



**Auditor of State
Betty Montgomery**

**County
Summary Financial Information**

For the Year Ended December 31, 2003

Local Government Services Division

**County Summary Financial Information
For the Year Ended December 31, 2003**

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**Auditor of State
Betty Montgomery**

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio counties for the year ended December 31, 2003, 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,

BETTY MONTGOMERY
Auditor of State

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2003

All Counties Reporting Under GAAP

County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Allen	\$64,115,272	\$28,822,018	\$0	\$92,937,290	\$24,732,240
Ashland	22,844,895	27,544,521	0	50,389,416	7,395,825
Ashtabula	55,950,438	273,811,365	0	329,761,803	20,380,191
Athens	29,425,505	62,825,459	0	92,250,964	13,156,908
Auglaize	28,372,626	17,376,077	0	45,748,703	7,912,069
Belmont	45,076,448	67,806,178	0	112,882,626	15,334,882
Bulter	177,359,023	363,458,727	0	540,817,750	102,531,808
Carroll	10,697,747	13,775,370	0	24,473,117	4,492,201
Clark	66,606,227	43,433,093	0	110,039,320	30,551,740
Clermont	125,370,856	108,486,005	0	233,856,861	31,724,499
Clinton	18,456,078	37,277,451	0	55,733,529	12,476,544
Crawford	20,982,735	41,191,537	0	62,174,272	7,349,200
Cuyahoga	758,688,000	609,851,000	0	1,368,539,000	503,298,000
Darke	24,953,318	82,214,982	0	107,168,300	12,732,839
Defiance	35,313,783	42,726,259	0	78,040,042	8,499,023
Delaware	97,223,506	98,929,351	0	196,152,857	22,427,197
Erie	43,814,963	53,917,424	0	97,732,387	18,276,915
Fairfield	66,324,632	162,547,246	0	228,871,878	22,088,299
Franklin	923,551,000	429,534,000	0	1,353,085,000	421,406,000
Fulton	30,759,757	21,055,764	0	51,815,521	10,435,584
Gallia	14,164,317	9,322,166	0	23,486,483	4,537,494
Geauga	62,436,739	120,113,406	0	182,550,145	27,820,252
Greene	70,532,869	167,366,402	0	237,899,271	31,534,553
Guernsey	28,750,814	78,421,006	0	107,171,820	10,756,241
Hamilton	614,149,000	668,393,000	0	1,282,542,000	321,475,000
Hancock	35,172,953	74,993,122	0	110,166,075	14,860,087
Henry	26,571,703	35,166,522	0	61,738,225	13,816,333
Hocking	16,478,165	5,075,474	0	21,553,639	5,252,188
Holmes	20,667,080	23,843,225	0	44,510,305	8,187,532
Huron	21,041,407	52,691,490	0	73,732,897	4,477,216
Jefferson	33,080,258	90,645,526	0	123,725,784	22,663,759
Knox	29,814,275	26,040,013	0	55,854,288	10,050,149
Lake	163,588,762	184,457,732	0	348,046,494	64,065,707
Licking	68,277,514	17,644,409	0	85,921,923	28,310,222
Logan	33,808,987	57,140,779	0	90,949,766	8,135,093
Lorain	201,291,082	132,360,699	0	333,651,781	20,939,525
Lucas	369,845,000	274,242,000	0	644,087,000	66,277,000
Mahoning	126,941,630	124,262,266	0	251,203,896	57,921,335
Marion	34,660,550	50,113,212	0	84,773,762	11,204,304
Medina	76,706,508	67,556,183	0	144,262,691	32,382,286
Miami	68,387,417	79,409,085	0	147,796,502	16,612,457
Monroe	8,292,277	3,069,822	0	11,362,099	2,382,503
Montgomery	582,003,718	341,415,846	0	923,419,564	174,638,104
Morrow	15,121,987	29,294,660	0	44,416,647	7,333,350
Muskingum	63,804,820	108,867,226	0	172,672,046	21,051,867
Noble	7,971,931	19,978,424	0	27,950,355	2,481,325
Ottawa	48,599,023	29,874,282	0	78,473,305	12,876,171
Pickaway	17,237,920	27,675,325	0	44,913,245	7,120,068
Pike	18,218,132	8,952,142	0	27,170,274	6,527,630
Portage	93,575,074	91,063,232	0	184,638,306	36,150,592
Preble	18,982,323	10,686,908	0	29,669,231	7,755,010
Richland	97,512,054	70,858,197	67,768	168,438,019	38,229,076

