



**Auditor of State
Betty Montgomery**

**Counties
Summary Financial Information**

As of and For the Year Ended December 31, 2002

Local Government Services Division

Counties
Summary Financial Information
For the Year Ended December 31, 2002

Table of Contents

BDM Letter.....	3
County Financial Data:	
Government-Wide Financial Data:	
Summary Data from the Statement of Net Assets – Governmental Activities.....	4
Revenues from the Statement of Activities – Governmental Activities.....	6
Expenses from the Statement of Activities – Governmental Activities	8
General and Governmental Fund Financial Data:	
Summary Data from the General Fund Balance Sheet.....	10
General Fund Revenues.....	14
General Fund Expenditures	18
Governmental Fund Revenues	22
Governmental Fund Expenditures.....	26
Enterprise Funds:	
Water Enterprise Fund	
Summary Data from the Statement of Net Assets/Fund Equity	30
Summary Data from the Statement of Revenues, Expenses and Changes	
in Net Assets/Fund Equity.....	32
Long-Term Obligations	34
Sewer Enterprise Fund	
Summary Data from the Statement of Net Assets/Fund Equity	36
Summary Data from the Statement of Revenues, Expenses and Changes	
in Net Assets/Fund Equity	38
Long-Term Obligations	40
Landfill Enterprise Fund	
Summary Data from the Statement of Net Assets/Fund Equity	42
Summary Data from the Statement of Revenues, Expenses and Changes	
in Net Assets	44
Long-Term Obligations	46
General Long – Term Obligations	48

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BDM Letter

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2002

All Counties Reporting Under GASB 34

County	Assets			Total Assets	Current Liabilities
	Current Assets	Capital Assets	Deferred Charges		
Bulter	\$171,041,456	\$364,586,702	\$0	\$535,628,158	\$80,872,276
Clermont	108,084,147	122,540,423	0	230,624,570	25,652,666
Crawford	23,243,008	39,519,985	0	62,762,993	6,717,402
Cuyahoga	711,127,000	602,718,000	0	1,313,845,000	397,984,000
Darke	23,217,904	81,071,509	0	104,289,413	7,618,956
Delaware	82,177,000	89,110,923	0	171,287,923	17,471,301
Franklin	1,056,100,000	413,618,000	0	1,469,718,000	547,814,000
Geauga	60,388,347	116,225,764	0	176,614,111	23,502,466
Greene	71,713,581	163,374,518	0	235,088,099	34,131,454
Guernsey	24,619,273	83,989,384	0	108,608,657	4,351,597
Hamilton	617,857,000	311,236,000	0	929,093,000	317,515,000
Hancock	31,956,716	74,563,364	0	106,520,080	14,084,136
Jefferson	31,942,639	93,246,255	0	125,188,894	19,493,215
Lake	168,474,228	182,218,710	0	350,692,938	54,898,969
Lorain	219,270,802	114,148,260	0	333,419,062	15,650,500
Lucas	375,062,000	278,844,000	0	653,906,000	70,410,000
Mahoning	128,017,519	107,127,945	0	235,145,464	46,107,528
Medina	75,685,326	69,498,630	39,000	145,222,956	26,677,666
Montgomery	499,997,046	447,964,059	0	947,961,105	154,539,345
Noble	7,089,763	20,528,284	0	27,618,047	1,935,089
Pickaway	18,996,277	26,178,175	0	45,174,452	6,741,233
Portage	95,704,192	89,177,734	0	184,881,926	34,165,985
Richland	84,460,259	73,521,803	71,754	158,053,816	31,378,571
Ross	20,677,055	40,085,237	0	60,762,292	14,711,598
Stark	182,844,344	49,505,031	0	232,349,375	62,340,143
Summit	421,389,281	199,080,086	363,440	620,832,807	146,265,203
Trumbull	109,423,502	63,557,353	0	172,980,855	35,361,210
Tuscarawas	67,758,244	29,213,661	0	96,971,905	11,437,897
Wayne	59,077,186	65,734,249	104,886	124,916,321	18,528,042
Wood	106,852,548	37,567,446	0	144,419,994	29,941,508

Liabilities	Net Assets				Total Net Assets
	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
Long-term Liabilities					
\$106,737,397	\$187,609,673	\$271,096,789	\$70,437,748	\$6,483,948	\$348,018,485
48,104,271	73,756,937	95,134,840	47,092,351	14,640,442	156,867,633
12,026,155	18,743,557	28,535,880	10,449,957	5,033,599	44,019,436
454,239,000	852,223,000	382,539,000	35,262,000	43,821,000	461,622,000
10,628,296	18,247,252	71,889,509	4,978,720	9,173,932	86,042,161
22,595,524	40,066,825	69,180,923	47,111,618	14,928,557	131,221,098
180,931,000	728,745,000	286,911,000	311,099,000	142,963,000	740,973,000
7,960,815	31,463,281	113,765,764	25,614,508	5,770,558	145,150,830
21,641,591	55,773,045	140,531,198	24,810,707	13,973,149	179,315,054
8,991,114	13,342,711	78,284,176	13,840,270	3,141,500	95,265,946
194,478,000	511,993,000	192,051,000	207,590,000	17,459,000	417,100,000
17,391,601	31,475,737	62,859,448	9,672,397	2,512,498	75,044,343
32,357,296	51,850,511	61,368,427	15,676,716	(3,706,760)	73,338,383
34,385,328	89,284,297	158,814,582	5,415,429	97,178,630	261,408,641
41,089,635	56,740,135	79,454,452	36,711,086	160,513,389	276,678,927
111,363,000	181,773,000	160,498,000	13,461,000	298,174,000	472,133,000
42,182,271	88,289,799	67,485,934	67,071,058	12,298,673	146,855,665
22,717,228	49,394,894	54,680,517	29,959,181	11,188,364	95,828,062
60,487,676	215,027,021	407,378,685	164,410,827	161,144,572	732,934,084
1,619,193	3,554,282	19,228,284	4,271,776	563,705	24,063,765
3,543,466	10,284,699	25,285,261	7,513,718	2,090,774	34,889,753
23,379,959	57,545,944	70,538,590	37,509,816	19,287,576	127,335,982
25,213,906	56,592,477	43,170,347	36,892,501	21,398,491	101,461,339
9,380,946	24,092,544	29,852,993	5,867,386	949,369	36,669,748
9,913,319	72,253,462	49,347,662	80,408,175	30,340,076	160,095,913
118,782,208	265,047,411	154,178,082	133,432,684	68,174,630	355,785,396
37,430,156	72,791,366	38,325,113	53,808,943	8,055,433	100,189,489
1,474,144	12,912,041	29,028,751	36,600,023	18,431,090	84,059,864
15,206,824	33,734,866	52,589,281	26,238,437	12,353,737	91,181,455
20,439,003	50,380,511	27,928,573	49,308,536	16,802,374	94,039,483

Revenues from the Statement of Activities - Governmental Activities
For the Year Ended December 31, 2002

All Counties Reporting Under GASB 34

County	Program Revenues - Governmental Activities			Property Taxes	Sales Taxes
	Charges for Services	Operating Grants, Contributions and Interest	Capital Grants		
Bulter	\$27,540,280	\$83,874,604	\$24,079,550	\$40,737,025	\$16,642,460
Clermont	21,418,509	30,834,937	5,459,628	16,978,724	19,513,566
Crawford	5,492,511	10,888,638	810,342	4,400,334	4,645,540
Cuyahoga	85,588,000	541,488,000	30,090,000	259,892,000	157,192,000
Darke	3,507,142	6,197,462	0	4,461,439	4,281,464
Delaware	17,073,769	17,781,672	124,285	11,703,405	26,069,586
Franklin	93,261,000	366,968,000	10,891,000	289,557,000	79,423,000
Geauga	7,265,806	23,903,449	1,749,370	19,061,331	4,323,659
Greene	14,809,504	29,739,972	153,538	19,114,414	18,222,214
Guernsey	4,068,785	17,671,847	511,031	4,476,984	551,334
Hamilton	224,587,000	323,814,000	1,968,000	237,171,000	60,007,000
Hancock	6,471,346	20,425,122	1,320,833	6,323,616	4,865,680
Jefferson	7,581,318	33,901,664	89,232	11,177,112	8,374,157
Lake	21,305,174	51,065,362	844,786	43,394,691	14,671,653
Lorain	30,322,450	85,474,699	1,896,089	43,662,409	20,506,375
Lucas	25,137,000	176,357,000	734,000	106,090,000	75,328,000
Mahoning	23,054,262	76,587,565	4,026,279	30,438,349	25,806,159
Medina	16,171,586	30,262,655	3,182,149	21,354,087	8,137,853
Montgomery	49,731,020	182,653,480	9,848,858	91,728,320	63,239,752
Noble	1,154,541	5,547,051	262,587	1,740,102	881,894
Pickaway	2,551,394	12,119,151	971,123	4,626,607	5,229,953
Portage	13,178,915	36,322,342	1,434,686	22,025,512	12,627,087
Richland	10,582,458	52,833,020	2,636,936	11,102,859	15,034,063
Ross	4,320,344	20,390,121	1,403,518	5,746,655	10,250,454
Stark	24,668,328	106,609,570	9,717,280	42,513,331	0
Summit	41,454,712	156,296,385	0	130,455,301	33,062,542
Trumbull	15,082,735	74,981,248	4,200,505	25,465,363	9,641,585
Tuscarawas	7,273,575	18,777,385	1,077,809	8,970,499	9,040,344
Wayne	9,363,848	22,682,067	856,439	11,990,376	8,798,061
Wood	17,256,136	31,033,725	1,301,785	22,507,597	13,937,186

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers- In	Total General and Program Revenues and Transfers-In
\$0	\$10,072,833	\$4,485,068	\$1,061,413	\$0	\$208,493,233
323,423	5,858,652	4,156,791	1,213,288	0	105,757,518
0	1,627,684	442,860	1,367,027	0	29,674,936
28,976,000	34,869,000	25,107,000	60,648,000	0	1,223,850,000
0	4,864,809	696,552	1,091,596	0	25,100,464
0	2,865,038	2,745,538	2,150,082	0	80,513,375
0	62,398,000	25,438,000	(42,047,000)	0	885,889,000
492,674	2,339,936	1,573,798	1,505,663	0	62,215,686
660,151	5,638,495	1,881,489	1,970,947	0	92,190,724
4,752,303	1,852,972	812,534	397,630	0	35,095,420
32,580,000	14,487,000	22,942,000	0	0	917,556,000
1,311,940	2,699,694	788,988	1,070,215	0	45,277,434
0	3,595,466	410,725	604,142	0	65,733,816
0	8,174,182	3,322,477	6,138,648	0	148,916,973
0	11,761,947	4,237,027	1,114,324	0	198,975,320
18,270,000	1,254,000	8,468,000	38,808,000	95,000	450,541,000
11,006,782	10,247,484	2,856,469	0	0	184,023,349
0	8,273,034	1,771,579	2,599,737	368,799	92,121,479
8,211,846	21,060,412	30,243,526	18,609,417	0	475,326,631
0	168,082	152,880	687,772	0	10,594,909
0	1,164,184	493,462	4,411,155	0	31,567,029
0	5,123,652	2,659,075	294,361	52,725	93,718,355
0	2,227	2,319,647	2,267,332	0	96,778,542
0	1,625,737	338,511	3,106,611	400	47,182,351
0	13,146,256	3,921,066	5,140,202	4,140,967	209,857,000
11,484,956	13,949,344	9,851,578	1,252,908	91,807	397,899,533
0	6,676,570	2,698,843	76,594	1,120,378	139,943,821
0	2,220,324	1,530,361	669,757	0	49,560,054
0	4,148,750	1,749,959	1,474,630	0	61,064,130
196,831	5,178,413	4,424,848	731,538	0	96,568,059

**Expenses from the Statement of Activities - Governmental Activities
For the Year Ended December 31, 2002**

All Counties Reporting Under GASB 34

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Bulter	\$24,241,162	\$12,735,544	\$34,599,025	\$15,657,130	\$47,395,622	\$69,442,215
Clermont	19,515,292	7,467,968	22,540,989	7,155,162	780,820	28,314,617
Crawford	3,174,674	2,055,061	5,352,372	4,153,889	4,081,179	10,175,125
Cuyahoga	78,570,000	299,231,000	0	69,272,000	156,824,000	633,133,000
Darke	7,128,747	0	4,445,035	6,623,894	288,375	11,962,151
Delaware	13,622,062	4,799,098	18,744,052	10,560,796	9,224,212	9,386,773
Franklin	74,339,000	61,743,000	109,752,000	21,744,000	256,547,000	313,511,000
Geauga	7,042,563	2,832,026	8,768,513	5,860,351	5,248,525	24,921,236
Greene	14,780,899	6,111,622	18,085,795	6,905,094	14,159,338	25,446,143
Guernsey	4,305,855	2,634,922	3,095,408	4,327,664	5,188,557	11,497,287
Hamilton	68,904,000	112,921,000	90,065,000	27,519,000	233,986,000	315,605,000
Hancock	5,597,423	2,855,053	6,524,065	4,793,566	13,319,064	8,131,108
Jefferson	6,277,616	3,901,162	10,248,365	5,897,922	16,219,730	19,950,130
Lake	15,471,572	38,407,965	0	13,232,883	18,778,277	60,300,809
Lorain	34,201,123	15,403,674	19,034,878	11,799,212	42,595,535	72,025,168
Lucas	40,040,000	54,451,000	57,112,000	27,746,000	92,265,000	111,321,000
Mahoning	15,741,222	15,235,327	25,044,434	11,956,276	44,975,438	55,945,853
Medina	12,038,870	7,979,037	17,742,643	10,640,263	21,148,285	15,900,949
Montgomery	34,130,942	135,730,501	0	15,480,097	0	247,528,396
Noble	1,598,199	411,745	1,647,578	3,524,247	758,927	3,544,067
Pickaway	3,564,717	1,519,757	5,274,133	4,975,894	3,568,465	8,646,686
Portage	16,382,647	8,959,994	15,071,787	7,722,316	26,562,713	19,345,181
Richland	9,023,571	5,796,280	11,372,935	7,402,769	31,493,686	31,844,902
Ross	5,592,751	2,788,061	8,046,106	5,656,624	657,182	21,401,432
Stark	18,381,739	13,262,811	19,766,531	12,994,661	67,800,614	64,844,577
Summit	31,123,445	28,677,882	57,265,018	16,543,844	108,913,426	120,340,054
Trumbull	20,001,901	10,586,830	15,053,672	15,007,033	32,047,996	45,193,528
Tuscarawas	7,732,675	3,621,093	7,275,708	7,573,815	7,569,889	14,943,366
Wayne	8,658,423	4,043,692	8,542,710	6,765,212	408,979	30,091,211
Wood	15,708,389	6,171,278	6,767,782	4,665,832	14,477,570	34,053,401

