901	399,312
0	3,009,770	11,750,377
0	7,422,375	48,971,840
165,316	5,008,036	28,170,534
0	3,326,386	32,922,906
0	48,647,000	313,684,000
0	2,130,000	10,870,003
0	1,143,820	8,687,891
0	3,925,877	29,468,902
11,459	6,435,074	46,226,384
0	45,044,000	251,667,000
0	1,801,687	15,737,535
0	733,243	8,162,496
0	744,019	6,774,065
0	800,302	9,828,517
0	1,432,748	13,770,976
0	989,126	13,095,661
0	1,299,769	12,791,423
0	9,847,851	53,676,789
0	4,057,669	44,645,831
0	2,042,674	16,441,471
0	16,645,600	52,565,431
35,538	18,092,396	146,443,389
0	15,657,939	65,304,732
0	2,413,044	16,607,469
0	6,538,982	40,660,836
0	5,214,411	25,189,969
0	262,775	4,113,195
0	31,692,816	158,127,194
0	1,579,457	7,858,402
0	3,003,035	27,615,500
0	466,968	3,058,570
0	3,772,778	15,457,305
0	1,209,544	14,266,952
0	1,374,117	8,049,757
0	7,373,948	38,703,552

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
(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	\$4,160,357	\$14,842,805	\$0	\$2,771,749	\$4,429,347
Ross	2,167,981	10,999,023	0	1,947,084	2,000,926
Sandusky	3,644,980	5,879,410	0	1,564,977	1,539,591
Scioto	1,630,833	9,227,387	356,708	2,211,136	1,969,827
Seneca	2,194,609	7,173,010	0	1,629,379	4,412,563
Shelby	1,904,200	4,104,751	0	2,198,376	2,233,151
Stark	14,450,388	11,669,981	0	12,742,597	10,460,555
Summit	19,407,960	35,672,063	5,948,466	27,015,838	18,223,525
Trumbull	7,043,190	18,889,541	0	3,380,650	7,602,852
Tuscarawas	3,827,777	9,422,894	0	2,368,046	2,913,308
Union	4,035,530	8,765,737	0	2,212,745	1,712,002
Van Wert	868,867	3,567,260	0	976,918	1,220,167
Warren	37,965,856	0	0	5,809,302	5,108,116
Washington	2,477,753	9,418,711	0	2,315,589	2,308,257
Wayne	3,645,302	8,505,082	0	4,157,016	3,694,231
Wood	5,954,084	16,129,904	26,514	6,029,762	4,312,343

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

Special Assessments	All Other Revenue	Total Revenues
\$0	\$3,443,079	\$29,647,337
0	1,873,641	18,988,655
0	3,516,754	16,145,712
0	890,832	16,286,723
0	1,191,844	16,601,405
0	1,261,021	11,701,499
0	7,496,740	56,820,261
0	13,941,000	120,208,852
0	7,554,326	44,470,559
0	2,252,175	20,784,200
0	2,679,532	19,405,546
0	1,081,976	7,715,188
0	11,456,394	60,339,668
0	1,631,386	18,151,696
0	4,243,342	24,244,973
0	5,628,646	38,081,253

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$10,253,236	\$5,874,362	\$9,243,338	\$410,435	\$162,567	\$955,338
Ashland	6,665,699	1,426,738	4,811,172	110,617	331,014	331,348
Ashtabula	6,607,435	4,213,312	7,000,564	281,614	103,555	1,266,639
Athens	5,281,698	2,162,229	3,187,584	83,000	434,175	434,328
Auglaize	4,296,475	1,628,214	4,808,071	381,713	97,350	423,654
Belmont	7,659,398	2,627,535	6,694,377	334,760	543,931	374,536
Butler	24,964,071	14,405,098	46,015,348	352,193	603,572	1,572,057
Carroll	2,243,226	985,024	1,818,722	60,839	47,141	242,902
Clark	4,383,631	9,113,419	14,528,376	4,336,353	246,796	781,799
Clermont	16,003,969	9,098,846	23,149,884	0	321,457	1,439,589
Clinton	6,174,965	2,645,685	4,107,875	91,341	87,909	363,711
Coshocton	3,145,814	1,550,014	3,432,102	180,965	109,430	307,441
Crawford	3,235,489	1,934,833	2,526,703	171,957	409,769	348,231
Cuyahoga	77,750,000	264,522,000	0	0	1,210,000	6,232,000
Defiance	4,381,737	1,328,173	2,122,775	408,443	48,313	323,609
Delaware	11,320,541	7,259,056	24,965,781	276,470	351,234	308,970
Erie	10,045,216	6,960,662	7,236,615	125,770	128,988	593,571
Fairfield	8,967,894	3,857,978	12,794,692	0	543,193	862,546
Franklin	82,872,000	66,794,000	108,026,000	486,000	0	4,246,000
Fulton	4,610,676	1,559,148	3,178,009	39,176	90,826	729,270
Gallia	2,467,675	898,879	2,919,840	147,054	181,958	292,406
Geauga	8,694,711	2,780,339	10,868,637	160,989	587,372	336,213
Greene	16,291,106	7,307,071	15,991,343	845,387	199,419	811,988
Hamilton	54,826,000	97,136,000	98,374,000	2,159,000	0	1,302,000
Hancock	5,693,595	2,918,123	6,497,093	170,974	596,357	517,481
Henry	1,845,436	1,211,982	2,378,716	149,666	57,185	290,476
Hocking	2,067,338	1,496,914	1,922,362	41,357	70,589	362,735
Holmes	3,771,226	1,649,057	3,308,796	10,477	78,027	293,229
Huron	4,877,845	1,899,790	4,916,115	850	188,171	265,277
Jefferson	4,855,869	3,744,906	226,092	0	261,476	908,707
Knox	5,947,865	1,982,751	3,794,165	114,844	167,416	594,332
Lake	14,945,179	36,047,937	0	284,223	318,353	1,272,038
Licking	19,155,581	0	18,808,725	72,209	480,390	2,680,589
Logan	4,140,719	2,506,469	5,507,827	229,586	145,621	311,386
Lorain	27,950,344	16,042,663	7,744,169	292,478	3,151	2,329,929
Lucas	28,919,977	47,176,109	44,251,743	312,674	862,955	1,620,300
Mahoning	17,476,011	16,874,869	24,544,099	0	0	1,350,689
Marion	5,694,620	1,926,180	7,761,844	20,325	274,677	354,297
Medina	11,018,464	6,490,389	17,758,110	561,832	736,304	3,867,297
Miami	11,638,935	0	11,709,943	304,109	95,150	2,171,259
Monroe	1,307,254	583,300	1,447,416	13,875	295,559	170,877
Montgomery	24,718,233	105,680,676	0	505,821	0	2,815,037
Morrow	3,280,762	1,024,370	2,334,104	0	82,292	486,748
Muskingum	8,189,676	6,336,635	8,835,881	365,577	498,360	533,806
Noble	1,437,768	382,744	905,290	0	10,380	119,811
Ottawa	4,359,174	2,470,500	5,412,954	395,884	37,866	997,056
Pickaway	4,567,263	1,773,945	5,960,977	94,589	111,974	517,611
Pike	2,732,971	990,791	2,010,524	69,670	21,721	331,994
Portage	14,001,150	9,402,190	14,270,715	260,927	23,632	888,479

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter-governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$722,002	\$39,292	\$0	\$147,295	\$88,228	\$25,249	\$27,921,342
0	37,534	0	0	94,050	0	0	13,808,172
0	333,080	0	868,931	0	28,913	10,079	20,714,122
0	9,391	0	0	0	73,557	9,345	11,675,307
0	0	1,649,553	0	0	0	0	13,285,030
0	0	10,470	260,570	0	130,635	3,851	18,640,063
0	586,781	0	0	0	5,565,856	3,433,557	97,498,533
33,000	0	637,092	27,517	0	56,286	3,300	6,155,049
0	785,356	0	0	0	0	0	34,175,730
1,384,703	0	0	0	0	0	0	51,398,448
0	0	714,723	0	0	1,125	147	14,187,481
0	448,821	410,583	139,700	0	83,887	10,613	9,819,370
0	0	0	0	0	0	0	8,626,982
3,502,000	0	0	0	0	380,000	492,000	354,088,000
72,765	0	645,730	0	0	0	0	9,331,545
0	383,000	0	0	0	0	0	44,865,052
0	0	538,264	713,562	0	33,946	7,040	26,383,634
109,766	0	198,310	0	1,863,467	41,457	2,718	29,242,021
1,702,000	0	0	2,061,000	7,005,000	441,000	132,000	273,765,000
0	0	9,515	92,956	970,113	2,472	828	11,282,989
0	20,000	646,336	94,489	0	839	18	7,669,494
0	0	0	0	0	16,172	538	23,444,971
547,149	2,749,699	0	0	0	690,000	22,530	45,455,692
820,000	0	0	0	0	0	0	254,617,000
0	0	0	0	426,056	7,154	1,759	16,828,592
112,616	0	82,848	13,515	222,550	111,898	0	6,476,888
35,341	254,338	68,078	28,972	12,378	53,301	1,913	6,415,616
0	338,005	2,474	0	0	0	0	9,451,291
0	0	389,731	87,731	0	0	0	12,625,510
75,000	182,542	318,745	58,689	0	29,349	12,410	10,673,785
0	0	0	270,578	0	6,580	0	12,878,531
142,151	0	0	0	0	0	0	53,009,881
0	1,194,101	0	1,795,825	0	0	0	44,187,420
0	370,641	0	0	0	0	0	13,212,249
0	0	0	32,911	579,343	0	0	54,974,988
0	895,707	2,854,173	0	0	0	0	126,893,638
0	0	0	0	0	0	0	60,245,668
0	13,000	0	510,099	425,637	0	0	16,980,679
112,500	0	0	0	847,130	0	0	41,392,026
0	489,429	0	0	0	19,752	876	26,429,453
0	0	0	0	0	0	513	3,818,794
3,304,920	0	0	0	496,014	27,463	4,700	137,552,864
36,490	0	231,176	1,571	412,723	97,556	12,543	8,000,335
0	0	0	9,145	1,027,140	1,755	667	25,798,642
0	0	0	0	0	2,793	38	2,858,824
0	0	428,395	0	0	7,557	1,431	14,110,817
0	403,250	26,996	7,500	0	73,144	8,348	13,545,597
0	216,097	0	154,174	0	8,312	927	6,537,181
0	0	0	0	0	0	0	38,847,093