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap. Assets	Restricted	Unrestricted	Total Net Assets
\$22,774,340	\$47,506,580	\$13,548,728	\$24,511,853	\$7,370,129	\$45,430,710
5,949,311	13,345,136	21,879,566	9,007,655	6,157,059	37,044,280
10,926,985	31,307,176	264,107,890	30,079,155	4,267,582	298,454,627
6,706,794	19,863,702	59,894,563	13,672,003	(1,179,304)	72,387,262
4,355,213	12,267,282	16,433,335	12,729,063	4,319,023	33,481,421
7,856,205	23,191,087	60,396,082	19,261,147	10,034,310	89,691,539
86,056,251	188,588,059	263,458,176	74,036,091	14,735,424	352,229,691
1,196,638	5,688,839	13,365,960	4,153,191	1,265,127	18,784,278
10,869,369	41,421,109	30,818,093	29,231,600	8,568,518	68,618,211
43,091,970	74,816,469	100,535,513	45,810,383	12,694,496	159,040,392
5,907,000	18,383,544	31,770,097	5,169,287	410,601	37,349,985
11,313,458	18,662,658	31,269,287	8,693,439	3,548,888	43,511,614
367,411,000	870,709,000	409,443,000	34,255,000	54,132,000	497,830,000
4,601,831	17,334,670	73,167,982	13,789,590	2,876,058	89,833,630
4,563,325	13,062,348	40,020,541	18,207,735	6,749,418	64,977,694
31,398,371	53,825,568	79,611,457	48,722,393	13,993,439	142,327,289
11,434,227	29,711,142	42,596,176	15,829,803	9,595,266	68,021,245
26,133,871	48,222,170	139,467,457	29,738,309	11,443,942	180,649,708
168,323,000	589,729,000	308,586,000	333,381,000	121,389,000	763,356,000
2,178,388	12,613,972	20,416,601	16,532,833	2,252,115	39,201,549
1,384,955	5,922,449	85,311,774	(68,822,939)	1,075,199	17,564,034
7,121,310	34,941,562	117,278,406	24,825,078	5,505,099	147,608,583
21,990,367	53,524,920	145,643,988	26,923,071	11,807,292	184,374,351
11,363,985	22,120,226	66,964,589	16,172,735	1,914,270	85,051,594
184,523,000	505,998,000	557,463,000	206,834,000	12,247,000	776,544,000
14,579,522	29,439,609	64,644,765	13,034,452	3,047,249	80,726,466
4,358,907	18,175,240	28,202,857	12,141,824	3,218,304	43,562,985
1,823,264	7,075,452	4,143,066	8,678,860	1,656,261	14,478,187
5,264,847	13,452,379	18,521,225	10,769,848	1,766,853	31,057,926
7,778,369	12,255,585	44,503,121	596,309	16,377,882	61,477,312
28,919,265	51,583,024	61,306,492	16,440,351	(5,604,083)	72,142,760
11,884,218	21,934,367	13,947,256	13,036,753	6,935,912	33,919,921
29,543,784	93,609,491	157,024,824	804,461	96,607,718	254,437,003
12,586,302	40,896,524	4,151,963	28,574,205	12,299,231	45,025,399
8,002,334	16,137,427	52,880,154	4,045,031	17,887,154	74,812,339
35,277,060	56,216,585	99,865,517	23,582,364	153,987,315	277,435,196
94,774,000	161,051,000	167,654,000	18,599,000	296,783,000	483,036,000
26,568,066	84,489,401	87,608,563	66,530,982	12,574,950	166,714,495
11,205,602	22,409,906	39,156,278	18,559,792	4,647,786	62,363,856
18,832,529	51,214,815	52,579,299	33,058,654	7,409,923	93,047,876
8,248,571	24,861,028	72,021,370	32,097,580	18,816,524	122,935,474
489,734	2,872,237	2,782,367	114,550	5,592,945	8,489,862
48,014,324	222,652,428	411,090,737	107,492,004	182,184,395	700,767,136
3,050,248	10,383,598	23,741,772	8,603,120	1,688,157	34,033,049
31,864,905	52,916,772	78,513,186	32,261,080	8,981,008	119,755,274
1,240,648	3,721,973	18,755,380	4,771,450	701,552	24,228,382
28,394,577	41,270,748	24,072,823	10,415,762	2,713,972	37,202,557
2,164,392	9,284,460	26,937,646	6,325,026	2,366,113	35,628,785
1,087,087	7,614,717	5,837,948	10,652,799	3,064,810	19,555,557
21,660,203	57,810,795	71,737,330	36,852,667	18,237,514	126,827,511
3,874,683	11,629,693	5,718,611	9,222,769	3,098,158	18,039,538
20,571,404	58,800,480	60,297,638	42,225,429	7,114,472	109,637,539