Community Development	Conservation and Recreation	Other Expenses	Inter- governmental	Interest and Fiscal Charges	Transfers- Out	Total Expenses and Transfers-Out
\$0	\$520,722	\$0	\$0	\$4,905,164	\$380,965	\$209,877,549
2,548,204	0	1,671,387	0	2,309,295	320,000	92,623,734
0	0	0	489,802	523,280	3,746	30,009,128
30,630,000	0	0	0	16,929,000	107,000	1,284,696,000
710,801	0	0	0	357,038	0	31,516,041
0	0	0	1,491,889	1,211,982	0	69,040,864
6,580,000	14,186,000	0	5,345,000	8,065,000	200,000	872,012,000
1,385,018	0	0	587,607	410,045	85,943	57,141,827
1,581,188	2,702,877	0	0	235,794	590,774	90,599,524
543,733	0	387,471	0	414,442	51,109	32,446,448
20,852,000	6,689,000	9,514,000	0	8,758,000	641,000	895,454,000
1,113,052	0	0	635,895	827,189	0	43,796,415
1,202,975	20,367	554,592	40,500	1,774,465	15,000	66,102,824
2,918,555	0	0	0	1,604,408	0	150,714,469
820,124	0	0	588,218	1,681,098	0	198,149,030
0	6,052,000	15,832,000	0	6,809,000	0	411,628,000
0	0	4,220,240	0	2,211,966	452,397	175,783,153
316,437	0	0	3,012,765	1,153,737	0	89,932,986
31,588,870	0	0	0	2,356,195	4,336,621	471,151,622
288,718	0	127,273	361,125	76,235	0	12,338,114
784,952	358,391	78,526	0	188,928	0	28,960,449
0	0	225,241	8,294	1,133,468	0	95,411,641
359,831	223,593	147,980	998,986	1,312,864	1,166,686	101,144,083
847,798	0	1,146,819	0	525,799	0	46,662,572
0	29,200	1,677,857	10,185,441	207,494	0	209,150,925
5,363,942	4,385,439	6,266,096	333,022	3,934,615	0	383,146,783
87,852	0	209,635	3,422,037	2,516,570	0	144,127,054
0	186,159	405	1,416,722	11,451	0	50,331,283
597,357	30,000	1,149,447	0	471,978	130,000	60,889,009
1,028,670	271,620	1,198,781	433,421	964,179	264,718	86,005,641

**Summary Data from the General Fund Balance Sheet
As of December 31, 2002
All Counties Reporting Under GAAP**

Continued

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$5,554,902	\$12,121,623	\$3,553,093	\$6,747,112	\$1,311,896
Ashland	4,378,642	8,429,780	3,384,945	3,634,458	325,290
Ashtabula	4,564,133	9,482,292	3,765,083	4,897,569	725,826
Athens	1,315,699	4,547,626	1,883,905	2,480,988	31,885
Auglaize	3,871,711	6,546,268	1,755,285	2,169,283	109,770
Belmont	5,536,822	10,636,188	2,474,286	2,774,412	2,224,940
Brown	2,577,586	5,363,642	2,300,932	2,566,280	334,121
Bulter	14,916,403	35,623,522	16,138,400	20,348,856	4,009,193
Carroll	611,817	2,751,719	1,579,528	1,822,246	414,315
Clark	9,214,842	17,259,476	5,947,943	7,147,265	823,087
Clermont	27,025,518	42,205,723	10,956,412	13,653,685	1,234,181
Clinton	1,532,799	4,411,465	1,814,245	3,385,338	293,046
Crawford	2,975,489	7,054,591	2,232,775	2,598,138	946,192
Cuyahoga	78,120,000	235,462,000	50,161,000	70,571,000	46,699,000
Darke	252,267	5,797,821	3,079,985	3,815,246	161,738
Defiance	5,346,138	10,213,912	1,965,327	2,385,075	1,885,396
Delaware	12,267,105	20,639,216	4,468,191	5,916,457	680,757
Erie	7,005,216	16,029,016	6,069,279	7,743,377	1,436,159
Fairfield	11,961,027	23,590,284	7,494,728	9,018,901	1,351,746
Fayette	1,058,653	3,352,266	1,774,621	2,069,658	92,627
Franklin	131,729,940	379,695,000	57,294,000	239,082,000	1,843,000
Fulton	2,865,220	7,833,302	2,431,284	2,836,998	629,013
Gallia	524,981	3,028,068	1,730,703	2,055,211	163,691
Geauga	2,356,434	12,130,702	7,794,797	8,552,161	314,704
Greene	9,715,104	24,666,600	10,115,167	12,788,070	856,042
Guernsey	3,644,021	6,125,473	1,062,789	1,334,745	134,680
Hamilton	85,571,000	151,982,000	35,872,000	50,055,000	38,988,000
Hancock	2,628,993	6,622,960	2,845,523	3,830,056	262,092
Henry	1,957,559	5,504,195	2,592,490	2,962,370	308,174
Hocking	1,612,715	3,953,702	1,837,885	2,313,928	43,543
Holmes	1,568,366	4,415,504	2,312,273	2,646,873	118,608
Huron	3,276,213	5,989,807	1,471,076	2,204,561	218,533
Jackson	1,965,540	3,818,758	1,399,056	3,834,782	302,079
Jefferson	668,267	6,577,015	3,275,180	3,705,212	370,247
Knox	3,420,148	8,586,238	4,260,296	4,868,250	876,922
Lake	9,224,327	43,608,999	15,188,737	17,729,337	7,589,237
Licking	8,608,125	19,069,774	7,189,433	8,691,804	511,838
Logan	6,338,168	12,921,245	4,154,224	5,100,760	1,349,592
Lorain	23,778,004	54,493,894	11,626,994	14,560,116	12,498,497
Lucas	31,717,000	71,826,000	25,839,000	34,262,000	1,579,000
Mahoning	6,436,088	20,285,204	6,199,679	9,687,469	0
Marion	3,764,492	9,079,378	3,507,882	3,974,183	1,093,240
Medina	8,741,731	23,337,273	11,498,858	13,297,832	132,791
Miami	15,850,723	24,576,680	0	6,710,339	1,180,159
Montgomery	61,756,722	116,502,647	38,571,308	45,556,065	36,778
Morrow	551,845	3,481,889	0	2,587,272	309,408
Muskingum	10,083,855	16,848,316	4,966,280	6,380,635	1,239,182
Noble	245,223	1,338,161	735,912	849,623	38,055
Ottawa	3,068,253	8,057,063	3,206,001	3,808,357	1,018,808
Pickaway	2,533,062	6,688,395	2,791,871	3,552,670	0
Pike	2,453,452	4,965,130	1,039,141	1,314,827	113,412

Unreserved Fund Balance	Total Fund Equity
\$4,062,615	\$5,374,511
4,470,032	4,795,322
3,858,897	4,584,723
2,034,753	2,066,638
4,267,215	4,376,985
5,636,836	7,861,776
2,463,241	2,797,362
11,265,473	15,274,666
515,158	929,473
9,289,124	10,112,211
27,317,857	28,552,038
733,081	1,026,127
3,510,261	4,456,453
118,192,000	164,891,000
1,820,837	1,982,575
5,943,441	7,828,837
14,042,002	14,722,759
6,849,480	8,285,639
13,219,637	14,571,383
1,189,981	1,282,608
138,770,000	140,613,000
4,367,291	4,996,304
809,166	972,857
3,263,837	3,578,541
11,022,488	11,878,530
4,656,048	4,790,728
62,939,000	101,927,000
2,530,812	2,792,904
2,233,651	2,541,825
1,596,231	1,639,774
1,650,023	1,768,631
3,566,713	3,785,246
(318,103)	(16,024)
2,501,556	2,871,803
2,841,066	3,717,988
18,290,425	25,879,662
9,866,132	10,377,970
6,470,893	7,820,485
27,435,281	39,933,778
35,985,000	37,564,000
10,597,735	10,597,735
4,011,955	5,105,195
9,906,650	10,039,441
16,686,182	17,866,341
70,909,804	70,946,582
585,209	894,617
9,228,499	10,467,681
450,483	488,538
3,229,898	4,248,706
3,135,725	3,135,725
3,536,891	3,650,303
	Continued

Summary Data from the General Fund Balance Sheet
As of December 31, 2002
All Counties Reporting Under GAAP

Continued

<u>County</u>	<u>Cash and Investments</u>	<u>Total Assets</u>	<u>Deferred Revenue</u>	<u>Total Liabilities</u>	<u>Reserved Fund Balance</u>
Portage	\$6,818,515	\$21,334,995	\$5,825,409	\$7,586,683	\$1,459,257
Preble	1,703,418	5,000,951	1,972,965	2,486,029	226,553
Richland	2,800,794	8,930,994	4,207,902	5,926,908	587,645
Ross	2,257,156	7,191,841	2,249,895	2,673,621	135,873
Sandusky	2,039,185	6,876,318	3,088,763	3,608,240	442,382
Scioto	1,251,232	5,107,064	2,101,584	3,151,554	263,633
Seneca	453,020	3,949,826	2,712,116	3,383,046	451,584
Shelby	2,079,678	6,561,347	2,884,747	3,518,286	190,728
Stark	11,860,463	31,268,444	16,191,466	19,045,587	3,850,911
Summit	65,358,067	107,718,725	31,395,276	36,551,308	4,288,663
Trumbull	4,402,184	16,854,888	10,093,588	11,154,692	1,089,116
Tuscarawas	15,296,439	21,493,068	4,636,419	5,280,413	397,540
Union	3,014,446	7,815,869	3,525,629	4,348,802	1,089,106
Van Wert	2,642,164	5,024,099	1,943,786	2,202,597	106,367
Vinton	69,033	823,898	562,698	623,041	37,034
Warren	13,925,904	20,808,297	1,243,367	3,716,049	2,988,707
Washington	886,805	4,588,710	3,031,705	3,395,103	325,678
Wayne	7,169,582	14,886,464	5,632,608	7,005,781	1,132,844
Wood	9,083,976	24,391,619	13,221,492	14,362,873	660,602

Unreserved Fund Balance	Total Fund Equity
\$12,289,055	\$13,748,312
2,288,369	2,514,922
2,416,441	3,004,086
4,382,347	4,518,220
2,825,696	3,268,078
1,691,877	1,955,510
115,196	566,780
2,852,333	3,043,061
8,371,946	12,222,857
66,878,754	71,167,417
4,611,080	5,700,196
15,815,115	16,212,655
2,377,961	3,467,067
2,715,135	2,821,502
163,823	200,857
14,103,541	17,092,248
867,929	1,193,607
6,747,839	7,880,683
9,368,144	10,028,746