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$8,151,427	\$5,274,242	\$10,322,537	\$560,860	\$261,492	\$667,639
Ross	5,069,933	3,155,161	1,736,526	381,774	633,843	575,871
Sandusky	5,087,696	2,991,113	5,580,904	28,232	121,144	730,958
Scioto	6,804,347	1,973,593	4,223,463	0	353,618	401,996
Seneca	5,029,778	2,379,219	5,782,172	42,838	115,486	371,598
Shelby	3,932,625	2,183,233	4,445,826	1,007,355	117,801	682,843
Stark	15,350,878	12,983,935	21,415,293	1,796,040	0	1,110,052
Summit	29,236,304	27,738,814	60,360,010	0	1,006,235	3,783,097
Trumbull	16,581,349	11,097,406	11,443,862	0	0	867,345
Tuscarawas	4,680,518	3,952,601	2,805,840	269,621	197,307	734,931
Union	8,428,818	2,185,800	5,647,751	130,562	440,937	1,721,887
Van Wert	3,114,186	1,265,038	2,730,322	34,018	41,464	267,214
Warren	22,880,477	7,967,638	24,374,434	0	0	1,329,396
Washington	5,504,110	1,683,545	7,583,937	1,859,798	59,081	1,640,927
Wayne	6,778,641	5,340,021	9,972,464	164,753	263,883	863,354
Wood	17,736,783	6,845,054	7,504,780	496,852	297,530	532,012

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$153,158	\$4,434	\$0	\$1,616,781	\$21,878	\$1,259	\$27,035,707
334,347	0	0	0	0	46,886	5,547	11,939,888
0	0	241,233	40,483	199,277	9,458	2,910	15,033,408
106,958	235,667	0	6,060	0	525,335	57,108	14,688,145
60,892	761,530	0	0	0	0	0	14,543,513
0	0	0	0	418,775	8,702	1,245	12,798,405
0	0	940,952	27,337	6,819,967	18,870	498	60,463,822
0	0	1,147,444	0	369,548	0	0	123,641,452
0	0	0	0	0	134,412	25,448	40,149,822
0	383,830	0	0	1,140,835	0	0	14,165,483
188,929	0	667,534	0	0	0	0	19,412,218
33,500	0	0	0	285,151	0	0	7,770,893
381,161	0	0	0	0	7,849	605	56,941,560
137,397	0	0	0	0	141,309	130,327	18,740,431
415	0	840,199	0	0	0	0	24,223,730
415,959	137,997	843,039	0	0	3,259	245	34,813,510

Governmental Fund Revenues
For the Year Ended December 31, 2008

All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Allen	\$11,801,120	\$14,243,374	\$2,993,130	\$7,954,881	\$37,234,890
Ashland	6,688,816	6,317,787	188,281	3,111,910	19,742,052
Ashtabula	14,993,453	8,522,192	0	12,467,687	57,125,722
Athens	11,145,966	6,358,789	0	4,441,766	27,666,853
Auglaize	5,370,858	7,684,798	0	3,439,153	12,321,239
Belmont	8,650,383	10,848,695	320,033	5,788,897	25,935,892
Butler	69,674,972	34,238,835	2,454,986	42,536,158	119,929,792
Carroll	4,414,914	2,700,844	0	1,858,294	12,599,004
Clark	18,034,140	18,791,959	0	16,734,324	68,162,564
Clermont	20,423,608	22,773,891	780,912	19,171,936	47,827,802
Clinton	7,036,286	7,197,247	2,266,333	3,179,882	15,678,139
Coshocton	5,461,761	4,465,846	12,547	3,205,851	21,638,269
Crawford	4,593,182	5,059,585	0	7,567,705	16,855,323
Cuyahoga	344,518,000	212,712,000	28,039,000	88,504,000	751,291,000
Defiance	4,763,746	4,705,360	0	2,048,906	13,994,476
Delaware	21,668,073	35,941,919	69,470	16,651,732	29,556,461
Erie	12,471,429	14,643,273	0	4,284,553	25,103,178
Fairfield	19,099,538	11,682,312	2,539,279	13,265,367	44,205,958
Franklin	359,593,000	136,336,000	0	83,862,000	508,347,000
Fulton	7,253,753	4,663,806	0	4,210,106	15,047,255
Gallia	2,894,304	4,240,342	0	3,214,008	17,935,121
Geauga	24,273,596	11,521,245	462,913	8,472,404	32,667,216
Greene	52,213,192	0	0	18,278,082	45,155,356
Hamilton	256,338,000	66,671,000	47,735,000	140,506,000	421,612,000
Hancock	10,231,525	5,479,560	1,683,856	7,474,497	32,161,636
Henry	5,413,294	3,678,934	0	2,500,621	14,905,409
Hocking	8,070,415	0	0	2,156,851	13,215,957
Holmes	5,860,695	4,620,597	0	4,005,987	14,737,696
Huron	14,220,313	0	0	3,117,101	23,761,603
Jefferson	9,523,004	10,202,403	0	6,006,982	40,005,595
Knox	13,117,298	0	0	3,224,427	17,551,214
Lake	47,348,355	15,529,714	3,633,108	14,612,628	77,240,368
Licking	46,596,606	0	0	9,063,098	47,628,133
Logan	16,114,960	0	0	4,281,542	16,778,707
Lorain	46,399,167	22,873,860	0	17,376,725	112,814,605
Lucas	94,586,302	71,333,456	0	33,722,033	260,776,060
Mahoning	29,942,112	27,981,246	0	4,098,080	119,353,667
Marion	7,402,713	6,979,528	0	4,569,609	25,233,229
Medina	24,238,657	9,652,973	1,580,720	15,624,183	42,385,418
Miami	22,934,316	0	0	13,621,453	31,213,247
Monroe	1,426,716	1,511,174	0	2,025,906	11,378,860
Montgomery	135,089,535	64,340,111	9,208,394	0	252,618,598
Morrow	3,871,535	2,850,874	0	1,563,483	1,422,165
Muskingum	15,826,014	14,764,136	0	9,750,191	37,459,763
Noble	1,687,075	1,047,565	0	1,655,633	7,890,287
Ottawa	7,743,645	5,227,048	452,108	6,955,066	15,496,114
Pickaway	6524708	6571799	0	3866265	18126083
Pike	7,581,366	0	0	2,340,417	13,377,599
Portage	24,797,602	15,133,051	0	14,750,779	55,266,725

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

Special Assessments	All Other Revenue	Total Revenues
\$1,561,297	\$13,134,290	\$88,922,982
0	3,191,481	39,240,327
196,912	3,317,341	96,623,307
0	2,778,665	52,392,039
822,845	1,952,742	31,591,635
0	4,742,001	56,285,901
2,578,575	21,720,082	293,133,400
7,155	2,377,568	23,957,779
93,279	5,666,814	127,483,080
1,200,880	11,182,807	123,361,836
98,338	1,289,338	36,745,563
0	1,825,242	36,609,516
94,619	2,965,631	37,136,045
0	68,276,000	1,493,340,000
652,650	4,598,465	30,763,603
1,363,074	9,342,391	114,593,120
1,114,581	6,577,548	64,194,562
425,017	5,632,042	96,849,513
0	80,879,000	1,169,017,000
351,252	2,949,063	34,475,235
0	1,619,504	29,903,279
286,255	6,854,725	84,538,354
559,380	8,812,450	125,018,460
0	72,405,000	1,005,267,000
516,362	3,591,850	61,139,286
339,875	1,436,882	28,275,015
7,010	1,555,553	25,005,786
0	2,137,828	31,362,803
4,268	3,206,710	44,309,995
0	2,762,050	68,500,034
0	2,708,585	36,601,524
3,094,974	17,699,037	179,158,184
145,045	6,979,026	110,411,908
56,144	3,398,733	40,630,086
252,572	24,427,794	224,144,723
3,415,247	34,158,384	497,991,482
352,843	29,516,023	211,243,971
102,750	4,799,328	49,087,157
3,308,693	9,274,730	106,065,374
0	6,054,037	73,823,053
0	789,261	17,131,917
0	91,217,961	552,474,599
0	16,039,544	25,747,601
67,573	5,348,747	83,216,424
0	746,643	13,027,203
2,258,747	6,328,491	44,461,219
41593	2086074	37216522
0	3,530,279	26,829,661
156,716	9,266,315	119,371,188