Continued

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2003

All Counties Reporting Under GAAP

Continued	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
County					
Ross	\$21,219,351	\$43,747,912	\$0	\$64,967,263	\$17,929,780
Sandusky	33,665,245	42,951,071	0	76,616,316	11,090,121
Scioto	23,386,575	35,291,748	0	58,678,323	8,440,368
Seneca	31,442,244	55,040,424	0	86,482,668	12,326,248
Shelby	27,704,110	23,165,748	0	50,869,858	11,259,704
Stark	196,501,783	41,850,216	0	238,351,999	73,434,500
Summit	416,305,410	222,203,210	562,191	639,070,811	160,439,806
Trumbull	106,600,443	95,652,616	0	202,253,059	34,167,280
Tuscarawas	67,528,188	29,467,017	0	96,995,205	12,976,412
Union	32,033,761	56,064,822	0	88,098,583	14,063,014
Van Wert	29,422,681	2,525,394	0	31,948,075	5,075,307
Vinton	8,575,010	5,029,574	0	13,604,584	1,539,698
Warren	119,809,104	83,456,647	0	203,265,751	36,714,334
Washington	41,438,268	156,894,293	0	198,332,561	19,321,132
Wayne	54,899,153	68,966,937	0	123,866,090	19,921,916
Wood	108,558,372	80,226,747	0	188,785,119	33,957,704

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap. Assets	Restricted	Unrestricted	Total Net Assets
\$9,244,286	\$27,174,066	\$31,133,018	\$5,965,838	\$694,341	\$37,793,197
9,029,607	20,119,728	34,630,357	15,354,029	6,512,202	56,496,588
9,532,448	17,972,816	26,179,758	12,181,741	2,344,008	40,705,507
7,522,175	19,848,423	46,955,578	13,724,570	5,954,097	66,634,245
3,174,210	14,433,914	20,057,613	13,543,287	2,835,044	36,435,944
5,680,660	79,115,160	58,545,669	71,141,956	29,549,214	159,236,839
120,767,090	281,206,896	165,161,132	118,989,987	73,712,796	357,863,915
29,168,176	63,335,456	72,225,605	57,123,508	9,568,490	138,917,603
518,625	13,495,037	29,257,632	36,988,269	17,254,267	83,500,168
9,448,822	23,511,836	45,104,941	11,666,617	7,815,189	64,586,747
3,281,192	8,356,499	12,947,884	7,747,010	2,896,682	23,591,576
2,598,498	4,138,196	2,627,797	6,291,875	546,716	9,466,388
32,668,489	69,382,823	53,371,047	65,290,504	15,221,377	133,882,928
4,473,535	23,794,667	148,667,134	19,158,920	6,711,840	174,537,894
13,622,396	33,544,312	56,634,214	24,559,442	9,128,122	90,321,778
15,685,576	49,643,280	71,927,787	51,050,864	16,163,188	139,141,839

Revenues from the Statement of Activities - Governmental Activities
For the Year Ended December 31, 2003