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2002
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Allen	\$4,683,614	\$9,309,923	\$0	\$3,502,863	\$2,540,190
Ashland	1,889,315	4,173,915	3,970	1,660,159	2,010,589
Ashtabula	3,248,601	8,727,481	0	2,497,332	3,425,003
Athens	5,472,048	0	0	1,418,926	1,451,030
Auglaize	1,895,262	2,202,298	0	1,008,100	1,323,163
Belmont	1,734,592	11,455,538	0	1,834,677	2,195,099
Brown	1,878,882	2,328,399	0	1,582,884	707,130
Bulter	25,897,508	0	0	21,427,356	10,163,295
Carroll	1,306,878	1,581,708	0	996,992	746,388
Clark	3,177,882	17,727,306	0	4,161,161	4,553,536
Clermont	6,958,357	19,513,566	0	10,870,492	3,827,534
Clinton	1,267,260	3,941,549	0	1,882,630	1,510,628
Columbiana	7,979,444	0	0	2,574,122	2,379,351
Crawford	1,295,424	3,102,536	0	1,698,473	1,441,176
Cuyahoga	20,983,000	156,713,000	7,000	60,328,000	51,208,000
Darke	6,608,767	0	0	1,287,756	1,405,330
Defiance	1,609,066	4,658,544	0	1,204,672	1,139,683
Delaware	3,451,574	15,641,752	0	8,364,193	3,425,127
Erie	4,433,498	10,801,348	0	1,435,962	3,393,116
Fairfield	6,196,214	9,988,804	0	3,494,849	3,865,766
Fayette	1,351,113	4,237,478	0	1,846,509	608,879
Franklin	34,993,000	79,622,000	0	48,282,000	37,194,000
Fulton	1,372,326	3,900,823	0	1,569,779	1,963,959
Gallia	4,862,899	0	0	881,145	182,881
Geauga	5,789,836	4,378,012	0	33,178,723	1,889,873
Greene	24,166,102	0	0	4,321,065	5,133,626
Guernsey	1,167,024	4,752,303	0	2,089,234	1,508,717
Hamilton	34,300,000	60,007,000	0	57,877,000	49,778,000
Hancock	1,228,196	4,934,225	0	3,617,303	2,876,033
Henry	1,787,433	2,256,856	0	92,506	1,025,106
Hocking	3,371,702	0	0	886,408	819,768
Holmes	1,872,851	3,329,836	0	1,655,801	1,021,152
Huron	9,018,206	0	0	1,174,446	1,474,580
Jackson	2,549,993	0	0	742,611	872,438
Jefferson	2,141,619	3,975,249	0	2,226,229	2,393,304
Knox	2,696,793	3,210,143	0	1,918,975	1,568,185
Lake	10,034,498	14,466,920	3,305,872	8,132,045	5,021,797
Licking	20,498,350	0	0	4,735,855	4,591,740
Logan	1,940,933	0	0	1,836,927	8,414,546
Lorain	6,307,738	13,680,023	0	2,000,702	11,150,839
Lucas	87,424,000	0	0	12,707,000	21,025,000
Mahoning	6,790,979	25,819,560	0	5,940,204	7,418,126
Marion	2,077,189	6,251,522	0	2,798,652	1,869,553
Medina	8,285,024	8,137,853	0	10,145,107	4,396,866
Miami	10,977,531	0	0	4,432,281	2,618,755
Montgomery	13,762,584	62,952,069	1,766,421	20,692,856	20,864,491
Morrow	1,720,264	2,320,572	0	1,864,651	934,262
Muskingum	2,357,126	13,602,650	0	3,825,851	0
Noble	480,988	881,894	0	796,127	363,388
Ottawa	2,524,502	4,206,639	0	3,150,946	1,298,961

(1) May include sales tax revenue if not
separately identified in the sales tax column.

Special Assessments	All Other Revenue	Total Revenues
\$0	\$2,666,835	\$22,703,425
0	1,113,190	10,851,138
0	2,162,275	20,060,692
0	1,825,333	10,167,337
0	1,110,008	7,538,831
0	2,041,457	19,261,363
0	1,397,573	7,894,868
0	7,081,192	64,569,351
0	615,004	5,246,970
0	4,180,794	33,800,679
0	6,902,970	48,072,919
0	1,547,916	10,149,983
0	1,571,325	14,504,242
0	1,006,777	8,544,386
0	40,303,000	329,542,000
0	1,198,353	10,500,206
0	2,320,771	10,932,736
0	6,114,404	36,997,050
424,758	3,323,505	23,812,187
0	2,544,032	26,089,665
0	618,492	8,662,471
0	29,358,000	229,449,000
0	2,095,502	10,902,389
0	582,274	6,509,199
0	-27,754,162	17,482,282
5,314	4,155,457	37,781,564
0	1,111,327	10,628,605
0	41,493,000	243,455,000
0	866,363	13,522,120
0	1,615,367	6,777,268
0	457,815	5,535,693
0	1,024,710	8,904,350
0	1,385,093	13,052,325
0	844,274	5,009,316
0	1,037,274	11,773,675
0	801,854	10,195,950
0	5,502,608	46,463,740
0	2,141,095	31,967,040
0	1,899,255	14,091,661
0	16,678,415	49,817,717
27,000	11,736,000	132,919,000
0	5,222,296	51,191,165
0	1,795,595	14,792,511
0	2,474,523	33,439,373
0	3,638,388	21,666,955
0	32,275,323	152,313,744
0	1,133,029	7,972,778
0	4,366,304	24,151,931
0	321,886	2,844,283
0	1,335,572	12,516,620
		Continued

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2002
All Counties Reporting Under GAAP

Continued

<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>
Pickaway	\$2,660,112	\$5,093,972	\$0	\$1,566,154	\$1,185,652
Pike	4,511,759	0	0	768,182	370,889
Portage	4,964,784	12,584,271	0	4,673,530	4,946,915
Preble	1,408,725	3,788,125	0	1,981,704	1,169,551
Richland	32,930	15,108,839	0	3,700,567	4,168,788
Ross	1,626,430	10,250,454	0	1,429,553	1,574,549
Sandusky	2,375,539	5,678,097	0	2,348,375	2,118,599
Scioto	1,418,900	8,233,430	0	1,568,685	1,180,604
Seneca	1,967,008	4,866,551	0	2,413,771	1,052,424
Shelby	1,996,800	3,474,288	0	2,403,229	2,097,376
Stark	12,475,840	135,147	0	13,729,182	10,785,908
Summit	18,003,551	33,081,046	7,366,560	22,234,492	17,555,046
Trumbull	6,641,844	6,654,324	0	3,091,668	6,346,593
Tuscarawas	3,167,879	9,013,004	0	2,225,947	2,321,645
Union	8,446,620	0	0	1,848,315	1,746,855
Van Wert	883,437	3,289,525	0	641,796	1,596,984
Vinton	1,520,078	0	0	432,306	166,087
Warren	24,618,097	0	0	5,899,787	3,784,290
Washington	2,321,543	1,300,820	0	2,061,180	1,763,640
Wayne	3,171,299	7,636,796	0	4,646,717	3,164,833
Wood	5,029,136	13,105,218	39,964	5,363,111	3,770,150

(1) May include sales tax revenue if not
separately identified in the sales tax column.

<u>Special Assessments</u>	<u>All Other Revenue</u>	<u>Total Revenues</u>
\$0	\$1,320,456	\$11,826,346
0	660,868	6,311,698
0	4,930,727	32,100,227
0	435,577	8,783,682
0	2,804,191	25,815,315
0	1,751,574	16,632,560
0	2,503,163	15,023,773
0	940,478	13,342,097
0	841,653	11,141,407
0	1,025,984	10,997,677
0	6,488,549	43,614,626
0	13,893,804	112,134,499
0	7,903,265	30,637,694
0	2,111,002	18,839,477
0	1,527,611	13,569,401
0	1,222,652	7,634,394
0	651,008	2,769,479
0	5,272,198	39,574,372
0	1,722,667	9,169,850
0	2,924,753	21,544,398
0	3,753,677	31,061,256

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2002
All Counties Reporting Under GAAP**

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Community Development
Allen	\$8,293,672	\$5,278,707	\$7,837,535	\$296,210	\$237,496	\$295,619	\$0
Ashland	4,143,084	1,357,188	4,057,997	111,990	79,895	294,787	0
Ashtabula	6,038,260	3,477,932	6,357,910	196,626	160,258	1,321,503	0
Athens	3,836,421	2,116,442	2,507,139	0	457,186	314,395	0
Auglaize	2,165,457	1,444,704	1,850,057	147,511	72,103	215,552	0
Belmont	5,808,254	2,155,997	5,325,439	318,100	80,196	265,614	0
Brown	4,351,516	1,067,298	2,310,641	183,499	43,599	201,359	0
Bulter	23,371,338	11,002,416	23,595,889	699,836	405,580	735,596	0
Carroll	2,163,058	619,961	1,696,402	91,692	38,688	100,851	9,000
Clark	3,937,753	7,247,602	5,467,444	9,459,218	401,385	565,910	0
Clermont	12,728,376	6,989,620	18,387,528	0	289,266	1,049,763	321,188
Clinton	4,234,149	2,034,743	3,025,956	84,298	76,835	369,964	0
Crawford	2,639,079	1,865,626	2,307,981	84,454	344,337	293,627	0
Cuyahoga	47,564,000	211,365,000	0	0	10,022,000	7,488,000	3,566,000
Darke	5,468,999	0	3,668,701	156,397	24,632	296,519	348,626
Defiance	2,601,348	1,099,275	1,732,018	255,984	57,304	438,949	0
Delaware	9,054,043	4,563,148	15,100,372	180,602	0	314,349	0
Erie	7,993,986	4,095,297	7,531,096	451,217	192,630	609,119	0
Fairfield	7,245,456	3,478,811	8,477,111	0	715,492	688,532	0
Fayette	2,742,892	1,492,560	2,434,461	708,091	89,156	332,817	0
Franklin	50,836,000	56,942,000	85,806,000	446,000	0	3,460,000	836,000
Fulton	3,020,477	1,227,323	2,661,101	118,998	62,989	541,437	0
Gallia	1,485,132	796,038	2,025,645	90,960	55,058	253,317	0
Geauga	5,325,733	2,227,574	7,238,013	133,849	0	267,440	1,354,015
Greene	13,657,999	6,132,888	14,189,867	778,043	269,073	378,272	500,757
Guernsey	3,946,095	1,926,514	2,675,382	289,947	48,271	224,887	61,194
Hamilton	49,508,000	90,708,000	74,945,000	2,173,000	0	934,000	670,000
Hancock	4,590,907	2,595,037	5,282,902	129,334	290,634	405,895	0
Henry	1,359,887	868,887	1,881,925	360,716	18,502	414,119	2,493
Hocking	1,867,796	1,094,209	1,432,975	21,597	43,456	161,970	66,989
Holmes	2,810,416	1,193,397	2,686,904	38,070	56,180	220,915	0
Huron	4,511,785	2,034,151	4,506,574	0	93,397	1,132,443	0
Jackson	2,850,567	826,688	1,330,666	0	141,489	395,589	0
Jefferson	5,074,323	3,390,391	119,497	0	282,393	877,699	0
Knox	4,176,199	1,562,077	2,829,880	109,899	124,286	576,259	0
Lake	10,981,744	28,587,650	0	342,532	214,491	1,005,913	148,000
Licking	14,442,076	0	13,772,157	24,187	218,170	729,443	527,397
Logan	1,920,604	1,968,377	5,892,246	2,130,684	162,288	227,186	0
Lorain	23,099,838	12,986,021	6,451,057	246,522	934	1,966,094	2,709
Lucas	25,442,000	38,956,000	35,640,000	255,000	749,000	1,488,000	0
Mahoning	12,406,433	13,699,190	18,250,973	0	0	849,766	0
Marion	4,602,274	1,497,307	6,470,190	13,786	301,735	222,141	0
Medina	8,589,546	5,261,212	13,849,857	387,987	213,190	1,462,691	67,600
Miami	9,797,056	0	9,210,123	0	189,369	1,791,537	0
Montgomery	21,050,369	83,427,855	0	480,093	0	2,939,959	10,025,234
Morrow	2,934,313	729,969	3,519,379	0	56,732	558,977	59,950
Muskingum	9,466,731	4,517,925	6,139,385	514,693	434,707	410,734	0
Noble	1,423,072	351,479	1,197,425	1,000	16,408	93,290	0
Ottawa	4,062,075	1,973,549	4,911,882	25,737	380,969	632,626	0
Pickaway	3,327,685	1,239,304	4,003,568	117,144	70,251	427,460	0
Pike	2,275,278	758,962	1,554,938	67,501	36,521	327,877	0
Portage	11,871,278	8,731,016	125,190,904	180,771	196,838	839,187	0
Preble	3,016,097	1,159,982	4,041,117	27,000	71,787	161,941	0
Richland	6,324,558	4,707,825	9,440,886	487,405	1,376,280	890,436	0
Ross	3,438,402	2,014,781	783,209	249,808	563,055	402,650	213,408
Sandusky	3,980,126	2,456,446	5,512,705	109,484	107,798	1,624,686	0
Scioto	3,167,705	2,126,782	2,759,095	19,418	48,800	325,353	62,175
Seneca	5,567,035	0	3,868,653	30,889	82,978	301,930	51,651
Shelby	3,207,613	1,866,269	3,927,442	1,313,305	95,477	680,298	0
Stark	12,461,254	10,178,531	16,416,828	968,904	0	791,004	0
Summit	20,348,226	22,009,919	46,411,812	0	680,996	7,012,345	820,255
Trumbull	15,896,722	8,930,401	9,848,395	0	0	694,293	0