(Continued)

Governmental Fund Revenues
For the Year Ended December 31, 2008
(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	\$17,950,966	\$14,842,805	\$0	\$9,680,533	\$59,176,187
Ross	8,157,539	10,999,023	0	6,619,538	27,179,312
Sandusky	8,181,444	7,249,096	0	5,152,101	20,635,750
Scioto	5,932,275	9,227,387	355,823	6,880,612	30,939,147
Seneca	6,555,806	7,173,010	0	3,784,486	22,788,772
Shelby	6,424,191	7,567,890	0	5,147,690	17,783,200
Stark	48,113,981	15,165,363	0	26,609,384	144,045,900
Summit	121,278,753	35,672,063	9,911,961	47,999,659	215,133,009
Trumbull	31,825,677	21,597,332	0	8,705,405	87,541,757
Tuscarawas	9,677,548	9,422,894	0	5,397,963	26,841,683
Union	11,009,045	9,433,349	0	5,761,653	22,584,156
Van Wert	2,440,627	3,567,260	0	2,286,927	1,540,537
Warren	65,343,356	0	0	13,432,656	35,752,753
Washington	8,740,798	9,418,711	0	4,388,011	30,408,845
Wayne	13,953,967	9,700,500	0	10,185,973	33,424,208
Wood	25,949,558	16,129,904	122,094	11,523,765	44,276,058

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

Special Assessments	All Other Revenue	Total Revenues
\$1,171,225	\$5,375,121	\$108,196,837
11,292	2,919,369	55,886,073
300,807	7,876,444	49,395,642
0	2,214,511	55,549,755
171,186	3,667,667	44,140,927
322,382	2,314,360	39,559,713
721,425	14,587,093	249,243,146
115,040	17,604,637	447,715,122
603,513	11,934,532	162,208,216
0	4,044,924	55,385,012
97,984	3,999,400	52,885,587
224,523	11,972,961	22,032,835
1,796,592	12,277,405	128,602,762
0	2,988,262	55,944,627
2,269	5,776,405	73,043,322
0	12,679,662	110,681,041

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$12,926,752	\$9,665,395	\$10,778,990	\$7,999,699	\$13,332,026	\$21,118,805
Ashland	7,469,208	1,822,115	6,127,600	6,246,084	11,774,785	7,241,627
Ashtabula	9,350,991	4,419,685	9,434,999	6,727,321	22,576,547	35,741,311
Athens	6,185,898	2,482,446	4,809,875	5,365,178	2,693,208	29,598,522
Auglaize	4,699,518	1,934,445	5,252,769	5,645,648	6,301,828	4,585,046
Belmont	8,195,199	3,523,010	9,072,669	6,667,925	11,406,482	15,984,813
Bulter	34,806,814	16,701,077	56,351,505	26,885,234	61,761,021	93,732,570
Carroll	2,709,666	1,081,867	2,387,453	3,987,453	4,834,619	5,938,242
Clark	8,756,791	13,855,050	15,604,597	11,434,981	25,147,913	44,838,109
Clermont	20,082,032	9,926,735	27,589,393	10,831,876	1,017,251	38,808,620
Clinton	6,692,733	2,686,700	4,730,547	4,983,602	4,293,940	8,782,093
Coshocton	4,011,201	1,587,217	5,599,652	6,725,202	7,477,376	11,795,713
Crawford	3,866,689	2,223,636	5,715,853	4,122,926	5,794,779	13,127,323
Cuyahoga	97,160,000	348,986,000	0	43,766,000	219,532,000	670,037,000
Defiance	5,010,787	1,596,958	4,577,505	4,370,454	4,630,518	6,869,387
Delaware	16,180,405	7,382,865	29,499,860	20,355,379	16,445,512	13,776,420
Erie	13,966,368	7,178,204	10,709,647	4,325,661	7,819,422	15,829,748
Fairfield	10,378,732	5,406,384	15,083,292	8,453,557	24,475,257	27,217,704
Franklin	110,929,000	69,379,000	126,662,000	38,576,000	340,455,000	398,548,000
Fulton	5,286,780	1,654,378	6,123,990	5,746,155	5,142,563	5,884,843
Gallia	3,226,183	1,232,430	5,331,044	4,439,475	3,008,547	8,842,981
Geauga	10,438,534	3,699,845	12,313,450	6,681,248	8,474,926	28,883,636
Greene	18,904,572	7,913,313	21,671,664	12,075,893	20,752,459	35,221,373
Hamilton	72,074,000	121,535,000	121,060,000	34,056,000	240,811,000	352,722,000
Hancock	6,660,698	3,355,626	7,625,131	6,204,082	17,883,946	10,651,723
Henry	2,367,832	1,348,092	2,715,175	4,141,655	1,734,625	11,453,711
Hocking	3,106,698	1,763,434	3,224,185	3,590,866	4,063,946	7,578,947
Holmes	5,232,872	1,855,146	3,888,681	5,820,826	243,161	13,777,815
Huron	5,658,383	1,899,790	5,879,948	5,136,036	9,766,699	13,418,318
Jefferson	5,787,424	3,947,886	9,357,303	8,051,985	17,231,314	18,786,988
Knox	6,880,886	2,216,707	6,000,693	5,080,715	449,367	15,250,656
Lake	19,162,239	45,778,694	0	12,875,382	24,259,615	77,904,323
Licking	23,689,880	0	21,747,279	7,933,615	4,643,750	50,482,841
Logan	6,295,183	3,575,603	6,122,657	7,824,768	1,370,151	15,397,847
Lorain	33,187,329	17,125,290	25,771,517	9,544,712	50,049,363	91,688,022
Lucas	41,677,509	68,786,741	73,069,484	16,706,699	132,313,956	133,883,873
Mahoning	26,840,960	18,972,376	28,002,709	11,146,970	50,532,388	58,639,302
Marion	6,214,515	2,351,314	10,933,715	5,118,964	6,085,524	15,485,443
Medina	13,800,498	8,758,616	21,871,908	11,094,849	26,205,108	23,032,296
Miami	14,993,615	0	19,119,238	9,994,405	13,461,964	15,857,126
Monroe	1,441,826	674,155	1,888,605	4,845,941	621,727	6,775,495
Montgomery	33,281,215	159,664,579	0	16,769,478	0	272,038,022
Morrow	4,270,896	1,575,342	3,900,182	4,127,308	2,203,599	8,146,728
Muskingum	9,663,801	6,471,578	10,723,990	10,774,462	1,289,849	37,869,691
Noble	1,694,857	420,978	1,275,895	3,790,162	864,417	3,718,365
Ottawa	5,099,114	2,865,315	6,405,312	8,290,469	191,999	16,234,870
Pickaway	5,064,080	2,127,973	6,881,993	5,445,375	4,941,552	10,241,933
Pike	3,008,279	1,272,146	2,609,455	5,521,013	3,097,257	6,534,184
Portage	16,335,588	10,364,707	16,383,634	7,402,669	33,685,888	26,323,253