All Counties Reporting Under GAAP

County	Program Revenues			Property Taxes (1)	Sales Taxes	Other Taxes
	Charges for Services	Operating Grants	Capital Grants			
Allen	\$10,459,679	\$26,873,500	\$1,863,919	\$11,547,981	\$12,959,975	\$0
Ashland	3,403,441	13,960,790	0	4,729,195	5,191,315	81,318
Ashtabula	17,821,625	43,292,148	3,053,392	19,522,602	0	0
Athens	4,494,214	20,895,636	1,404,203	8,733,228	5,403,916	0
Auglaize	10,007,643	5,774,159	1,085,456	4,755,892	6,370,722	0
Belmont	6,054,555	22,094,865	6,804	8,623,483	11,551,273	0
Butler	40,928,467	86,762,956	16,038,726	45,458,190	17,182,889	2,278,929
Carroll	2,519,884	9,561,245	248,412	3,602,963	1,585,980	0
Clark	12,971,453	50,633,488	2,494,722	15,641,536	12,243,341	0
Clermont	22,859,265	34,308,860	5,468,069	15,688,307	20,068,147	443,691
Clinton	3,561,375	11,505,664	393,098	4,984,031	4,408,523	0
Crawford	5,642,304	12,213,903	323,468	4,211,342	4,839,312	0
Cuyahoga	90,848,000	551,540,000	27,942,000	257,640,000	159,029,000	29,284,000
Darke	3,943,973	6,138,070	9,044	4,992,140	4,415,874	0
Defiance	4,149,102	10,928,958	3,639,153	4,656,186	4,254,885	80,000
Delaware	20,845,644	18,532,118	3,685,658	11,992,314	29,111,788	39,374
Erie	10,520,679	17,670,092	216,512	9,229,108	12,823,655	0
Fairfield	11,098,862	31,068,560	3,909,515	12,390,157	9,978,566	0
Franklin	99,933,000	337,647,000	18,875,000	308,448,000	82,728,000	0
Fulton	5,048,263	11,237,009	0	6,736,763	4,470,035	0
Gallia	1,895,771	16,274,076	330,227	2,041,554	3,776,012	0
Geauga	7,221,878	23,049,477	4,344,987	20,489,422	5,032,737	494,674
Greene	17,305,814	30,850,229	150,818	20,220,447	18,393,495	694,163
Guernsey	3,595,104	19,889,349	110,470	5,281,421	5,223,689	145,581
Hamilton	239,399,000	314,352,000	1,913,000	245,094,000	61,104,000	0
Hancock	7,535,560	21,883,116	1,328,756	7,136,459	6,074,559	0
Henry	4,308,209	8,977,384	185,941	6,602,328	2,877,357	0
Hocking	2,550,435	9,733,287	1,587,915	3,789,836	3,164,485	0
Holmes	4,439,975	10,567,126	292,021	5,514,831	4,494,544	0
Huron	2,964,948	19,046,041	0	9,248,906	7,136,717	695,745
Jefferson	8,641,792	36,293,210	96,212	8,738,953	8,779,047	0
Knox	3,324,131	11,219,722	657,936	6,428,588	4,599,207	0
Lake	21,215,486	53,940,546	1,468,529	39,157,495	15,817,126	4,088,580
Licking	11,228,371	26,576,488	0	18,109,509	15,400,816	0
Logan	5,210,286	10,627,622	960,000	6,671,826	4,897,209	338,481
Lorain	33,655,828	77,784,499	7,236,058	46,305,545	20,611,360	0
Lucas	26,507,000	175,913,000	1,839,000	106,578,000	67,087,000	6,496,000
Mahoning	25,085,469	78,974,967	5,327,007	25,827,235	26,803,475	10,644,478
Marion	5,228,601	18,044,777	276,307	7,662,280	6,171,612	0
Medina	17,486,646	32,038,382	2,284,176	21,655,699	8,465,661	0
Miami	15,744,054	13,254,316	1,079,269	11,644,400	9,648,557	0
Monroe	602,509	6,497,677	302,868	1,502,910	2,651,445	395,949
Montgomery	49,333,247	192,487,242	7,021,003	89,110,858	64,515,981	8,523,529
Morrow	3,837,066	11,072,017	0	3,217,785	2,489,471	0
Muskingum	9,513,086	30,751,343	1,288,966	11,429,727	13,816,525	0
Noble	1,232,517	6,804,907	75,894	1,518,629	919,947	0
Ottawa	5,955,538	11,459,608	0	5,938,869	4,674,252	224,318
Pickaway	3,091,891	10,462,480	1,575,936	5,037,313	5,399,205	0
Pike	1,789,193	9,489,184	2,670,233	2,994,328	1,756,436	0
Portage	14,432,465	39,001,211	1,079,038	22,520,710	13,187,642	0
Preble	4,386,447	11,503,363	613,166	3,458,313	4,002,410	0
Richland	10,852,362	48,529,257	3,115,038	12,776,372	17,844,725	0