Conservation and Recreation	Other Expenses	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total General Fund Expenditures
\$742,400	\$0	\$0	\$75,000	\$23,598	\$8,738	\$23,088,975
25,000	234,148	0	345,625	10,673	1,558	10,661,945
708,880	598,412	0	0	161,800	22,478	19,044,059
25,840	0	161,171	0	96,716	8,063	9,523,373
0	882,529	0	0	0	0	6,777,913
0	70,599	162,400	377,821	101,395	16,611	14,682,426
0	0	0	0	34,537	4,363	8,196,812
520,722	1,573,832	0	0	990,000	1,313,932	64,209,141
0	312,778	0	0	40,435	5,334	5,078,199
5,725,516	0	0	0	0	0	32,804,828
0	0	0	0	0	0	39,765,741
0	808,274	0	0	0	3,370	10,637,589
0	0	0	5,462	0	0	7,540,566
0	0	0	0	485,000	898,000	281,388,000
0	0	0	0	0	0	9,963,874
0	1,667,869	0	0	0	0	7,852,747
0	0	0	488,604	480,000	1,172,922	31,354,040
378,319	0	67,969	0	94,375	5,501	21,419,509
0	838,741	775,316	1,054,141	285,865	23,606	23,583,071
463,017	405,167	129,462	0	10,514	2,961	8,811,098
0	1,131,000	0	5,537,000	351,000	79,000	205,424,000
0	1,028,069	0	675,211	0	0	9,335,605
0	1,080,558	22,686	0	5,137	58	5,814,589
0	0	0	587,607	0	0	17,134,231
2,512,047	0	0	0	9,766	4,108	38,432,820
0	387,471	0	0	37,485	10,695	9,607,941
0	0	0	0	0	0	218,938,000
0	0	0	635,895	37,433	6,217	13,974,254
0	1,438,433	24,260	0	0	0	6,369,222
213,179	464,880	0	0	0	0	5,367,051
338,987	0	0	221,316	0	0	7,566,185
0	386,429	207,012	0	0	0	12,871,791
0	81,659	309,742	0	66,924	46,845	6,050,169
0	554,592	0	40,500	35,626	2,866	10,377,887
2,000	0	415,657	0	1,382	416	9,798,055
0	0	0	0	0	0	41,280,330
0	0	53,539	514,811	0	0	30,281,780
403,500	1,196,394	0	0	30,273	7,946	13,939,498
0	189	2,368,460	560,915	0	0	47,682,739
1,465,000	459,000	0	0	0	0	104,454,000
0	1,423,245	0	0	0	0	46,629,607
16,920	580,079	2,209	279,180	0	0	13,985,821
0	0	0	817,419	0	0	30,649,502
311,315	0	0	0	0	0	21,299,400
0	0	0	3,489,964	152,554	21,252	121,587,280
0	151,457	0	373,083	0	0	8,383,860
0	4,000	89,778	447,108	19,518	296	22,044,875
0	18,432	0	0	0	0	3,101,106
0	17,624	0	0	0	9,446	12,013,908
330,683	75,439	128,934	0	109,820	13,696	9,843,984
210,429	5,424	98,108	0	12,181	2,804	5,350,023
0	225,241	0	8,294	0	0	147,243,529
0	267,941	0	329,480	0	0	9,075,345
210,787	147,980	0	998,986	0	0	24,585,143
0	2,000,637	0	0	76,893	20,801	9,763,644
0	352,477	0	193,900	134,406	7,521	14,479,549
189,784	1,847,286	664,041	0	162,286	26,101	11,398,826
63,202	0	0	588,698	42,183	1,983	10,599,202
0	0	9,801	556,332	14,262	2,923	11,673,722
0	694,952	0	6,201,663	353,674	12,698	48,079,508
19,034	1,592,473	679	333,022	0	0	99,228,761
0	209,635	0	0	47,185	6,764	35,633,395

Continued

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2002
All Counties Reporting Under GAAP

Continued

<u>County</u>	<u>Legislative and Executive</u>	<u>Judicial</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health</u>	<u>Human Services</u>	<u>Community Development</u>
Tuscarawas	\$4,942,480	\$3,451,041	\$3,197,125	\$150,586	\$157,915	\$393,506	\$0
Union	5,263,364	1,411,523	3,815,912	110,985	182,214	884,570	63,260
Van Wert	2,540,173	1,157,855	2,327,864	208,535	42,967	234,008	27,500
Vinton	1,253,018	374,877	580,884	0	27,321	101,971	0
Warren	15,534,206	4,604,010	16,180,518	0	0	897,527	0
Washington	3,336,054	1,073,764	2,653,497	723,308	97,560	428,933	6,911
Wayne	6,879,885	3,653,448	7,625,305	155,616	176,513	791,051	0
Wood	14,174,747	5,109,003	5,959,423	388,597	104,750	440,059	0

<u>Conservation and Recreation</u>	<u>Other Expenses</u>	<u>Capital Outlay</u>	<u>Inter- governmental</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total General Fund Expenditures</u>
\$0	\$0	\$0	\$585,012	\$43,268	\$6,274	\$12,927,207
0	524,782	0	0	0	0	12,256,610
0	0	100,091	267,833	765	0	6,907,591
9,700	442,251	0	0	16,721	0	2,806,743
0	0	0	0	13,746	3,823	37,233,830
0	2,733	0	480,580	8,133	1,242	8,812,715
30,000	906,874	0	0	1,821	492	20,221,005
90,524	493,033	24,271	433,421	3,675	51	27,221,554

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2002
All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Allen	\$10,337,405	\$12,107,323	\$0	\$6,367,045	\$26,153,451
Ashland	4,488,949	5,214,917	165,967	7,029,391	14,520,651
Ashtabula	14,040,463	8,727,481	0	7,555,654	54,436,350
Athens	13,036,379	0	0	3,369,514	25,415,058
Auglaize	4,625,410	5,994,244	0	2,344,103	9,269,085
Belmont	8,452,976	12,164,190	0	3,753,785	26,462,580
Brown	2,773,992	2,910,615	0	3,269,859	12,305,674
Bulter	58,584,284	0	0	32,316,691	63,122,392
Carroll	2,906,181	1,581,708	0	2,420,272	9,479,032
Clark	15,563,842	17,727,306	0	12,843,230	45,958,767
Clermont	18,679,516	19,513,566	0	16,427,657	40,978,399
Clinton	3,190,250	3,941,905	0	2,668,898	11,822,421
Crawford	4,388,618	4,652,408	0	5,041,983	13,437,833
Cuyahoga	259,892,000	156,713,000	28,610,000	76,868,000	644,897,000
Darke	8,669,252	0	0	2,763,369	12,088,193
Defiance	2,659,466	4,658,544	0	2,587,294	11,833,054
Delaware	11,691,458	26,069,586	0	13,853,395	20,504,878
Erie	9,152,918	12,241,425	0	4,789,488	28,193,509
Fairfield	11,959,100	9,988,804	984,484	7,212,334	33,572,302
Fayette	3,337,448	4,564,123	0	4,092,647	10,566,153
Franklin	370,614,000	0	0	74,634,000	412,664,000
Fulton	3,968,412	4,406,409	0	2,811,869	10,631,155
Gallia	6,185,344	0	0	2,505,832	11,958,128
Geauga	19,189,311	4,378,012	492,674	6,587,174	28,331,640
Greene	37,996,779	0	0	13,291,674	34,340,201
Guernsey	5,100,470	5,303,637	0	3,234,650	20,466,467
Hamilton	237,171,000	60,007,000	0	150,719,000	396,316,000
Hancock	7,588,243	4,934,225	134,694	5,731,604	24,002,922
Henry	3,292,388	2,599,775	0	2,155,603	7,987,988
Hocking	6,649,842	0	0	2,110,025	10,961,779
Holmes	5,441,429	3,894,274	0	2,822,224	9,600,933
Huron	11,799,980	0	0	2,516,804	20,453,924
Jackson	5,409,753	0	0	2,025,496	12,475,366
Jefferson	10,375,639	8,374,157	0	5,074,176	37,744,547
Knox	5,450,413	4,278,491	0	2,983,209	17,011,475
Lake	41,803,764	14,466,920	3,703,030	14,379,650	60,967,625
Licking	31,776,090	0	0	8,610,783	35,972,543
Logan	5,863,598	0	0	3,229,051	19,277,265
Lorain	43,018,487	20,506,375	0	9,181,257	98,277,786
Lucas	175,855,000	0	0	24,727,000	178,345,000
Mahoning	40,091,456	25,819,560	0	16,801,132	91,317,048
Marion	7,548,234	6,251,522	0	4,239,632	21,199,797
Medina	21,305,683	8,137,853	0	14,995,533	36,475,060
Miami	20,027,419	0	0	0	21,970,913
Montgomery	89,821,906	62,952,069	8,211,846	43,360,367	215,392,727
Morrow	3,620,439	2,377,703	0	2,707,924	11,844,572
Muskingum	11,172,659	13,953,020	0	6,985,268	34,955,974
Noble	1,526,202	881,894	0	1,155,931	6,764,667

(1) May include sales tax revenue if not
separately identified in the sales tax column.

Special Assessments	All Other Revenue	Total Revenues
\$1,713,519	\$8,939,030	\$65,617,773
0	2,280,805	33,700,680
303,582	2,778,086	87,841,616
0	4,606,432	46,427,383
455,402	1,693,489	24,381,733
0	5,036,450	55,869,981
0	2,277,153	23,537,293
2,349,365	13,843,361	170,216,093
17,617	1,419,628	17,824,438
27,588	16,525,515	108,646,248
567,484	8,724,712	104,891,334
63,650	2,521,306	24,208,430
99,634	2,544,931	30,165,407
0	51,390,000	1,218,370,000
167,255	2,442,242	26,130,311
660,316	3,454,469	25,853,143
430,663	8,440,643	80,990,623
1,157,856	4,159,908	59,695,104
299,684	4,317,849	68,334,557
135,855	1,063,153	23,759,379
0	46,807,000	904,719,000
438,961	4,315,736	26,572,542
0	3,661,574	24,310,878
220,454	3,653,947	62,853,212
153,538	5,167,144	90,949,336
69,624	2,082,171	36,257,019
0	68,662,000	912,875,000
442,695	2,455,499	45,289,882
294,988	2,710,358	19,041,100
11,282	1,067,962	20,800,890
0	2,221,866	23,980,726
85,302	2,693,704	37,549,714
0	1,992,746	21,903,361
0	3,167,466	64,735,985
185,399	1,827,750	31,736,737
856,683	10,641,017	146,818,689
140,831	3,904,135	80,404,382
111,798	3,113,036	31,594,748
357,734	22,484,376	193,228,611
2,303,000	47,390,000	428,620,000
299,571	8,516,476	182,845,243
76,802	2,944,891	42,260,878
747,186	5,451,327	87,112,642
76,870	15,336,197	57,411,399
292,867	52,844,675	472,876,457
138,299	1,879,971	22,568,908
152,200	3,902,694	71,121,815
0	946,866	11,275,560
		Continued

Governmental Fund Revenue - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2002
All Counties Reporting Under GAAP

Continued

<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>
Ottawa	\$5,439,064	\$4,207,047	\$409,465	\$5,302,413	\$12,183,300
Pickaway	4,605,470	5,229,953	0	2,332,790	14,321,391
Pike	6,338,946	0	0	1,885,178	13,294,206
Portage	21,935,872	12,629,467	0	10,258,142	41,878,775
Preble	3,237,536	3,788,125	0	3,780,550	15,265,855
Richland	12,581,309	15,108,839	0	9,140,245	52,953,248
Ross	5,678,750	10,250,454	0	4,163,821	22,764,752
Sandusky	6,163,530	5,931,246	0	4,073,100	20,892,760
Scioto	4,166,892	8,233,430	0	4,383,347	28,424,725
Seneca	1,967,008	4,866,551	0	3,625,451	13,443,201
Shelby	4,434,327	6,947,722	0	3,703,628	12,662,870
Stark	41,742,588	1,438,992	0	22,174,314	128,945,114
Summit	108,785,682	33,081,046	11,484,956	39,018,097	173,122,076
Trumbull	25,505,365	9,641,585	0	7,090,267	83,906,792
Tuscarawas	9,157,523	9,027,152	0	5,411,437	21,129,273
Union	15,195,699	0	0	3,171,347	13,708,310
Van Wert	2,823,820	3,289,525	0	2,609,834	11,737,158
Vinton	1,927,830	0	0	757,009	8,310,620
Warren	33,918,134	0	0	9,757,839	30,449,878
Washington	7,792,694	8,560,463	0	3,498,702	28,924,340
Wayne	11,928,170	8,801,393	0	8,417,147	27,262,721
Wood	22,491,640	13,105,218	3,932,072	10,174,430	36,598,481

(1) May include sales tax revenue if not
separately identified in the sales tax column.