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$1,318,692	\$39,292	\$7,490,109	\$147,295	\$9,220,635	\$1,014,565	\$95,052,255
0	37,534	0	0	239,811	495,937	193,589	41,648,290
0	333,080	0	1,009,706	0	1,064,106	259,321	90,917,067
46,794	47,391	0	965,952	0	469,250	154,985	52,819,499
0	0	1,754,316	1,010,205	0	313,910	98,624	31,596,309
260,000	0	10,470	4,688,089	0	613,213	361,532	60,783,402
0	587,061	0	10,115,027	5,572,290	6,770,900	5,791,431	319,074,930
207,538	0	1,081,470	382,483	0	145,419	12,990	22,769,200
0	1,559,691	0	5,158,815	0	955,000	884,980	128,195,927
7,902,770	0	0	3,820,538	0	4,495,941	1,010,303	125,485,459
325,593	6,623	768,916	1,958,480	0	17,269,047	812,067	53,310,341
0	448,821	410,583	155,938	0	354,231	218,340	38,784,274
90,565	0	0	315,233	0	565,000	536,511	36,358,515
40,096,000	0	0	75,278,000	0	23,166,000	15,086,000	1,533,107,000
615,119	0	769,434	1,227,047	0	1,897,644	254,351	31,819,204
0	391,498	0	8,198,685	0	3,242,500	1,962,024	117,435,148
494,985	0	682,892	3,965,293	0	1,458,546	892,235	67,323,001
212,672	0	198,310	2,405,560	2,090,688	1,644,471	1,051,508	98,618,135
3,436,000	19,395,000	0	63,959,000	14,559,000	25,696,000	13,766,000	1,225,360,000
1,215,514	0	9,515	1,580,614	970,113	460,791	89,447	34,164,703
449,666	164,165	655,011	1,701,548	0	427,896	104,436	29,583,382
312,378	0	0	8,147,104	0	417,001	400,077	79,768,199
1,932,316	3,013,179	0	809,973	0	3,315,000	1,635,373	127,245,115
6,175,000	7,604,000	6,028,000	2,083,000	0	12,779,000	5,030,000	981,957,000
114,517	489,238	0	5,573,518	426,056	1,311,551	716,421	61,012,507
979,211	0	82,848	741,840	222,550	2,798,108	138,872	28,724,519
495,651	254,338	68,078	928,511	12,378	215,457	47,534	25,350,023
0	338,005	2,474	331,395	0	321,000	218,605	32,029,980
0	0	467,116	721,729	0	528,000	410,316	43,886,335
1,353,564	182,542	318,745	1,793,035	0	1,637,191	1,908,352	70,356,329
0	0	0	1,358,922	2,057,835	732,105	480,876	40,508,762
2,548,687	0	0	4,799,225	0	2,840,750	1,569,411	191,738,326
1,123,476	1,194,101	0	3,804,020	0	883,512	565,366	116,067,840
557,730	370,641	0	0	0	372,750	285,975	42,173,305
431,020	0	0	2,650,724	579,343	2,087,678	1,995,060	235,110,058
0	8,111,629	2,855,572	50,561,768	0	15,954,370	4,232,110	548,153,711
0	0	0	12,699,007	0	11,548,711	2,151,510	220,533,933
0	13,000	0	1,951,944	1,633,812	2,966,477	531,171	53,285,879
584,872	0	0	1,686,371	847,130	1,992,578	491,111	110,365,337
0	612,086	0	853,981	0	488,185	239,051	75,619,651
625,931	0	0	0	373,046	14,587	12,457	17,273,770
9,452,810	0	0	25,572,008	20,092,927	2,912,210	2,310,000	542,093,249
41,700	0	1,005,840	1,791,094	448,963	5,397,880	418,322	33,327,854
0	0	0	3,059,246	2,661,842	1,232,254	826,979	84,573,692
266,188	0	0	1,099,064	250,000	118,085	51,685	13,549,696
1,635	2,663	509,105	818,228	0	2,083,755	1,043,650	43,546,115
163,203	447,893	26,996	766,630	0	426,739	53,565	36,587,932
377,232	216,499	0	2,572,464	0	2,972,013	260,710	28,441,252
0	0	0	6,766,711	0	985,747	937,446	119,185,643

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2008
(Continued)
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Richland	\$10,259,473	\$7,951,489	\$15,356,980	\$6,091,313	\$31,694,232	\$28,285,462
Ross	5,936,464	4,023,431	10,674,039	5,841,753	633,843	24,837,310
Sandusky	6,263,266	3,495,383	9,539,283	5,526,231	375,740	22,973,265
Scioto	7,531,544	2,647,835	8,530,623	3,756,916	8,985,810	17,606,822
Seneca	5,471,264	2,718,375	6,613,402	3,159,886	8,271,754	11,629,743
Shelby	4,808,415	2,582,783	4,938,552	8,533,516	227,558	17,381,876
Stark	20,053,140	16,753,767	27,045,819	17,514,932	81,291,464	70,796,361
Summit	39,449,030	31,594,603	75,282,463	18,231,446	128,875,159	135,035,021
Trumbull	22,133,699	11,826,292	19,113,444	7,722,191	44,676,971	52,724,870
Tuscarawas	6,789,314	4,434,261	7,481,387	6,886,050	8,542,711	20,095,453
Union	12,270,523	2,461,789	7,054,154	8,189,213	3,806,892	16,835,929
Van Wert	4,886,747	1,321,915	3,069,016	4,154,838	116,417	6,770,081
Warren	24,544,073	11,520,486	27,149,511	8,864,008	623,426	40,103,146
Washington	6,102,355	2,181,889	8,261,044	8,271,839	15,772,220	13,676,051
Wayne	8,608,665	5,602,463	11,413,429	8,108,593	931,773	36,184,213
Wood	18,985,464	8,294,740	8,666,591	12,777,994	14,715,766	42,008,293

<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>
\$226,807	\$153,158	\$129,893	\$11,241,193	\$1,616,781	\$2,385,224	\$2,103,775	\$117,495,780
884,524	0	0	1,667,609	0	2,134,385	866,261	57,499,619
455,503	0	241,233	735,403	199,277	609,072	236,199	50,649,855
820,410	353,247	949,991	2,101,360	0	2,251,773	839,932	56,376,263
102,006	761,530	0	3,936,312	0	490,314	281,758	43,436,344
214,513	0	0	323,939	418,775	626,311	40,973	40,097,211
0	0	943,632	7,461,021	6,874,483	592,091	289,064	249,615,774
3,063,803	8,906,124	1,147,444	6,600,074	369,548	7,632,512	3,047,200	459,234,427
116,927	0	0	9,076,822	0	11,393,409	2,608,330	181,392,955
25,000	383,830	0	667,290	1,871,782	43,514	23,414	57,244,006
283,263	676,156	3,109,724	0	0	600,000	485,352	55,772,995
671,759	25,438	0	1,362,559	285,151	283,487	408,291	23,355,699
2,059,655	0	0	4,868,260	0	2,767,353	1,290,075	123,789,993
699,945	0	0	163,319	489,731	605,329	649,311	56,873,033
587,986	415	1,255,174	1,563,509	0	573,500	460,036	75,289,756
1,617,825	292,561	853,678	2,792,539	0	895,259	457,753	112,358,463

Water Enterprise Fund
Statement of Net Assets
As of Ended December 31, 2008

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashtabula	\$1,926,352	\$21,222,875	\$23,149,227	\$555,627	\$19,161,332
Athens	518,119	633,175	1,151,294	75,506	107,523
Belmont	4,448,745	21,030,745	25,479,490	923,628	10,895,355
Butler	24,538,132	143,117,818	167,655,950	5,745,558	69,071,700
Clark	1,189,552	5,768,061	6,957,613	1,641,380	909,323
Clermont	21,816,349	115,475,645	137,291,994	3,976,744	25,016,522
Erie	1,932,558	46,234,795	48,167,353	2,271,941	30,252,507
Fairfield	3,284,911	26,420,198	29,705,109	743,395	9,309,152
Fulton	2,303,343	14,363,946	16,667,289	1,120,833	3,966,514
Geauga	4,642,592	36,775,916	41,418,508	643,253	18,057,591
Greene	15,971,233	76,770,079	92,741,312	6,174,587	42,370,148
Jefferson	3,740,059	26,527,640	30,267,699	1,356,542	10,220,053
Lake	12,656,113	57,467,272	70,123,385	8,637,600	1,741,728
Licking	489,264	751,984	1,241,248	92,361	230,000
Logan	11,695,391	19,028,003	30,723,394	678,746	15,690,515
Lucas	2,050,690	43,199,804	45,250,494	301,301	3,151,962
Mahoning	1,634,224	12,583,123	14,217,347	285,241	4,746,868
Medina	3,973,035	107,632,030	111,605,065	3,912,414	48,704,973
Miami	875,881	4,943,063	5,818,944	1,504,775	2,674,390
Montgomery	49,265,646	118,524,109	167,789,755	9,104,594	31,964,723
Muskingum	2,991,402	23,002,059	25,993,461	5,360,889	5,169,074
Ottawa	6,098,708	69,599,274	75,697,982	(2,961,904)	33,431,718
Portage	7,558,676	16,778,541	24,337,217	2,625,569	5,705,933
Summit	2,567,907	0	2,567,907	(3,493,284)	3,710,247
Trumbull	2,673,260	15,157,741	17,831,001	(491,723)	585,225
Tuscarawas	994,389	6,621,308	7,615,697	67,119	1,430,654
Warren	15,907,809	107,376,160	123,283,969	5,702,553	7,906,524
Wayne	58,034	0	58,034	9,022	25,906

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$19,716,959	\$1,187,728	\$0	\$2,244,540	\$3,432,268
183,029	529,701	0	438,564	968,265
11,818,983	9,426,143	375,506	3,858,858	13,660,507
74,817,258	80,675,714	3,333,536	8,829,442	92,838,692
2,550,703	3,449,452	0	957,458	4,406,910
28,993,266	84,211,865	3,015,237	21,071,626	108,298,728
32,524,448	14,733,647	0	909,258	15,642,905
10,052,547	16,741,700	0	2,910,862	19,652,562
5,087,347	10,097,242	0	1,482,700	11,579,942
18,700,844	18,506,480	0	4,211,184	22,717,664
48,544,735	31,023,396	2,210,970	10,962,211	44,196,577
11,576,595	15,713,974	0	2,977,130	18,691,104
10,379,328	52,641,038	0	7,103,019	59,744,057
322,361	471,984	0	446,903	918,887
16,369,261	3,020,928	0	11,333,205	14,354,133
3,453,263	39,850,332	0	1,946,899	41,797,231
5,032,109	7,618,758	0	1,566,480	9,185,238
52,617,387	56,622,250	0	2,365,428	58,987,678
4,179,165	1,546,252	0	93,527	1,639,779
41,069,317	79,539,206	8,006,663	39,174,569	126,720,438
10,529,963	12,798,111	0	2,665,387	15,463,498
30,469,814	39,742,434	0	5,485,734	45,228,168
8,331,502	9,506,871	0	6,498,844	16,005,715
216,963	0	0	2,350,944	2,350,944
93,502	14,545,102	0	2,350,876	16,895,978
1,497,773	5,475,654	0	642,270	6,117,924
13,609,077	92,569,911	69,277	17,035,704	109,674,892
34,928	0	0	23,106	23,106

Water Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2008

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Rev/(Exp)
Ashtabula	\$3,441,563	\$2,184,524	\$163,583	\$1,093,456	(\$679,598)
Athens	679,565	642,411	37,703	(549)	(3,030)
Belmont	3,809,536	3,248,141	703,921	(142,526)	(493,450)
Butler	23,839,865	17,094,090	6,226,109	519,666	(3,342,126)
Clark	1,876,526	1,742,242	164,808	(30,524)	(67,944)
Clermont	13,483,732	8,484,923	3,986,092	1,012,717	(810,362)
Erie	7,304,433	5,977,732	1,513,189	(186,488)	(1,228,150)
Fairfield	2,394,160	1,506,743	820,511	66,906	(416,724)
Fulton	1,838,294	1,771,296	390,776	(323,778)	(258,537)
Geauga	6,818,256	4,762,986	1,502,262	553,008	(457,401)
Greene	10,193,324	4,792,283	1,890,695	3,510,346	(1,634,952)
Jefferson	4,996,428	3,331,991	1,249,996	414,441	(216,380)
Lake	18,101,090	9,801,262	3,342,007	4,957,821	(752,746)
Licking	281,738	229,248	39,835	12,655	(104,042)
Logan	2,425,263	1,456,422	398,879	569,962	(466,966)
Lucas	1,499,430	1,251,544	1,783,470	(1,535,584)	(216,106)
Mahoning	601,081	558,470	347,708	(305,097)	(508,571)
Medina	6,843,261	3,708,480	2,530,776	604,005	(2,128,341)
Miami	1,234,564	1,059,806	163,134	11,624	(43,549)
Montgomery	33,042,314	27,631,380	4,529,179	881,755	(1,125,725)
Muskingum	3,323,046	1,647,746	935,087	740,213	(393,172)
Ottawa	5,304,295	2,967,752	1,671,458	665,085	(361,813)
Portage	418,191	3,269,831	467,101	(3,318,741)	(239,638)
Summit	2,529	3,857	0	(1,328)	(14,148)
Trumbull	4,867,785	3,324,085	1,167,016	376,684	57,334
Tuscarawas	653,491	820,797	151,309	(318,615)	(18,650)
Warren	10,492,795	8,169,088	3,545,876	(1,222,169)	(759,170)
Wayne	0	110,703	0	(110,703)	116,264

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Net Income/ Change in Net Assets	Net Working Capital
\$0	\$7,550	\$0	\$406,308	\$1,370,725
0	0	0	(3,579)	442,613
0	0	31,076	(604,900)	3,525,117
0	0	2,204,494	(617,966)	18,792,574
0	0	0	(98,468)	(451,828)
0	0	1,149,232	1,351,587	17,839,605
0	4,680	275,555	(1,143,763)	(339,383)
0	0	643,590	293,772	2,541,516
0	0	1,159,941	577,626	1,182,510
80,000	18,074	1,548,025	1,705,558	3,999,339
169,474	5,588	1,148,219	3,187,499	9,796,646
0	0	731,860	929,921	2,383,517
0	50,000	814,215	4,969,290	4,018,513
0	4,614	0	(96,001)	396,903
54,355	0	0	157,351	11,016,645
0	0	0	(1,751,690)	1,749,389
0	0	0	(813,668)	1,348,983
0	0	2,371,022	846,686	60,621
0	0	0	(31,925)	(628,894)
185,217	0	3,262,031	3,203,278	40,161,052
7,066	0	389,198	743,305	(2,369,487)
212,192	(1,279,275)	5,032,942	6,827,681	9,060,612
0	0	0	(3,558,379)	4,933,107
0	0	0	(15,476)	6,061,191
450,660	1,446,438	669,016	107,256	3,164,983
0	0	0	(337,265)	927,270
0	0	6,269,562	4,288,223	10,205,256
0	0	0	5,561	49,012

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2008

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	\$4,963,000	\$14,743,014	\$10,945	\$19,716,959
Athens	0	0	103,474	25,968	129,442
Belmont	4,333,475	6,525,000	21,297	110,216	10,989,988
Butler	488,340	34,255,374	5,696,103	32,262,997	72,702,814
Clark	484,376	0	362,600	1,532,347	2,379,323
Clermont	0	26,815,000	422,957	0	27,237,957
Erie	6,481,149	0	25,019,999	125,651	31,626,799
Fairfield	9,830,691	0	0	94,205	9,924,896
Fulton	0	0	4,809,942	144,053	4,953,995
Geauga	0	129,000	18,140,428	156,145	18,425,573
Greene	32,620,207	1,580,000	885,347	9,869,801	44,955,355
Jefferson	1,665,491	0	8,505,511	49,051	10,220,053
Lake	670,000	0	150,970	920,758	1,741,728
Licking	230,000	0	0	0	230,000
Logan	0	15,141,225	536,345	12,945	15,690,515
Lucas	0	0	3,151,962	0	3,151,962
Mahoning	1,290,000	3,245,400	188,366	23,102	4,746,868
Medina	179,629	0	48,401,882	123,462	48,704,973
Miami	2,203,316	0	460,000	11,074	2,674,390
Montgomery	1,774,723	30,190,000	0	0	31,964,723
Muskingum	0	0	5,082,065	87,009	5,169,074
Ottawa	1,846,638	0	31,032,337	552,743	33,431,718
Portage	0	5,666,729	39,204	0	5,705,933
Summit	2,425,644	0	0	1,284,603	3,710,247
Trumbull	104,802	0	506,681	247,333	858,816
Tuscarawas	0	0	1,145,654	285,000	1,430,654
Warren	6,729,141	0	500,138	677,245	7,906,524
Wayne	0	0	0	25,906	25,906

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Sewer Enterprise Fund
Statement of Net Assets
As of Ended December 31, 2008