Special Assessments	All Other Revenue	Total Revenues
\$2,341,537	\$2,687,441	\$32,570,267
24,212	5,113,281	31,627,097
0	2,438,162	23,956,492
219,122	6,165,524	93,086,902
85,247	862,331	27,019,644
1,173,055	5,710,641	96,667,337
6,143	3,591,544	46,455,464
131,928	5,678,346	42,870,910
0	5,338,792	50,547,186
162,668	1,837,780	25,902,659
265,812	1,915,013	29,929,372
501,310	9,334,951	204,137,269
198,668	22,590,177	388,280,702
776,450	10,490,423	137,410,882
0	2,807,712	47,533,097
41,677	3,201,381	35,318,414
488,146	2,695,997	23,644,480
0	2,760,048	13,755,507
1,570,886	6,239,289	81,936,026
0	3,919,886	52,696,085
2,136	4,624,758	61,036,325
947,680	5,261,007	92,510,528

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2002
All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Community Development
Allen	\$10,501,114	\$8,598,700	\$8,895,391	\$6,718,334	\$11,070,298	\$15,244,429	\$0
Ashland	4,557,787	5,974,110	4,901,749	2,996,413	7,961,774	5,449,370	0
Ashtabula	10,501,834	3,562,052	8,149,091	7,286,647	21,239,556	35,154,683	0
Athens	4,192,071	2,553,518	3,482,027	477,890	2,204,635	25,843,250	20,295
Auglaize	2,555,700	1,605,571	4,006,932	4,387,107	4,581,212	4,166,275	0
Belmont	6,169,257	3,087,798	6,990,082	5,259,793	9,350,695	16,025,186	214,004
Brown	4,673,985	1,465,950	3,448,538	4,586,680	4,680,976	4,710,755	214,354
Bulter	29,197,200	11,939,062	31,670,698	15,363,662	47,237,438	70,148,591	0
Carroll	2,644,885	670,208	2,048,146	3,170,535	2,998,815	4,601,894	219,657
Clark	5,554,446	7,454,577	9,653,133	15,904,641	21,543,948	41,170,157	0
Clermont	16,309,120	7,366,542	21,490,260	7,982,618	821,758	28,152,379	321,188
Clinton	4,460,887	2,451,733	3,214,971	4,503,951	198,319	8,712,175	150,447
Crawford	3,245,774	2,061,426	4,978,739	4,687,404	4,059,645	10,280,689	0
Cuyahoga	63,613,000	276,089,000	0	62,181,000	156,515,000	630,304,000	24,493,000
Darke	6,554,947	0	4,101,559	3,864,389	165,019	11,632,312	705,625
Defiance	3,099,734	1,340,277	3,523,417	3,806,778	155,776	6,643,776	787,701
Delaware	12,413,253	4,636,184	18,068,893	16,171,124	9,989,000	8,867,814	0
Erie	9,422,655	4,274,033	9,308,884	5,968,422	1,260,603	20,374,727	885,133
Fairfield	8,068,177	4,162,547	9,656,234	4,073,333	14,975,129	17,096,811	0
Fayette	2,943,943	1,781,185	2,794,787	4,050,007	2,815,628	6,351,829	573,806
Franklin	69,775,000	58,561,000	104,964,000	38,484,000	249,544,000	312,775,000	6,557,000
Fulton	3,488,001	1,290,809	5,252,516	4,610,356	1,059,267	5,384,969	807,585
Gallia	1,781,249	971,807	3,690,067	4,692,110	3,212,840	8,347,509	0
Geauga	6,701,273	2,866,706	8,683,974	6,260,869	5,227,754	24,809,358	1,385,018
Greene	14,811,043	6,155,177	17,729,799	7,648,011	13,631,516	25,903,593	1,539,497
Guernsey	5,188,945	2,362,621	3,275,060	5,259,157	5,073,329	11,364,823	543,733
Hamilton	56,465,000	111,739,000	89,680,000	30,426,000	233,948,000	316,232,000	21,008,000
Hancock	5,516,962	2,826,448	6,255,302	4,356,176	12,955,812	8,067,845	1,113,052
Henry	1,740,435	1,008,794	2,099,036	3,904,997	1,619,433	4,470,609	894,826
Hocking	2,508,079	1,353,430	2,379,021	2,828,714	2,818,408	7,141,877	173,894
Holmes	3,774,518	1,249,785	2,993,221	3,484,923	142,226	10,017,667	0
Huron	5,551,086	2,034,151	4,938,508	4,629,219	6,866,408	12,313,258	0
Jackson	3,119,748	1,210,091	3,317,410	3,135,179	1,538,128	8,011,382	354,756
Jefferson	6,091,307	3,525,338	8,833,801	7,208,011	15,373,084	19,071,221	1,298,751
Knox	5,028,221	1,751,198	4,707,732	3,976,355	315,828	12,088,490	0
Lake	14,121,010	35,262,558	0	12,645,411	18,417,968	59,911,328	2,904,904
Licking	17,023,098	0	16,246,922	6,039,746	495,602	34,784,716	1,514,096
Logan	2,471,500	2,455,654	6,791,239	5,778,566	692,197	11,285,734	299,225
Lorain	26,943,508	14,966,170	20,292,521	8,256,648	42,196,306	71,648,729	820,124
Lucas	36,299,000	53,891,000	58,201,000	13,337,000	92,448,000	112,106,000	0
Mahoning	14,764,914	15,037,929	23,641,635	9,095,887	45,364,856	55,894,229	0
Marion	5,433,049	1,766,831	9,019,495	4,061,097	6,428,271	12,072,592	0
Medina	11,048,286	7,642,905	16,349,189	6,670,167	20,182,926	15,307,415	308,100
Miami	12,700,844	0	15,722,849	6,443,600	9,302,110	12,638,760	0
Montgomery	28,287,431	129,355,357	0	17,664,079	0	232,922,151	19,726,771
Morrow	3,437,033	1,050,968	4,415,580	2,819,670	3,521,112	6,510,584	59,950
Muskingum	10,222,311	4,710,982	7,448,024	6,448,298	1,086,797	33,474,700	0
Noble	1,626,784	410,108	1,603,471	2,798,245	752,386	3,554,320	288,834
Ottawa	4,927,062	2,224,131	5,736,177	4,270,387	480,639	10,978,022	1,922
Pickaway	3,681,331	1,513,382	4,618,327	4,015,153	3,509,975	8,728,303	783,884
Pike	2,555,376	983,475	2,252,527	5,696,135	3,570,446	5,542,839	668,513
Portage	15,529,241	8,785,009	14,152,243	7,478,295	26,759,684	19,401,111	0
Preble	3,357,010	1,399,289	4,511,957	3,569,577	2,852,425	8,857,951	280,558
Richland	8,843,404	5,997,968	11,311,717	4,570,674	31,579,460	31,345,742	359,831
Ross	4,033,932	2,226,181	7,514,514	4,629,963	625,745	21,395,348	819,508
Sandusky	4,776,785	3,000,331	7,564,398	4,278,786	302,268	19,265,980	1,282,447
Scioto	3,552,313	2,423,280	7,405,726	3,076,437	6,608,902	20,860,429	479,730
Seneca	6,349,228	0	4,890,185	3,054,188	309,660	8,092,040	64,685
Shelby	3,761,075	2,131,809	4,502,724	6,854,281	206,875	12,630,901	210,835

Conservation and Recreation	Other Expenses	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$1,486,278	\$0	\$3,144,015	\$75,000	\$23,923,860	\$1,846,843	\$91,504,262
25,000	234,148	247,278	541,272	997,198	393,299	34,279,398
708,880	598,412	3,611,384	0	1,261,596	531,466	92,605,601
28,745	0	1,912,547	0	462,533	222,965	41,400,476
0	978,308	2,186,274	0	961,479	369,325	25,798,183
0	70,599	2,594,580	1,299,529	480,908	340,321	51,882,752
12,278	0	464,749	0	318,205	195,395	24,771,865
520,722	1,573,832	27,547,125	0	2,747,064	41,608,952	279,554,346
0	756,691	405,224	0	135,303	36,413	17,687,771
6,410,942	0	4,067,341	0	565,000	606,948	112,931,133
0	1,875,182	11,604,147	2,066,421	3,634,938	2,345,007	103,969,560
0	808,274	1,751,976	0	287,624	415,422	26,955,779
0	115,439	1,688,717	490,712	3,973,373	498,149	36,080,067
0	0	28,656,000	0	21,481,000	16,874,000	1,280,206,000
0	0	1,605,144	0	396,410	275,890	29,301,295
0	1,703,271	4,074,061	0	224,592	196,930	25,556,313
0	0	9,882,166	488,604	565,000	1,211,029	82,293,067
378,319	1,188,599	6,152,971	0	1,075,704	619,612	60,909,662
0	1,222,513	8,678,238	1,742,673	1,677,766	883,780	72,237,201
519,300	459,438	349,376	0	269,270	190,390	23,098,959
13,959,000	1,131,000	13,578,000	7,446,000	8,437,000	8,424,000	893,635,000
0	1,054,543	1,598,416	675,211	1,389,779	97,487	26,708,939
0	1,080,558	22,686	0	267,729	72,606	24,139,161
0	0	7,173,952	652,607	2,010,454	411,389	66,183,354
2,808,892	0	3,215,548	0	490,742	892,044	94,825,862
0	387,471	0	0	1,008,211	380,887	34,844,237
6,828,000	6,615,000	11,010,000	0	11,540,000	8,809,000	904,300,000
0	3,065,983	2,425,897	635,895	1,322,725	954,533	49,496,630
0	1,912,301	664,156	0	629,768	248,395	19,192,750
213,179	464,880	693,049	0	191,537	746,185	21,512,253
383,566	0	820,433	221,316	271,000	383,089	23,741,744
56,124	386,429	507,714	0	295,000	778,091	38,355,988
13,250	82,618	1,037,085	0	104,956	113,591	22,038,194
0	554,594	299,098	40,500	1,970,066	1,581,808	65,847,579
2,000	1,396	5,902,503	0	712,870	709,687	35,196,280
0	0	7,807,749	0	2,602,850	1,482,319	155,156,097
0	0	2,248,894	2,692,692	844,796	888,621	82,779,183
483,778	1,208,844	3,205,736	0	117,296	428,093	35,217,862
0	189	13,528,478	560,915	6,811,410	2,368,251	208,393,249
6,002,000	15,947,000	32,022,000	0	11,980,000	6,809,000	439,042,000
0	4,241,556	9,941,390	0	5,149,361	2,281,357	185,413,114
16,920	580,079	2,594,791	930,268	365,326	592,874	43,861,593
0	45,500	4,229,778	3,012,765	2,097,953	1,200,252	88,095,236
355,069	0	1,478,081	0	290,409	289,177	59,220,899
0	0	26,925,145	18,228,521	3,380,257	2,373,116	478,862,828
0	607,039	1,119,059	373,083	532,104	200,918	24,647,100
0	4,000	3,820,691	1,662,730	1,081,299	1,060,719	71,020,551
0	186,402	269,744	336,811	100,000	76,630	12,003,735
72,202	232,870	1,997,219	0	3,207,638	1,383,296	35,511,565
341,485	78,525	405,135	0	1,669,342	185,182	29,530,024
210,429	5,424	1,965,257	0	48,670	132,062	23,631,153
0	225,241	2,097,956	8,294	1,539,381	1,146,737	97,123,192
0	267,941	2,589,829	329,480	355,000	278,787	28,649,804
210,787	147,980	5,018,764	998,986	1,460,217	1,330,401	103,175,931
0	2,003,632	2,265,332	0	778,995	528,813	46,821,963
0	2,725,402	3,740,836	193,900	500,686	367,618	47,999,437
328,235	2,551,828	6,064,270	0	648,117	560,879	54,560,146
63,202	0	4,035,421	588,698	361,876	398,448	28,207,631
0	0	1,397,879	556,332	2,023,979	85,102	34,361,792

Continued

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2002
All Counties Reporting Under GAAP

Continued

<u>County</u>	<u>Legislative and Executive</u>	<u>Judicial</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health</u>	<u>Human Services</u>	<u>Community Development</u>
Stark	\$16,240,362	\$12,897,945	\$19,811,479	\$16,981,670	\$65,174,271	\$64,137,927	\$0
Summit	28,961,633	23,948,140	58,722,388	17,000,157	107,504,021	122,293,744	4,865,265
Trumbull	17,550,321	10,241,481	13,605,659	11,654,335	32,499,640	44,447,615	87,852
Tuscarawas	5,955,574	3,639,631	7,022,416	7,354,283	7,258,573	15,208,503	0
Union	8,423,118	1,627,355	4,843,515	3,680,137	3,448,408	9,858,485	63,260
Van Wert	3,903,230	1,200,075	2,689,560	2,834,933	93,530	8,393,038	459,278
Vinton	1,539,665	650,206	841,002	3,818,364	1,190,868	4,876,626	0
Warren	16,394,004	6,995,030	17,337,300	5,895,132	742,254	28,267,899	616,826
Washington	4,063,256	1,374,211	5,906,632	7,906,498	12,044,510	13,439,449	1,473,615
Wayne	8,338,066	3,869,609	8,549,994	6,622,266	398,682	29,943,341	597,357
Wood	15,048,838	6,197,644	6,431,251	7,804,650	13,912,523	32,387,324	1,036,188

Conservation and Recreation	Other Expenses	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$694,952	\$8,330,772	\$10,185,441	\$627,823	\$209,352	\$215,291,994
4,385,439	1,592,473	19,064,282	333,022	6,728,371	4,226,520	399,625,455
0	209,635	6,416,719	3,422,037	9,272,923	2,504,052	151,912,269
0	0	1,882,879	1,416,722	65,282	11,451	49,815,314
0	631,715	4,754,222	30,590	708,805	595,237	38,664,847
0	0	3,904,011	267,833	341,796	69,514	24,156,798
19,964	442,251	1,099,920	0	35,096	27,468	14,541,430
0	0	4,460,160	0	1,183,325	1,235,913	83,127,843
0	8,772	5,677,268	679,117	295,685	300,622	53,169,635
30,000	1,237,010	10,310,720	0	9,537,171	267,148	79,701,364
213,642	803,388	7,311,955	433,421	10,913,736	986,539	103,481,099

Water Enterprise Fund
Summary Data from the Statement of Net Assets/Fund Equity
As of December 31, 2002