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Allen	\$5,372,368	\$39,360,619	\$44,732,987	\$3,487,378	\$14,402,956
Ashtabula	3,109,787	9,056,478	12,166,265	301,190	3,205,527
Athens	1,448,810	4,667,675	6,116,485	77,855	1,162,164
Auglaize	562,624	3,535,898	4,098,522	63,667	17,500
Belmont	2,214,561	10,668,460	12,883,021	734,136	7,447,212
Butler	35,610,453	197,757,274	233,367,727	6,131,235	51,289,090
Carroll	647,014	6,813,636	7,460,650	313,272	3,118,579
Clark	3,599,532	11,197,509	14,797,041	1,023,017	3,276,728
Clermont	35,167,243	183,242,873	218,410,116	5,088,430	44,643,844
Crawford	209,278	1,820,196	2,029,474	62,284	604,261
Cuyahoga	13,134,000	37,571,000	50,705,000	2,660,000	12,979,000
Defiance	644,314	5,638,921	6,283,235	85,864	158,908
Delaware	42,828,332	187,916,109	230,744,441	7,980,225	32,798,729
Erie	6,906,712	67,310,029	74,216,741	2,390,944	39,859,776
Fairfield	5,383,241	29,580,676	34,963,917	1,072,661	13,106,454
Franklin	3,951,000	20,750,000	24,701,000	1,610,000	6,057,000
Fulton	1,385,048	6,114,746	7,499,794	231,445	1,092,398
Gallia	2,363,521	4,310,486	6,674,007	206,557	2,231,732
Greene	16,911,317	199,826,367	216,737,684	11,750,107	140,627,446
Hamilton	63,299,000	1,214,786,000	1,278,085,000	53,365,000	667,667,000
Hocking	110,798	1,423,016	1,533,814	13,839	478,383
Holmes	971,960	4,696,997	5,668,957	198,459	2,633,914
Jefferson	604,867	14,137,166	14,742,033	1,405,812	2,393,406
Knox	2,762,382	2,678,664	5,441,046	67,890	71,682
Lake	14,742,839	120,902,337	135,645,176	6,397,195	26,705,685
Licking	3,494,702	17,634,185	21,128,887	159,646	10,814,073
Lorain	1,260,141	14,261,557	15,521,698	6,309,555	898,961
Lucas	8,195,740	24,190,256	32,385,996	944,856	20,134,893
Mahoning	24,613,738	71,632,150	96,245,888	8,476,446	19,878,274
Marion	3,183,919	8,474,809	11,658,728	197,551	2,444,311
Medina	16,165,612	153,867,493	170,033,105	5,463,164	43,740,883
Miami	1,344,962	9,882,629	11,227,591	2,023,655	6,494,257
Montgomery	90,889,797	264,646,767	355,536,564	66,987,350	34,187,975
Muskingum	12,031,437	39,406,145	51,437,582	(4,226,969)	28,565,124
Ottawa	11,778,138	62,167,082	73,945,220	8,361,215	9,396,577
Pickaway	331,607	2,434,258	2,765,865	41,856	2,220,553
Pike	445,414	1,636,051	2,081,465	14,546	30,435
Portage	9,923,262	58,101,797	68,025,059	2,720,662	19,321,314
Richland	2,175,032	27,019,544	29,194,576	76,583	3,122,591
Ross	40,059	101,415	141,474	16,823	0
Sandusky	880,748	4,902,731	5,783,479	98,956	1,562,964
Scioto	2,388,637	16,270,698	18,659,335	200,139	7,540,018
Seneca	357,168	1,152,779	1,509,947	41,686	83,721
Shelby	275,499	9,213,220	9,488,719	(244,458)	3,087,932
Stark	19,276,982	120,144,052	139,421,034	8,432,074	25,920,958
Summit	20,189,559	218,159,521	238,349,080	7,701,745	67,060,886
Trumbull	3,941,594	27,514,227	31,455,821	2,727,092	6,569,163
Tuscarawas	1,493,474	15,819,771	17,313,245	1,060,118	3,456,236
Warren	18,470,884	88,468,530	106,939,414	(10,930,840)	12,401,524
Washington	351,460	4,702,639	5,054,099	536,313	768,992
Wayne	1,441,670	8,605,104	10,046,774	777,865	2,653,800

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$17,890,334	\$22,282,057	\$3,474,059	\$1,086,537	\$26,842,653
3,506,717	5,380,762	0	3,278,786	8,659,548
1,240,019	3,486,793	0	1,389,673	4,876,466
81,167	3,513,398	0	503,957	4,017,355
8,181,348	3,108,387	0	1,593,286	4,701,673
57,420,325	139,892,303	8,217,806	27,837,293	175,947,402
3,431,851	3,614,966	28,970	384,863	4,028,799
4,299,745	7,253,122	0	3,244,174	10,497,296
49,732,274	121,912,263	2,835,090	43,930,489	168,677,842
666,545	1,273,683	0	89,246	1,362,929
15,639,000	22,358,000	0	12,708,000	35,066,000
244,772	5,488,221	0	550,242	6,038,463
40,778,954	151,021,222	4,242,263	34,702,002	189,965,487
42,250,720	25,863,876	0	6,102,145	31,966,021
14,179,115	16,016,080	0	4,768,722	20,784,802
7,667,000	14,324,000	0	2,710,000	17,034,000
1,323,843	5,103,090	0	1,072,861	6,175,951
2,438,289	2,041,454	0	2,194,264	4,235,718
152,377,553	52,307,425	1,379,583	10,673,123	64,360,131
721,032,000	271,762,000	5,810,000	279,481,000	557,053,000
492,222	940,016	0	101,576	1,041,592
2,832,373	2,011,035	0	825,549	2,836,584
3,799,218	10,165,206	276,393	501,216	10,942,815
139,572	2,616,561	0	2,684,913	5,301,474
33,102,880	90,643,188	0	11,899,108	102,542,296
10,973,719	6,840,209	0	3,314,959	10,155,168
7,208,516	7,927,692	0	385,490	8,313,182
21,079,749	3,411,066	0	7,895,181	11,306,247
28,354,720	45,185,197	0	22,705,971	67,891,168
2,641,862	5,906,949	0	3,109,917	9,016,866
49,204,047	107,445,604	0	13,383,454	120,829,058
8,517,912	1,619,493	0	1,090,186	2,709,679
101,175,325	173,000,154	21,184,608	60,176,477	254,361,239
24,338,155	21,096,654	5,010,470	992,303	27,099,427
17,757,792	45,085,403	6,500,479	4,601,546	56,187,428
2,262,409	213,705	0	289,751	503,456
44,981	1,620,401	0	416,083	2,036,484
22,041,976	37,007,645	51,482	8,923,956	45,983,083
3,199,174	24,058,370	0	1,937,032	25,995,402
16,823	101,415	0	23,236	124,651
1,661,920	3,396,628	0	724,931	4,121,559
7,740,157	8,807,770	0	2,111,408	10,919,178
125,407	1,141,486	0	243,054	1,384,540
2,843,474	6,315,684	0	329,561	6,645,245
34,353,032	91,348,329	13,719,673	105,068,002	210,136,004
74,762,631	149,245,482	0	14,340,967	163,586,449
9,296,255	34,935,809	0	4,119,735	39,055,544
4,516,354	12,140,817	0	656,074	12,796,891
1,470,684	88,468,530	0	17,000,200	105,468,730
1,305,305	3,439,333	0	309,461	3,748,794
3,431,665	5,752,050	0	863,059	6,615,109

Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2008

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues (Expenses)
Allen	\$5,666,367	\$4,286,115	\$1,357,867	\$22,385	(\$313,863)
Ashtabula	2,109,857	1,721,365	109,254	279,238	(126,670)
Athens	468,547	302,007	123,243	43,297	(60,310)
Auglaize	337,631	332,475	116,791	(111,635)	985
Belmont	1,477,911	1,191,218	312,571	(25,878)	(261,201)
Butler	21,385,170	12,766,850	10,494,301	(1,875,981)	(3,027,750)
Carroll	763,723	590,781	269,425	(96,483)	(133,059)
Clark	3,396,849	2,779,963	501,127	115,759	(154,739)
Clermont	14,439,842	9,057,615	7,578,904	(2,196,677)	(885,463)
Crawford	184,934	102,646	59,889	22,399	(37,705)
Cuyahoga	16,074,000	10,763,000	1,753,000	3,558,000	(367,000)
Defiance	534,454	502,506	136,398	(104,450)	(7,744)
Delaware	11,965,229	6,675,310	4,809,408	480,511	(1,847,877)
Erie	7,033,412	5,887,599	2,273,498	(1,127,685)	(1,788,838)
Fairfield	3,142,127	1,984,057	830,448	327,622	(507,814)
Franklin	5,312,000	4,602,000	474,000	236,000	(153,000)
Fulton	282,062	316,055	160,379	(194,372)	(49,797)
Gallia	194,989	105,123	134,788	(44,922)	(123,335)
Greene	17,119,295	7,647,971	3,540,906	5,930,418	(4,223,374)
Hamilton	176,933,000	98,256,000	31,507,000	47,170,000	(10,388,000)
Hocking	163,329	108,250	57,567	(2,488)	(24,826)
Holmes	737,073	671,134	220,973	(155,034)	(76,125)
Jefferson	1,037,418	568,816	632,586	(163,984)	(94,712)
Knox	1,340,980	1,103,895	380,871	(143,786)	65,553
Lake	15,727,218	10,558,575	5,272,729	(104,086)	(1,332,078)
Licking	2,261,155	2,112,942	310,169	(161,956)	(337,782)
Lorain	1,245,593	1,141,318	375,631	(271,356)	(74,703)
Lucas	5,830,959	3,155,971	796,809	1,878,179	(930,917)
Mahoning	22,734,975	17,731,883	3,245,021	1,758,071	(293,629)
Marion	1,117,618	800,066	340,205	(22,653)	(60,659)
Medina	12,059,913	11,740,490	4,631,610	(4,312,187)	(1,309,801)
Miami	1,826,296	1,028,688	228,311	569,297	82,383
Montgomery	66,476,931	47,578,549	12,550,064	6,348,318	(3,561,810)
Muskingum	2,334,257	1,672,310	906,418	(244,471)	(812,031)
Ottawa	4,831,173	4,612,451	499,156	(280,434)	(140,383)
Pickaway	331,313	289,559	40,235	1,519	0
Pike	428,960	564,523	69,260	(204,823)	20,050
Portage	7,750,075	5,412,998	1,248,530	1,088,547	(849,958)
Richland	2,742,906	1,676,507	1,527,323	(460,924)	(107,060)
Ross	555,495	83,292	5,000	467,203	(32,797)
Sandusky	1,002,082	985,824	240,989	(224,731)	(34,791)
Scioto	2,752,409	1,754,582	378,532	619,295	(379,978)
Seneca	311,443	277,392	44,122	(10,071)	(2,860)
Shelby	821,446	740,547	266,490	(185,591)	(80,138)
Stark	20,989,717	14,318,389	3,770,038	2,901,290	(1,956,477)
Summit	32,894,300	27,601,350	6,432,457	(1,139,507)	(839,923)
Trumbull	9,872,769	9,383,787	1,933,654	(1,444,672)	(212,663)
Tuscarawas	1,433,478	967,923	408,766	56,789	(31,221)
Warren	7,675,398	7,524,961	3,462,231	(3,311,794)	266,142
Washington	507,161	480,770	194,687	(168,296)	(45,679)
Wayne	699,533	603,060	253,721	(157,248)	87,954

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$191,375	\$38,500	(\$444,353)	\$1,884,990
12,971	0	0	165,539	2,808,597
0	0	0	(17,013)	1,370,955
0	0	0	(110,650)	498,957
279,108	0	19,177	11,206	1,480,425
0	0	4,390,994	(512,737)	29,479,218
0	0	0	(229,542)	333,742
0	0	0	(38,980)	2,576,515
0	0	1,794,569	(1,287,571)	30,078,813
0	0	0	(15,306)	146,994
0	56,000	0	3,135,000	10,474,000
7,990	0	6,939	(97,265)	558,450
0	0	11,363,761	9,996,395	34,848,107
113,214	34,320	331,212	(2,506,417)	4,515,768
0	0	726,159	545,967	4,310,580
0	0	524,000	607,000	2,341,000
0	0	180,192	(63,977)	1,153,603
0	0	1,922,672	1,754,415	2,156,964
334,452	2,197	743,068	2,782,367	5,161,210
0	0	7,081,000	43,863,000	9,934,000
0	0	11,742	(15,572)	96,959
0	0	0	(231,159)	773,501
0	0	950	(257,746)	(800,945)
165,000	69,105	39,998	57,660	2,694,492
0	0	2,831,498	1,395,334	8,345,644
119,398	39,674	79,210	(340,804)	3,335,056
0	0	316,337	(29,722)	(5,049,414)
0	0	0	947,262	7,250,884
0	0	1,764,162	3,228,604	16,137,292
0	0	350,109	266,797	2,986,368
0	0	4,993,197	(628,791)	10,702,448
0	0	0	651,680	(678,693)
972,730	8,854	1,662,824	5,413,208	23,902,447
7,065	(44,776)	2,601,766	1,597,105	16,258,406
1,437,793	233,500	2,088,944	2,872,420	3,416,923
0	0	0	1,519	289,751
0	0	59,400	(125,373)	430,868
0	0	0	238,589	7,202,600
0	3,112,402	226,563	(3,453,823)	2,098,449
0	0	0	434,406	23,236
0	24,465	0	(283,987)	781,792
0	0	219,894	459,211	2,188,498
0	0	0	(12,931)	315,482
226,588	0	0	(39,141)	519,957
0	0	639,988	1,584,801	10,844,908
0	0	2,462,220	482,790	12,487,814
1,378,580	1,607,222	5,104,711	3,218,734	1,214,502
0	0	0	25,568	433,356
0	0	4,554,336	1,508,684	29,401,724
0	0	0	(213,975)	(184,853)
0	0	0	(69,294)	663,805

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2008

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	\$4,503,489	\$9,847,297	\$52,170	\$14,402,956
Ashtabula	0	370,200	3,076,507	60,010	3,506,717
Athens	114,700	584,800	481,382	4,994	1,185,876
Auglaize	0	0	0	22,500	22,500
Belmont	5,795,003	0	0	1,840,765	7,635,768
Butler	4,141,747	51,311,665	0	410,937	55,864,349
Carroll	0	2,980,500	189,200	13,553	3,183,253
Clark	2,511,248	0	689,279	786,201	3,986,728
Clermont	0	30,810,000	9,826,867	6,783,032	47,419,899
Crawford	615,876	0	44,620	1,244	661,740
Cuyahoga	5,400,000	0	8,545,000	670,000	14,615,000
Defiance	15,000	135,700	0	28,908	179,608
Delaware	6,587,715	30,329,884	0	159,956	37,077,555
Erie	5,604,821	0	34,841,252	1,125,731	41,571,804
Fairfield	12,444,412	0	1,138,119	110,262	13,692,793
Franklin	0	0	6,426,000	154,000	6,580,000
Fulton	0	0	852,105	447,251	1,299,356
Gallia	1,774,700	0	494,332	0	2,269,032
Greene	77,430,956	7,783,608	11,696,672	48,082,070	144,993,306
Hamilton	667,990,000	0	27,717,000	6,821,000	702,528,000
Hocking	0	483,000	0	6,108	489,108
Holmes	0	2,411,500	0	222,414	2,633,914
Jefferson	1,663,321	0	718,595	11,490	2,393,406
Knox	0	0	59,611	12,071	71,682
Lake	1,277,150	0	24,087,914	1,340,621	26,705,685
Licking	0	0	10,793,976	20,097	10,814,073
Lorain	0	0	826,907	72,054	898,961
Lucas	0	0	20,120,561	14,332	20,134,893
Mahoning	0	10,230,800	8,974,285	673,189	19,878,274
Marion	2,110,000	0	316,239	18,072	2,444,311
Medina	0	0	43,205,354	535,529	43,740,883
Miami	5,065,803	0	1,417,097	11,357	6,494,257
Montgomery	16,372,975	17,815,000	0	0	34,187,975
Muskingum	17,413,024	5,517,100	0	5,635,000	28,565,124
Ottawa	7,998,161	378,000	1,020,416	0	9,396,577
Pickaway	0	0	2,220,553	0	2,220,553
Pike	15,650	0	0	22,415	38,065
Portage	0	9,174,917	1,855,147	8,291,250	19,321,314
Richland	2,666,174	0	285,166	171,251	3,122,591
Ross	0	0	0	0	0
Sandusky	80,000	0	1,470,782	12,182	1,562,964
Scioto	3,734,255	70,000	657,589	3,078,174	7,540,018
Seneca	0	0	103,068	136,141	239,209
Shelby	0	0	2,748,605	339,327	3,087,932
Stark	13,037,525	0	12,445,685	437,748	25,920,958
Summit	48,881,031	0	18,179,855	0	67,060,886
Trumbull	617,670	3,308,800	477,687	2,714,599	7,118,756
Tuscarawas	0	0	3,393,954	62,282	3,456,236
Warren	0	6,729,141	5,000,138	672,245	12,401,524
Washington	0	0	767,946	1,046	768,992
Wayne	858,000	1,795,800	0	0	2,653,800

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Landfill Enterprise Fund
Statement of Net Assets
As of December 31, 2008

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashland	\$879,266	\$80,819	\$960,085	\$47,690	\$1,735,521
Carroll	1,774	0	1,774	564	3,915,483
Crawford	520,573	1,844,833	2,365,406	573,373	3,043,663
Defiance	7,733,866	10,623,006	18,356,872	142,250	3,567,294
Erie	6,936,003	6,269,660	13,205,663	1,409,146	32,849,187
Hancock	1,333,869	11,140,393	12,474,262	2,516,769	3,168,962
Henry	2,099,544	409,430	2,508,974	53,290	2,657,156
Huron	203,156	2,665,085	2,868,241	614,392	2,980,226
Knox	75,940	143,164	219,104	82,600	1,368,201
Lake	11,113,651	17,237,715	28,351,366	1,604,573	16,543,765
Medina	1,932,540	9,443,418	11,375,958	721,398	4,245,881
Montgomery	42,475,975	49,183,359	91,659,334	(8,452,502)	22,992,155
Portage	1,419,751	2,399,995	3,819,746	803,434	449,872
Wood	1,346,412	2,650,987	3,997,399	(350,808)	7,386,457

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$1,783,211	\$80,819	\$0	(\$903,945)	(\$823,126)
3,916,047	0	0	(3,914,273)	(3,914,273)
3,617,036	(746,087)	0	(505,543)	(1,251,630)
3,709,544	5,517,425	1,578,267	7,551,636	14,647,328
34,258,333	(13,823,243)	0	(7,229,427)	(21,052,670)
5,685,731	3,420,471	2,736,155	631,905	6,788,531
2,710,446	409,430	0	(610,902)	(201,472)
3,594,618	2,345,085	0	(3,071,462)	(726,377)
1,450,801	143,164	0	(1,374,861)	(1,231,697)
18,148,338	16,077,715	0	(5,874,687)	10,203,028
4,967,279	5,197,537	0	1,211,142	6,408,679
14,539,653	37,085,886	15,510,562	24,523,233	77,119,681
1,253,306	1,135,883	0	1,430,557	2,566,440
7,035,649	1,042,792	0	(4,081,042)	(3,038,250)