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Athens	\$678,987	\$579,972	\$1,258,959	\$149,994	\$48,800
Belmont	7,367,505	18,157,842	25,525,347	2,852,301	8,328,149
Bulter	10,619,103	121,493,322	132,112,425	1,621,913	66,124,438
Clark	2,383,363	1,192,316	3,575,679	1,524,515	54,353
Clermont	32,833,332	93,842,272	126,675,604	525,558	43,352,969
Erie	3,306,420	31,594,936	34,901,356	1,160,518	10,839,070
Fairfield	6,041,233	24,291,375	30,332,608	8,730,850	4,975,138
Fulton	1,155,550	15,044,844	16,200,394	169,814	9,556,154
Geauga	4,362,883	17,690,514	22,053,397	739,057	8,847,653
Greene	7,835,890	70,027,881	77,863,771	13,041,563	37,082,186
Guernsey	1,053,102	3,506,800	4,559,902	235,285	1,183,695
Holmes	11,472	0	11,472	8,000	0
Jefferson	1,778,280	18,608,762	20,387,042	2,795,339	3,953,800
Lake	10,861,351	60,748,053	71,609,404	13,173,231	38,757,687
Licking	283,233	849,934	1,133,167	30,620	530,000
Lucas	2,648,000	37,972,000	40,620,000	183,000	4,721,000
Mahoning	1,420,256	2,294,160	3,714,416	821,587	315,195
Medina	7,231,905	78,642,865	85,874,770	2,877,418	32,346,854
Miami	716,431	3,630,243	4,346,674	141,970	1,935,791
Montgomery	57,323,507	109,055,906	166,379,413	4,028,894	48,326,083
Muskingum	106,346	2,583,911	2,690,257	1,210	1,636,947
Ottawa	6,379,749	66,148,136	72,527,885	2,598,641	32,447,660
Pike	117,187	287,989	405,176	117,187	0
Portage	2,697,679	13,056,655	15,754,334	2,363,019	7,072,061
Summit	6,295,344	6,685,260	12,980,604	206,943	846,244
Trumbull	4,307,811	15,787,073	20,094,884	298,001	673,932
Tuscarawas	1,755,922	4,766,747	6,522,669	122,840	1,235,683
Union	386,846	1,599,869	1,986,715	132,493	2,250,000
Warren	27,099,049	60,651,704	87,750,753	1,097,034	22,153,628

Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	Total Net Assets/ Fund Equity
\$198,794	\$0	\$0	\$1,060,165	\$1,060,165
11,180,450	0	0	14,344,897	14,344,897
67,746,351	51,839,567	4,427,999	8,098,508	64,366,074
1,578,868	0	0	1,996,811	1,996,811
43,878,527	41,736,131	7,596,552	33,464,394	82,797,077
11,999,588	0	0	22,901,768	22,901,768
13,705,988	0	0	16,626,620	16,626,620
9,725,968	0	0	6,474,426	6,474,426
9,586,710	8,655,301	0	3,811,386	12,466,687
50,123,749	18,972,376	796,083	7,971,563	27,740,022
1,418,980	2,347,910	0	793,012	3,140,922
8,000	0	0	3,472	3,472
6,749,139	12,090,262	318,940	1,228,701	13,637,903
51,930,918	17,105,164	0	2,573,322	19,678,486
560,620	0	0	572,547	572,547
4,904,000	33,131,000	0	2,585,000	35,716,000
1,136,782	1,938,379	0	639,255	2,577,634
35,224,272	45,165,757	0	5,484,741	50,650,498
2,077,761	0	0	2,268,913	2,268,913
52,354,977	63,458,381	0	50,566,055	114,024,436
1,638,157	0	0	1,052,100	1,052,100
35,046,301	0	0	37,481,584	37,481,584
117,187	0	0	287,989	287,989
9,435,080	4,160,030	0	2,159,224	6,319,254
1,053,187	5,717,901	0	6,209,516	11,927,417
971,933	15,108,327	0	4,014,624	19,122,951
1,358,523	0	0	5,164,146	5,164,146
2,382,493	0	0	(395,778)	(395,778)
23,250,662	0	0	64,500,091	64,500,091

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses and Changes in Net Assets/Fund Equity
For the Year Ended December 31, 2002

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Athens	\$667,754	\$545,922	\$56,520	\$65,312	(\$5,107)
Belmont	3,847,633	2,695,464	618,482	533,687	(248,513)
Bulter	20,300,608	17,442,027	3,060,085	(201,504)	(1,515,856)
Clark	1,540,161	1,459,905	80,256	(854,805)	(15,464)
Clermont	11,912,268	5,180,884	3,304,783	3,426,601	(1,305,871)
Erie	7,513,447	3,640,289	733,613	3,139,545	4,968,845
Fairfield	2,034,053	1,010,303	502,645	521,105	277,928
Fulton	0	0	0	0	0
Geauga	4,580,372	4,658,055	2,710,262	(2,787,945)	440,812
Greene	8,171,597	2,779,463	1,450,781	3,941,353	(2,036,207)
Guernsey	1,624,281	1,042,559	189,411	392,311	(107,158)
Holmes	12,772	9,300	0	3,472	0
Jefferson	3,802,505	2,708,552	872,849	221,104	(165,160)
Lake	19,438,081	6,622,000	3,450,118	9,365,963	(5,278,433)
Licking	324,034	130,013	61,043	132,978	(28,851)
Lucas	1,510,000	605,000	1,452,000	(547,000)	(312,000)
Mahoning	253,342	191,113	82,856	(20,627)	15,372
Medina	6,127,298	2,949,283	758,026	2,419,989	(933,429)
Miami	791,502	523,019	75,483	193,000	(65,725)
Montgomery	29,941,021	25,180,410	2,848,452	1,912,159	804,131
Muskingum	13,583	1,210	0	12,373	27,833
Ottawa	4,229,987	1,474,067	1,584,489	1,171,431	190,879
Pike	9,375	0	17,352	(7,977)	0
Portage	2,552,695	1,651,671	437,886	463,138	(172,058)
Summit	776,194	2,068,646	216,398	(1,508,850)	(209,721)
Trumbull	3,628,311	3,619,921	968,383	(959,993)	(1,134)
Tuscarawas	624,841	448,321	157,018	19,502	(26,185)
Union	482,540	293,108	35,009	154,423	18,637
Warren	7,672,033	5,809,187	1,618,073	244,773	5,689,515

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Net Income/ Change in Net Assets	Additions to Property, Plant and Equipment	Deletions from Property, Plant and Equipment	Working Capital
\$0	\$675	\$0	\$59,530	N/A	N/A	\$528,993
0	0	0	285,174	2,366,431	(3,555)	4,515,204
151,373	0	7,014,947	5,448,960	4,919,988	N/A	8,997,190
0	0	0	(870,269)	N/A	N/A	858,848
60,000	0	3,395,379	5,576,109	5,240,052	N/A	32,307,774
0	0	91,307	8,199,697	7,844,490	N/A	2,145,902
2,500	1,022	0	800,511	N/A	N/A	(2,689,617)
0	0	0	0	N/A	N/A	985,736
87,133	1,190	0	(2,261,190)	N/A	N/A	3,623,826
310,847	81	602,294	2,818,206	N/A	N/A	(5,205,673)
51,109	0	0	336,262	N/A	N/A	817,817
0	0	0	3,472	N/A	N/A	3,472
0	0	9,000	64,944	N/A	N/A	(1,017,059)
0	0	2,180,953	6,268,483	N/A	N/A	(2,311,880)
0	48,000	0	56,127	N/A	N/A	252,613
0	95,000	2,779,000	1,825,000	N/A	N/A	2,465,000
185,500	171,500	88,000	96,745	N/A	N/A	598,669
0	29,439	6,207,036	7,664,157	N/A	N/A	4,354,487
0	0	0	127,275	290,816	N/A	574,461
599,428	72,606	0	3,243,112	N/A	N/A	53,294,613
0	0	222,966	263,172	1,893,908	N/A	105,136
133,284	186,627	0	1,308,967	612,189	(81,926)	3,781,108
0	0	0	(7,977)	N/A	N/A	0
0	0	0	291,080	N/A	N/A	334,660
(22,034)	0	8,046	(1,732,559)	N/A	N/A	6,088,401
486,131	1,131,639	415,461	(1,191,174)	N/A	N/A	4,009,810
0	13	0	(6,696)	N/A	N/A	1,633,082
0	0	38,900	211,960	N/A	N/A	254,353
0	0	0	5,934,288	N/A	N/A	26,002,015

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2002

All Counties Reporting Under GAAP

County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Athens	\$0	\$0	\$48,800	\$0	\$48,800
Belmont	826,000	7,415,000	38,916	48,233	8,328,149
Bulter	35,552,419	30,070,000	0	0	64,347,419
Clark	0	0	0	54,353	54,353
Clermont	0	42,835,000	0	0	41,095,000
Erie	8,972,780	0	1,866,290	0	10,839,070
Fairfield	4,947,500	0	0	27,638	4,975,138
Fulton	0	0	9,314,153	240,000	9,554,153
Geauga	195,000	161,000	8,405,517	86,136	8,847,653
Greene	0	32,847,495	2,611,161	1,623,530	37,082,186
Guernsey	528,392	0	630,498	24,805	1,183,695
Holmes	0	0	0	0	0
Jefferson	0	201,000	3,717,826	34,974	3,953,800
Lake	4,340,000	0	33,667,380	750,307	38,757,687
Licking	530,000	0	0	0	530,000
Lucas	0	0	4,721,000	0	4,721,000
Mahoning	8,216	0	301,784	5,195	315,195
Medina	0	537,901	31,757,696	51,257	32,346,854
Miami	1,460,791	0	475,000	0	1,935,791
Montgomery	2,784,427	44,620,000	550,283	371,373	48,326,083
Muskingum	0	0	1,636,947	0	1,636,947
Ottawa	2,142,900	0	30,226,036	78,724	32,447,660
Pike	0	0	0	0	0
Portage	0	0	284,651	6,787,410	7,072,061
Summit	227,349	0	608,861	10,034	846,244
Trumbull	196,831	0	440,608	36,493	673,932
Tuscarawas	0	0	1,232,565	3,118	1,235,683
Union	0	0	0	2,250,000	2,250,000
Warren	0	20,015,993	0	2,137,635	22,153,628

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Sewer Enterprise Fund
Summary Data from the Statement of Net Assets/Fund Equity
As of December 31, 2002

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Long-Term Obligations	Total Liabilities
Ashtabula	\$2,992,640	\$28,085,858	\$31,078,498	\$131,375	\$19,120,645	\$19,252,020
Athens	860,414	5,248,784	6,109,198	81,200	1,475,387	1,556,587
Belmont	3,081,707	8,590,702	11,672,409	6,464,810	308,739	6,773,549
Bulter	19,575,330	170,137,685	189,713,015	3,471,529	65,058,406	68,529,935
Carroll	728,282	7,930,341	8,658,623	224,893	3,296,041	3,520,934
Clark	4,525,132	11,237,216	15,762,348	1,811,360	3,651,832	5,463,192
Clermont	46,191,045	139,076,627	185,267,672	621,912	49,006,850	49,628,762
Crawford	197,956	1,488,087	1,686,043	50,449	815,246	865,695
Cuyahoga	6,915,000	35,631,000	42,546,000	8,094,000	9,491,000	17,585,000
Darke	141,277	426,154	567,431	71,382	58,500	129,882
Defiance	354,904	353,537	708,441	36,507	226,742	263,249
Delaware	39,835,018	156,010,676	195,845,694	5,604,816	60,238,997	65,843,813
Erie	3,764,011	45,916,307	49,680,318	1,095,932	14,874,913	15,970,845
Fairfield	5,750,591	22,851,753	28,602,344	7,518,382	6,857,601	14,375,983
Fulton	980,897	3,647,996	4,628,893	127,948	1,762,112	1,890,060
Gallia	540,677	5,139,764	5,680,441	2,002,809	0	2,002,809
Greene	8,437,335	139,279,345	147,716,680	9,867,881	99,048,293	108,916,174
Guernsey	181,051	879,519	1,060,570	12,552	3,706	16,258
Hocking	109,718	1,932,715	2,042,433	7,699	530,026	537,725
Holmes	N/A	N/A	6,020,383	374,447	2,967,987	3,342,434
Jefferson	1,654,225	16,918,434	18,572,659	2,518,959	2,800,329	5,319,288
Knox	1,406,175	2,355,195	3,761,370	69,361	74,498	143,859
Lake	21,057,160	138,750,363	159,807,523	16,400,460	39,261,959	55,662,419
Licking	2,645,706	9,035,623	11,681,329	151,623	503,000	654,623
Logan	3,028,291	12,127,215	15,155,506	901,932	4,358,916	5,260,848
Lorain	338,962	10,677,821	11,016,783	174,352	0	174,352
Lucas	13,591,000	26,473,000	40,064,000	270,000	2,641,000	2,911,000
Mahoning	17,015,037	62,547,971	79,563,008	4,674,245	27,636,396	32,310,641
Marion	1,986,532	10,257,370	12,243,902	109,943	3,485,386	3,595,329
Medina	15,174,271	150,074,106	165,248,377	3,297,039	54,551,150	57,848,189
Miami	1,236,415	8,323,327	9,559,742	654,418	4,324,409	4,978,827
Montgomery	99,496,916	251,401,807	350,898,723	6,265,568	137,959,739	144,225,307
Morrow	96,749	230,735	327,484	N/A	N/A	N/A
Muskingum	3,898,093	24,341,940	28,240,033	215,160	5,283,672	5,498,832
Ottawa	3,617,306	59,285,216	62,902,522	1,887,299	13,195,135	15,082,434
Pickaway	155,721	79,813	235,534	49,758	0	49,758
Pike	170,822	2,806,525	2,977,347	54,671	211,000	265,671
Portage	10,340,340	53,626,250	63,966,590	3,185,086	18,087,996	21,273,082
Preble	63,372	8,397	71,769	48,396	248,964	297,360
Richland	1,910,456	23,312,746	25,223,202	237,803	21,360	259,163
Ross	37,025	127,701	164,726	1,411	0	1,411
Sandusky	1,444,832	6,709,825	8,154,657	18,533	398,495	417,028
Scioto	2,262,211	11,529,816	13,792,027	4,954,714	3,318,008	8,272,722
Seneca	44,235	172,037	216,272	(3,437,513)	3,443,640	6,127
Shelby	1,365,321	6,961,940	8,327,261	150,432	2,095,005	2,245,437
Stark	19,648,695	98,114,831	117,763,526	3,902,120	34,088,448	37,990,568
Summit	19,068,737	214,944,180	234,012,917	6,638,746	89,757,670	96,396,416
Trumbull	5,232,635	15,448,213	20,680,848	1,483,811	7,359,290	8,843,101
Tuscarawas	2,112,349	11,417,774	13,530,123	225,307	2,226,981	2,452,288
Union	903,625	3,103,119	4,006,744	284,304	2,250,000	2,534,304
Warren	18,614,102	72,934,181	91,548,283	5,810,895	9,533,788	15,344,683
Wayne	307,794	1,946,689	2,254,483	60,846	15,878	76,724

Invested in Capital Assets	Restricted	Unrestricted	Total Net Assets/ Fund Equity
\$0	\$0	\$11,826,478	\$11,826,478
0	0	4,552,611	4,552,611
0	0	4,898,860	4,898,860
90,725,415	12,587,731	17,869,934	121,183,080
0	0	5,137,689	5,137,689
0	0	10,299,156	10,299,156
79,002,277	8,728,157	47,908,476	135,638,910
627,841	0	192,507	820,348
18,217,000	0	6,744,000	24,961,000
0	0	437,549	437,549
0	0	445,192	445,192
88,661,812	2,999,794	38,340,275	130,001,881
0	0	33,709,473	33,709,473
0	0	14,226,361	14,226,361
0	0	2,738,833	2,738,833
0	0	3,677,632	3,677,632
28,574,640	454,278	9,771,588	38,800,506
879,519	0	164,793	1,044,312
0	0	1,504,708	1,504,708
0	0	2,677,949	2,677,949
11,727,344	353,312	1,172,715	13,253,371
0	0	3,617,511	3,617,511
85,596,948	0	18,548,156	104,145,104
0	0	11,026,706	11,026,706
0	0	9,894,658	9,894,658
10,677,821	0	164,610	10,842,431
33,725,000	0	3,428,000	37,153,000
33,330,988	5,656,851	8,264,528	47,252,367
0	0	8,648,573	8,648,573
94,187,146	13,213,042	0	107,400,188
0	0	4,580,915	4,580,915
117,603,428	0	89,069,988	206,673,416
0	0	327,484	327,484
0	0	22,741,201	22,741,201
0	0	47,820,088	47,820,088
49,813	0	135,963	185,776
0	0	2,711,676	2,711,676
32,866,009	0	9,827,499	42,693,508
0	0	(225,591)	(225,591)
23,152,476	0	1,811,563	24,964,039
127,701	0	35,614	163,315
0	0	7,737,629	7,737,629
0	0	5,519,305	5,519,305
0	0	210,145	210,145
0	0	6,081,824	6,081,824
61,990,311	0	17,782,647	79,772,958
126,873,679	0	10,742,822	137,616,501
7,411,550	0	4,426,197	11,837,747
0	0	11,077,835	11,077,835
0	0	1,472,440	1,472,440
0	0	76,203,600	76,203,600
1,946,689	0	231,070	2,177,759

Sewer Enterprise Funds
Summary Data from the Statement of Revenues, Expenses and Changes in Net Assets/Fund Equity
For the Year Ended December 31, 2002

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Ashtabula	\$1,574,483	\$1,036,324	\$967,670	(\$429,511)	\$252,590
Athens	506,814	314,930	40,628	151,256	345,888
Belmont	1,307,918	1,217,525	252,951	(162,558)	(87,779)
Bulter	16,854,168	11,070,073	5,572,020	212,075	(2,924,310)
Carroll	640,364	389,892	140,542	109,930	27,909
Clark	2,966,717	2,803,494	420,249	(257,026)	(456,615)
Clermont	13,611,285	6,168,849	6,591,225	851,211	(766,817)
Crawford	175,372	62,054	44,358	68,960	(40,015)
Cuyahoga	9,680,000	9,161,000	1,605,000	(1,086,000)	(464,000)
Darke	283,165	353,643	0	(70,478)	(469)
Defiance	504,394	137,345	34,195	332,854	15,899
Delaware	8,564,910	3,794,196	5,384,741	(614,027)	(3,517,865)
Erie	6,164,153	4,966,733	1,625,611	(428,191)	(489,709)
Fairfield	2,267,955	1,315,128	508,658	444,169	269,824
Fulton	328,433	287,340	77,968	(36,875)	(70,234)
Gallia	170,892	924,233	155,318	(908,659)	594,174
Greene	14,991,741	6,030,329	2,395,429	6,565,983	(5,478,216)
Guernsey	154,697	129,820	19,106	5,771	100
Hocking	190,173	127,244	67,024	(4,095)	(21,009)
Holmes	940,194	1,943,377	194,192	(1,197,375)	(62,895)
Jefferson	916,447	454,888	576,643	(115,084)	(177,651)
Knox	929,591	650,459	85,015	194,117	181,811
Lake	20,343,158	13,408,908	4,242,582	2,691,668	(2,323,597)
Licking	1,821,201	1,392,888	327,848	100,465	(27,439)
Logan	2,047,667	916,452	466,917	664,298	(160,539)
Lorain	1,065,375	829,240	281,731	(45,596)	(79,035)
Lucas	1,715,000	518,000	1,460,000	(263,000)	(204,000)
Mahoning	18,327,421	12,808,056	2,681,875	2,837,490	(1,223,770)
Marion	996,897	677,292	338,692	(19,087)	0
Medina	9,344,078	8,935,161	2,783,278	(2,374,361)	(1,163,904)
Miami	5,957,185	5,476,508	321,321	159,356	(214,210)
Montgomery	60,294,670	39,636,835	9,217,292	11,440,543	(2,339,569)
Morrow	33,700	34,127	5,127	(5,554)	0
Muskingum	2,261,916	1,829,783	758,830	(326,697)	513,054
Ottawa	3,944,796	2,405,388	1,336,620	202,788	273,725
Pickaway	116,836	122,136	9,409	(14,709)	14,090
Pike	367,916	321,522	81,147	(34,753)	(3,719)
Portage	7,338,710	833,772	1,471,382	5,033,556	(201,871)
Preble	16,967	22,707	600	(6,340)	0
Richland	1,886,784	523,278	1,124,047	239,459	34,863
Ross	35,593	26,465	5,000	4,128	400
Sandusky	863,024	610,170	194,143	58,711	(33,155)
Scioto	1,981,817	1,434,976	406,973	139,868	(213,458)
Seneca	90,658	123,573	7,080	(39,995)	0
Shelby	496,143	558,080	210,204	(272,141)	(176,754)
Stark	15,919,984	11,331,163	3,232,801	1,356,020	(871,528)
Summit	26,349,048	20,402,748	5,497,558	448,742	(1,248,638)
Trumbull	7,881,550	3,504,137	1,791,252	2,586,161	(696,803)
Tuscarawas	1,004,586	821,951	407,742	(225,107)	(55,201)
Union	744,943	594,364	114,035	36,544	(1,984,275)
Warren	6,022,397	4,455,744	2,023,104	(456,451)	6,816,132
Wayne	265,952	488,173	48,347	(270,568)	0

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Net Income/ Change in Net Assets	Additions to Property, Plant and Equipment	Deletions from Property, Plant and Equipment	Working Capital
\$39,595	\$0	\$0	(\$137,326)	N/A	N/A	\$2,861,265
0	0	0	497,144	N/A	N/A	779,214
191,411	9,928	0	(68,854)	1,569,596	1,279	(3,383,103)
374,178	(99,586)	12,313,679	10,075,208	3,486,611	N/A	16,103,801
0	0	0	137,839	146,916	N/A	503,389
0	0	0	(713,641)	237,926	N/A	2,713,772
260,000	0	4,601,928	4,946,322	8,887,140	N/A	45,569,133
0	0	0	28,945	N/A	N/A	147,507
0	0	0	(1,550,000)	N/A	N/A	(1,179,000)
0	0	0	(70,947)	N/A	N/A	69,895
0	0	0	348,753	143,117	2,496	318,397
0	0	0	(4,131,892)	N/A	N/A	34,230,202
109,738	0	200,730	(607,432)	1,684,172	N/A	2,668,079
3,522	0	0	717,515	N/A	N/A	(1,767,791)
22,938	0	132,688	48,517	N/A	N/A	852,949
0	0	0	(314,485)	N/A	N/A	(1,462,132)
282,315	2,306	722,489	2,090,265	N/A	N/A	(1,430,546)
0	0	0	5,871	N/A	N/A	168,499
0	222	0	(25,326)	N/A	N/A	102,019
0	0	0	(1,260,270)	4,426	N/A	N/A
15,000	0	13,804	(263,931)	N/A	N/A	(864,734)
0	15,364	0	360,564	108,011	52,209	1,336,814
0	0	430,808	798,879	N/A	N/A	4,656,700
91,194	64,744	0	99,476	144,113	N/A	2,494,083
1,006,098	648,518	0	861,339	323,336	N/A	2,126,359
0	0	(114,017)	(238,648)	N/A	N/A	164,610
0	0	1,949,000	1,482,000	N/A	N/A	13,321,000
9,762,956	9,324,559	2,381,085	4,433,202	N/A	N/A	12,340,792
1,294	0	392,480	374,687	12,513	1,995	1,876,589
0	43,517	7,694,240	4,112,458	N/A	N/A	11,877,232
0	0	0	(54,854)	39,724	N/A	581,997
2,884,989	384,490	0	11,601,473	N/A	N/A	93,231,348
0	0	198,707	193,153	N/A	N/A	N/A
636,816	37,995	0	785,178	627,340	N/A	3,682,933
123,526	53,263	0	546,776	315,033	(11,543)	1,730,007
0	0	0	(619)	N/A	N/A	105,963
17,500	0	0	(20,972)	N/A	N/A	116,151
0	52,725	0	4,778,960	N/A	N/A	7,155,254
0	0	0	(6,340)	N/A	N/A	14,976
1,358,726	192,040	0	1,441,008	N/A	N/A	1,672,653
0	400	0	4,128	N/A	N/A	35,614
15,990	121,757	0	(80,211)	15,364	(12,853)	1,426,299
0	0	0	(73,590)	N/A	N/A	(2,692,503)
0	0	0	(39,995)	N/A	N/A	3,481,748
498,005	0	0	49,110	19,149	(1,214,889)	1,214,889
0	0	1,798,488	2,282,980	N/A	N/A	15,746,575
0	69,773	4,115,062	3,245,393	N/A	N/A	12,429,991
1,049,499	1,524,369	2,210,506	3,624,994	N/A	N/A	3,748,824
13	0	0	(280,295)	N/A	N/A	1,887,042
0	0	1,893,294	(54,437)	N/A	N/A	619,321
0	0	0	6,359,681	N/A	N/A	12,803,207
130,000	0	134,696	(5,872)	N/A	N/A	246,948

Sewer Enterprise Funds
Long-Term Obligations
As of December 31, 2002

All Counties Reporting Under GAAP

County	General Obligation Bonds	Mortgage and Revenue Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Ashtabula	\$0	\$427,100	\$18,693,545	\$0	\$19,120,645
Athens	120,000	612,000	714,966	28,421	1,475,387
Belmont	240,000	45,000	0	23,739	308,739
Bulter	918,368	63,703,315	0	0	67,661,683
Carroll	0	3,296,041	0	0	3,296,041
Clark	3,585,400	0	0	66,432	3,651,832
Clermont	0	42,915,000	48,041,546	0	92,653,603
Crawford	815,246	0	0	0	815,246
Cuyahoga	0	2,345,000	5,725,000	1,421,000	9,491,000
Darke	0	0	0	58,500	58,500
Defiance	75,000	0	106,767	0	200,767
Delaware	59,759,815	0	412,233	66,949	60,238,997
Erie	7,978,165	0	5,576,748	1,320,000	14,874,913
Fairfield	4,752,500	0	2,056,706	48,395	6,857,601
Fulton	0	0	1,317,112	445,000	1,762,112
Gallia	0	0	0	0	0
Greene	0	89,811,720	7,458,103	1,778,470	99,048,293
Guernsey	0	0	0	3,706	3,706
Hocking	0	529,500	0	0	529,500
Holmes	0	2,841,000	126,987	0	2,967,987
Jefferson	0	0	2,771,389	28,940	2,800,329
Knox	0	0	74,498	0	74,498
Lake	1,693,300	0	7,251,098	30,317,561	39,261,959
Licking	0	503,000	0	0	503,000
Logan	0	2,380,000	0	1,978,916	4,358,916
Lorain	0	0	0	0	0
Lucas	0	0	2,641,000	0	2,641,000
Mahoning	274,842	7,705,328	18,379,260	1,276,966	27,636,396
Marion	1,546,000	1,331,800	607,586	0	3,485,386
Medina	0	0	54,211,535	339,615	54,551,150
Miami	4,089,209	0	235,200	0	4,324,409
Montgomery	26,210,000	52,875,033	56,856,622	2,018,084	137,959,739
Morrow	0	0	0	0	0
Muskingum	2,752,064	2,206,500	325,108	0	5,283,672
Ottawa	5,064,856	6,456,625	1,592,240	81,414	13,195,135
Pickaway	0	0	0	0	0
Pike	0	0	0	211,000	211,000
Portage	0	0	12,895,107	5,192,889	18,087,996
Preble	0	0	248,901	63	248,964
Richland	0	0	0	21,360	21,360
Ross	0	0	0	0	0
Sandusky	320,000	0	0	78,495	398,495
Scioto	3,073,008	245,000	0	0	3,318,008
Seneca	0	0	158,293	3,285,347	3,443,640
Shelby	0	0	2,065,174	29,831	2,095,005
Stark	16,000,000	0	18,088,448	0	34,088,448
Summit	63,533,799	0	25,490,337	733,534	89,757,670
Trumbull	705,000	0	6,430,119	224,171	7,359,290
Tuscarawas	0	0	943,673	1,283,308	2,226,981
Union	0	0	0	2,250,000	2,250,000
Warren	465,000	7,443,131	1,455,575	170,082	9,533,788
Wayne	0	0	0	15,878	15,878