Landfill Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2008

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues (Expenses)
Ashland	\$254,770	\$339,912	\$3,871	(\$89,013)	\$0
Carroll	0	15,086	0	(15,086)	6,413
Crawford	7,415,609	6,601,279	129,164	685,166	(238,131)
Defiance	3,049,155	2,769,123	218,677	61,355	251,860
Erie	4,358,322	3,711,473	281,415	365,434	(1,220,535)
Hancock	4,503,132	4,153,868	293,822	55,442	236,349
Henry	812,818	861,323	50,525	(99,030)	44,854
Huron	1,866,095	2,041,187	125,562	(300,654)	(55,396)
Knox	0	0	0	0	18,635
Lake	6,170,697	5,896,699	556,494	(282,496)	12,500
Medina	7,054,114	6,511,540	367,000	175,574	(191,375)
Montgomery	22,688,202	15,923,006	2,724,715	4,040,481	(629,904)
Portage	3,796,692	3,327,809	407,414	61,469	32,779
Wood	1,590,067	1,929,470	695,161	(1,034,564)	(120,112)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$89,013)	\$831,576
8,306	0	0	(367)	1,210
1,205	0	0	448,240	(52,800)
0	0	0	313,215	7,591,616
0	60,000	0	(915,101)	5,526,857
0	45,000	0	246,791	(1,182,900)
0	0	0	(54,176)	2,046,254
187,210	0	0	(168,840)	(411,236)
90,851	0	0	109,486	(6,660)
0	0	0	(269,996)	9,509,078
0	0	0	(15,801)	1,211,142
972,730	0	0	4,383,307	50,928,477
0	0	0	94,248	616,317
412,714	0	26,539	(715,423)	1,697,220

Landfill Enterprise Fund
Long-Term Obligations
As of December 31, 2008

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	\$1,735,521	\$1,735,521
Carroll	0	0	0	3,915,483	3,915,483
Crawford	3,603,663	0	0	0	3,603,663
Defiance	0	0	0	3,567,294	3,567,294
Erie	19,933,638	0	0	13,920,662	33,854,300
Hancock	45,000	0	0	3,168,962	3,213,962
Henry	0	0	0	2,661,092	2,661,092
Huron	0	0	0	2,980,226	2,980,226
Knox	0	0	0	1,368,201	1,368,201
Lake	0	0	0	16,543,765	16,543,765
Medina	0	0	4,245,881	18,218	4,264,099
Montgomery	143,000	5,411,473	0	770,017	6,324,490
Portage	0	352,745	16,366	39,352	408,463
Wood	675,141	0	0	6,711,316	7,386,457

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**General Long-Term Obligations
As of December 31, 2008**

All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Allen	\$11,986,999	\$5,108,000	\$4,248,000	\$2,187,706	\$126,936
Ashland	3,415,000	0	0	0	190,141
Ashtabula	4,470,772	0	195,117	110,000	735,746
Athens	1,275,000	0	831,650	690,258	96,475
Auglaize	350,000	830,000	647,283	76,718	0
Belmont	6,669,157	0	0	230,378	229,609
Bulter	58,498,514	12,305,218	0	1,643,071	2,512,592
Carroll	50,000	7,000	0	0	62,027
Clark	13,612,538	0	0	0	0
Clermont	14,215,000	5,924,000	0	1,092,437	0
Clinton	11,606,030	11,616	4,925,000	195,000	92,615
Coshocton	3,661,388	0	75,000	564,120	179,663
Crawford	11,634,931	0	0	0	0
Cuyahoga	183,361,000	0	70,000,000	5,262,000	30,034,000
Defiance	2,070,000	1,036,000	1,428,325	1,236,596	92,083
Delaware	37,844,564	5,599,207	0	0	0
Erie	18,328,058	746,990	0	0	160,823
Fairfield	17,684,709	2,076,574	1,390,000	0	491,575
Franklin	237,352,000	42,500,000	0	4,761,000	1,409,000
Fulton	840,000	144,666	238,042	902,372	16,778
Gallia	1,559,026	0	0	539,401	10,816
Geauga	0	2,592,649	200,000	270,000	0
Greene	20,675,024	140,000	10,840,000	0	0
Hamilton	102,800,000	4,252,000	0	8,253,000	0
Hancock	9,259,341	2,413,811	0	3,060,822	0
Henry	22,000	154,147	2,095,000	426,307	0
Hocking	295,000	41,900	621,394	0	39,570
Holmes	3,794,000	0	0	0	0
Huron	8,645,000	0	0	0	0
Jefferson	22,330,547	0	3,609,724	268,351	330,885
Knox	9,260,000	0	0	417,557	71,747
Lake	21,685,000	8,891,050	0	142,500	0
Licking	9,237,549	440,181	0	0	91,280
Logan	6,050,625	0	0	0	0
Lorain	26,435,000	3,781,683	0	926,918	0
Lucas	25,230,000	17,053,000	0	2,362,266	27,529
Mahoning	34,531,755	0	392,722	400,490	1,159,899
Marion	8,531,456	36,722	0	32,954	0
Medina	5,600,899	1,405,652	0	1,394,774	0
Miami	4,995,000	0	0	0	114,136
Monroe	232,427	0	0	4,644	0
Montgomery	42,360,304	1,337,844	0	0	720,537
Morrow	5,900,000	0	1,760,000	821,393	155,728
Muskingum	12,050,810	780,669	844,000	0	327,508
Noble	700,000	0	0	0	11,612
Ottawa	8,265,995	2,372,117	0	12,654,560	17,018
Pickaway	503,922	196,000	0	0	85,936
Pike	2,701,330	0	0	410,203	416,634
Portage	13,981,721	1,072,358	0	509,020	0

Compensated Absences	All Other Liabilities	Total Liabilities
\$3,254,518	\$0	\$26,912,159
1,023,553	0	4,628,694
2,889,710	0	8,401,345
1,731,915	2,642,314	7,267,612
1,727,543	766,745	4,398,289
3,416,674	0	10,545,818
8,045,115	58,534,944	141,539,454
1,129,777	35,000	1,283,804
5,019,625	0	18,632,163
5,000,987	0	26,232,424
1,181,261	0	18,011,522
1,073,473	1,240,000	6,793,644
1,082,606	0	12,717,537
32,302,000	97,575,000	418,534,000
1,295,123	0	7,158,127
3,449,651	0	46,893,422
2,910,241	0	22,146,112
4,169,854	10,096	25,822,808
38,485,000	4,949,000	329,456,000
889,149	413,467	3,444,474
1,512,950	0	3,622,193
2,030,696	0	5,093,345
5,678,169	0	37,333,193
41,951,000	1,437,000	158,693,000
2,975,067	0	17,709,041
1,693,350	0	4,390,804
810,858	0	1,808,722
1,246,199	0	5,040,199
1,730,864	0	10,375,864
2,488,701	1,023,914	30,052,122
1,080,290	0	10,829,594
11,844,738	0	42,563,288
3,780,581	0	13,549,591
1,348,329	0	7,398,954
16,467,460	0	47,611,061
20,806,855	39,104,774	104,584,424
7,682,100	2,182,529	46,349,495
1,682,596	2,488,268	12,771,996
4,727,638	0	13,128,963
3,010,328	1,651,248	9,770,712
460,836	2,398	700,305
21,469,899	0	65,888,584
833,700	(30,347)	9,440,474
3,693,519	11,252,842	28,949,348
0	582,924	1,294,536
1,550,485	0	24,860,175
1,455,238	0	2,241,096
658,885	806,505	4,993,557
4,715,423	2,243,677	22,522,199

(Continued)

General Long-Term Obligations
As of December 31, 2008
(Continued)
All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Richland	\$38,394,373	\$6,074,738	\$0	\$0	\$0
Ross	9,733,205	3,300,000	0	658,915	89,707
Sandusky	4,340,000	212,102	155,000	0	70,017
Scioto	11,984,118	0	0	334,014	2,887,026
Seneca	5,070,000	0	546,000	77,056	13,686
Shelby	374,000	0	46,372	17,742	776,056
Stark	0	4,359,512	0	3,529,956	55,130
Summit	54,833,969	0	0	0	2,034,972
Trumbull	19,871,460	6,763,682	2,155,000	2,014,861	613,137
Tuscarawas	0	0	902,000	0	22,555
Union	2,445,000	4,420,000	3,000,000	45,336	0
Van Wert	4,265,000	0	1,923,987	485,111	172,449
Warren	4,386,220	14,896,998	0	7,664,097	774
Washington	5,030,081	388,464	190,000	160,956	26,801
Wayne	9,499,000	0	0	90,000	0
Wood	6,481,987	1,079,000	0	0	183,860

Compensated Absences	All Other Liabilities	Total Liabilities
\$4,740,933	\$0	\$49,210,044
2,186,228	0	15,968,055
2,398,923	0	7,176,042
1,955,151	0	17,160,309
1,790,554	0	7,497,296
1,691,040	0	2,905,210
8,013,502	0	15,958,100
22,086,482	14,816,825	93,772,248
5,641,123	1,896,636	38,955,899
1,747,197	0	2,671,752
1,283,804	0	11,194,140
755,980	0	7,602,527
4,705,996	0	31,654,085
516,358	209,982	6,522,642
3,539,978	0	13,128,978
4,523,278	0	12,268,125

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