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Landfill Enterprise Fund
Summary Data from the Statement of Net Assets/Fund Equity
As of December 31, 2002

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Long-Term Obligations
Ashland	\$1,647,714	\$85,666	\$1,733,380	\$40,664	\$1,925,712
Carroll	459	0	459	0	3,733,488
Crawford	589,845	2,263,248	2,853,093	1,662,554	8,513,412
Defiance	7,520,871	6,029,073	13,549,944	338,538	2,394,236
Erie	13,186,525	3,195,189	16,381,714	6,169,650	16,237,025
Hancock	1,650,040	4,865,021	6,515,061	198,263	1,501,837
Henry	1,832,783	0	1,832,783	1,728,902	585,437
Huron	573,822	3,387,142	3,960,964	2,685,184	1,871,459
Knox	62,714	143,164	205,878	25	2,359,932
Preble	1,536,969	1,070,741	2,607,710	1,179,526	5,548,436
Shelby	69,454	373,144	442,598	0	0
Wood	1,713,402	2,153,055	3,866,457	447,851	6,986,449

Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	Total Net Assets/ Fund Equity
\$1,966,376	\$0	\$0	(\$232,996)	(\$232,996)
3,733,488	0	0	(3,733,029)	(3,733,029)
10,175,966	(2,879,815)	0	(4,443,058)	(7,322,873)
2,732,774	0	0	10,817,170	10,817,170
22,406,675	0	0	(6,024,961)	(6,024,961)
1,700,100	1,049,616	0	3,765,345	4,814,961
2,314,339	0	0	(481,556)	(481,556)
4,556,643	0	408,202	(1,003,881)	(595,679)
2,359,957	0	0	(2,154,079)	(2,154,079)
6,727,962	0	0	(4,120,252)	(4,120,252)
0	0	0	442,598	442,598
7,434,300	(209,454)	0	(3,358,389)	(3,567,843)

Landfill Enterprise Funds**Summary Data from the Statement of Revenues, Expenses and Changes in Net Assets/Fund Equity
For the Year Ended December 31, 2002****All Counties Reporting Under GAAP**

<u>County</u>	<u>Operating Revenues</u>	<u>Expenses Less Depreciation</u>	<u>Depreciation</u>	<u>Operating Income/Loss</u>	<u>Non-Operating Revenue/Expense</u>
Ashland	\$247,021	\$575,365	\$5,836	(\$334,180)	\$2,000
Carroll	0	78,910	0	(78,910)	727
Crawford	2,192,035	1,874,067	397,349	(79,381)	(344,183)
Defiance	2,589,016	1,339,058	262,281	987,677	0
Erie	4,081,264	3,081,189	908,590	91,485	(343)
Hancock	2,518,602	2,118,358	208,230	192,014	327,935
Henry	959,120	951,584	49,200	(41,664)	21,003
Huron	2,096,666	293,209	199,487	1,603,970	(146,674)
Knox	0	47,158	0	(47,158)	0
Preble	2,257,088	2,027,079	218,622	11,387	(169,160)
Shelby	(11,418)	0	15,660	(27,078)	0
Wood	1,528,714	2,348,327	260,666	(1,080,279)	(144,007)

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Net Income/ Change in Net Assets	Additions to Property, Plant and Equipment	Deletions from Property, Plant and Equipment	Working Capital
\$0	\$62,629	\$0	(\$394,809)	N/A	N/A	\$1,607,050
0	0	0	(78,183)	N/A	N/A	459
3,746	0	0	(419,818)	N/A	N/A	(1,072,709)
0	0	0	987,677	1,104,365	N/A	7,182,333
0	60,000	0	31,142	433,985	N/A	7,016,875
0	0	0	519,949	N/A	N/A	1,451,777
30,000	0	0	9,339	3,750	8,800	103,881
337,693	88,183	0	1,706,806	N/A	N/A	(2,111,362)
140,211	0	0	93,053	N/A	N/A	62,689
0	0	0	(157,773)	N/A	N/A	357,443
0	0	0	(27,078)	N/A	N/A	69,454
264,718	0	0	(959,568)	N/A	N/A	1,265,551

Landfill Enterprise Funds
Long-Term Obligations
As of December 31, 2002

All Counties Reporting Under GAAP

County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Ashland	\$0	\$0	\$0	\$1,925,712	\$1,925,712
Carroll	0	0	0	3,733,488	3,733,488
Crawford	5,473,774	0	0	3,039,638	8,513,412
Defiance	75,000	0	106,767	2,212,469	2,394,236
Erie	6,200,000	0	0	10,037,025	16,237,025
Hancock	240,000	0	0	1,261,837	1,501,837
Henry	0	0	0	585,437	585,437
Huron	1,786,502	0	0	84,957	1,871,459
Knox	0	0	0	2,359,932	2,359,932
Preble	3,635,812	0	0	1,912,624	5,548,436
Shelby	0	0	0	0	0
Wood	1,518,619	0	0	5,467,830	6,986,449

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General Long-Term Obligations
As of December 31, 2002
All Counties Reporting Under GAAP

Continued

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Allen	\$15,816,293	\$8,656,707	\$8,216,100	\$232,616	\$65,627
Ashland	6,365,000	0	0	0	60,203
Ashtabula	6,538,247	515,000	3,500,000	96,299	385,565
Athens	3,135,000	0	0	1,133,313	40,293
Auglaize	3,550,000	1,735,000	443,749	52,500	0
Belmont	4,137,142	0	900,000	0	285,598
Brown	2,855,000	0	0	18,738	60,714
Bulter	47,947,784	13,511,000	0	8,846,883	25,047
Carroll	370,000	49,000	5,870	29,302	48,937
Clark	7,770,000	0	0	0	4,501,615
Clinton	68,376	5,145,000	0	0	0
Crawford	11,095,403	0	0	0	0
Cuyahoga	189,145,000	308,685,000	2,440	3,610,000	26,345,000
Darke	4,115,000	37,740	0	0	0
Defiance	2,350,000	837,531	0	0	8,957
Delaware	19,930,000	725,000	0	0	0
Erie	9,510,000	2,762,171	0	0	28,650
Fairfield	9,265,000	2,031,367	10,605,000	0	690,323
Fayette	2,555,000	409,000	0	0	67,161
Franklin	131,500,000	0	4,456,000	0	0
Fulton	0	145,000	950,000	1,173,303	3,900
Gallia	840,000	0	0	0	144,478
Geauga	200,000	231,099	1,400,000	0	0
Greene	14,310,000	635,000	0	0	17,121
Guernsey	4,800,042	638,728	2,118,978	0	147,460
Hamilton	163,620,000	3,605,000	0	5,601,000	0
Hancock	12,655,925	1,171,799	0	597,868	0
Henry	1,400,000	328,576	0	562,377	0
Hocking	598,758	84,190	105,072	0	185,022
Holmes	5,605,000	0	0	0	0
Huron	8,598,369	0	0	0	0
Jackson	535,000	0	445,170	56,092	25,266
Jefferson	26,252,252	0	1,047,131	369,374	93,776
Knox	12,385,000	445,000	230,000	0	10,832
Lake	16,880,000	7,721,350	0	0	524,128
Licking	12,651,530	220,760	0	0	87
Logan	8,635,000	0	0	0	102,161
Lorain	27,235,000	5,458,808	0	1,547,015	0
Lucas	53,200,000	13,159,000	0	24,794,000	7,673,000
Mahoning	31,400,266	0	602,895	0	0
Marion	10,821,044	238,956	0	140,665	0
Medina	14,732,113	2,242,180	0	3,078,086	0
Miami	0	0	0	0	44,246
Montgomery	39,740,000	2,512,218	0	0	745,282
Morrow	3,207,362	0	79,603	585,759	48,431
Muskingum	17,775,000	1,307,063	0	0	69,912
Noble	1,300,000	0	0	0	0
Ottawa	3,777,000	6,477,745	4,645,000	16,441,709	14,812
Pickaway	31,888	143,000	1,970,571	0	327,515

Compensated Absences	All Other Obligations	Total Long-Term Obligations
\$2,159,771	\$0	\$35,147,114
867,214	340,873	7,633,290
3,169,623	48,354	14,253,088
1,194,360	2,911,706	8,414,672
908,338	0	6,689,587
2,394,554	712,545	8,429,839
666,376	624,363	4,225,191
4,238,824	25,925,000	100,494,538
786,461	0	1,289,570
1,098,910	0	13,370,525
784,270	0	5,997,646
930,752	0	12,026,155
69,293,000	0	597,080,440
1,408,556	0	5,561,296
640,360	519,349	4,356,197
1,940,524	0	22,595,524
1,650,771	0	13,951,592
2,017,069	916,170	25,524,929
948,977	302,778	4,282,916
28,351	6,380,000	142,364,351
568,853	472,489	3,313,545
1,219,203	0	2,203,681
360,339	0	2,191,438
4,002,327	2,677,143	21,641,591
1,285,906	0	8,991,114
35,619,000	0	208,445,000
2,966,009	0	17,391,601
956,629	2,327,000	5,574,582
757,824	0	1,730,866
846,302	485,918	6,937,220
1,436,537	0	10,034,906
498,995	249,113	1,809,636
2,135,980	2,458,783	32,357,296
784,110	0	13,854,942
9,259,850	0	34,385,328
2,949,855	0	15,822,232
1,013,884	0	9,751,045
6,856,839	2,401,085	43,498,747
17,821,000	32,137,000	148,784,000
6,707,227	3,471,883	42,182,271
1,351,556	710,003	13,262,224
2,415,497	249,352	22,717,228
2,259,163	337,286	2,640,695
17,195,805	0	60,193,305
463,490	0	4,384,645
2,315,596	9,299,311	30,766,882
319,193	0	1,619,193
1,166,539	334,505	32,857,310
1,070,492	0	3,543,466
Continued		

General Long-Term Obligations
As of December 31, 2002
All Counties Reporting Under GAAP

Continued

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Pike	\$437,363	\$0	\$0	\$0	\$61,425
Portage	18,639,173	1,372,221	0	317,502	0
Preble	3,923,437	0	120,000	0	0
Richland	9,707,804	11,008,950	0	0	1,664,485
Ross	6,810,000	0	0	0	317,244
Sandusky	6,135,000	59,084	0	1,898,122	6,863
Scioto	8,369,639	0	250,000	72,685	337,985
Seneca	7,090,000	0	0	55,562	0
Shelby	2,981,000	0	100,000	43,394	79,372
Stark	3,012,904	0	0	0	157,369
Summit	69,668,532	0	0	0	781,703
Trumbull	2,919,528	283,015	8,490,000	2,329,578	313,503
Tuscarawas	0	0	0	0	184,910
Union	9,860,000	0	0	142,395	0
Van Wert	2,202,404	667,272	0	0	160,350
Vinton	2,451,957	0	0	0	0
Warren	6,840,000	15,003,000	0	6,633,579	40,645
Washington	3,970,000	0	80,164	0	70,133
Wayne	12,630,000	0	0	54,448	460,520
Wood	14,605,924	3,004,650	0	0	44,039

Compensated Absences	All Other Obligations	Total Long-Term Obligations
\$487,875	\$0	\$986,663
3,051,063	0	23,379,959
755,493	364,566	5,163,496
2,832,667	0	25,213,906
2,253,702	0	9,380,946
2,174,586	159,173	10,432,828
1,797,778	0	10,828,087
1,005,754	0	8,151,316
1,157,739	450,451	4,811,956
6,743,046	0	9,913,319
18,904,864	29,427,109	118,782,208
4,367,732	0	18,703,356
1,289,234	0	1,474,144
516,988	0	10,519,383
688,310	533,388	4,251,724
272,286	0	2,724,243
3,815,606	0	32,332,830
796,968	0	4,917,265
2,061,856	0	15,206,824
2,784,390	0	20,439,003