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

General Revenues				Total	Total
Unrestricted	Investment			General	General and
Grants	Earnings	Other	Transfers	Revenues	Program Revenues
\$3,494,698	\$1,658,211	\$2,260,896	\$106,000	\$32,027,761	\$71,224,859
1,662,934	280,121	1,552,637	(280,339)	13,217,181	30,581,412
2,963,934	643,909	694,162	(15,000)	23,809,607	87,976,772
1,622,459	402,570	3,792,705	0	19,954,878	46,748,931
0	270,225	973,445	0	12,370,284	29,237,542
1,433,321	739,289	374,320	0	22,721,686	50,877,910
6,266,355	(746,510)	6,448,587	119,000	77,007,440	220,737,589
1,090,408	67,984	1,119,359	0	7,466,694	19,796,235
3,742,624	918,956	5,610,718	0	38,157,175	104,256,838
5,928,244	1,944,506	212,823	(240,000)	44,045,718	106,681,912
1,671,237	339,000	3,255,762	0	14,658,553	30,118,690
1,637,839	602,026	1,217,684	(6,037)	12,502,166	30,681,841
35,556,000	10,615,000	49,745,000	(940,000)	540,929,000	1,211,259,000
5,653,863	443,229	1,255,878	0	16,760,984	26,852,071
1,054,052	786,024	1,477,565	0	12,308,712	31,025,925
3,767,401	1,436,471	1,158,458	(27,128)	47,478,678	90,542,098
2,457,921	1,099,049	1,446,627	(349,462)	26,706,898	55,114,181
3,669,640	1,185,946	2,153,454	0	29,377,763	75,454,700
66,242,000	9,219,000	0	(2,037,000)	464,600,000	921,055,000
2,690,435	359,203	1,767,620	(109,277)	15,914,779	32,200,051
1,122,653	377,376	2,199,229	0	9,516,824	28,016,898
1,519,152	953,351	2,028,161	(82,125)	30,435,372	65,051,714
4,197,650	2,067,309	2,229,130	(267,952)	47,534,242	95,841,103
1,856,331	412,940	362,096	(78,663)	13,203,395	36,798,318
45,143,000	14,685,000	0	(198,000)	365,828,000	921,492,000
4,143,366	510,770	1,207,315	72,743	19,145,212	49,892,644
1,585,579	369,580	1,211,718	(156,800)	12,489,762	25,961,296
719,111	110,098	616,013	0	8,399,543	22,271,180
1,060,162	312,680	627,380	0	12,009,597	27,308,719
0	498,605	1,933,353	(249,220)	19,264,106	41,275,095
4,959,388	239,436	402,091	0	23,118,915	68,150,129
0	336,429	3,257,157	(797,113)	13,824,268	29,026,057
3,383,675	2,072,468	7,203,558	0	71,722,902	148,347,463
11,095,136	816,069	1,826,113	22,985	47,270,628	85,075,487
3,754,085	728,442	1,240,773	1,080,278	18,711,094	35,509,002
0	1,900,526	11,479,033	0	80,296,464	198,972,849
0	4,124,000	55,045,000	1,134,000	240,464,000	444,723,000
10,015,678	1,455,424	0	55,548	74,801,838	184,189,281
1,677,185	827,799	1,241,178	0	17,580,054	41,129,739
4,351,795	1,148,945	2,960,053	(4,000)	38,578,153	90,387,357
7,027,869	856,489	335,284	0	29,512,599	59,590,238
1,156,999	61,497	1,614,981	0	7,383,781	14,786,835
21,534,566	9,275,366	9,355,171	(3,474,100)	198,841,371	447,682,863
855,107	340,933	1,253,244	10,737	8,167,277	23,076,360
1,830,285	1,064,382	1,155,411	(537,210)	28,759,120	70,312,515
741,268	123,714	739,578	0	4,043,136	12,156,454
1,351,611	1,341,703	1,794,566	(25,736)	15,299,583	32,714,729
1,386,007	350,076	1,583,203	0	13,755,804	28,886,111
378,274	72,070	2,680,848	(21,772)	7,860,184	21,808,794
2,393,322	1,828,958	620,204	23,164	40,574,000	95,086,714
1,292,547	160,541	93,878	0	9,007,689	25,510,665
4,345,584	857,238	2,412,341	293,259	38,529,519	101,026,176

Continued

Revenues from the Statement of Activities - Governmental Activities
For the Year Ended December 31, 2003

All Counties Reporting Under GAAP

Continued	Program Revenues			Property Taxes (1)	Sales Taxes	Other Taxes
	Charges for Services	Operating Grants	Capital Grants			
County						
Ross	\$4,673,173	\$18,220,582	\$868,549	\$6,582,068	\$10,235,263	\$0
Sandusky	6,099,299	20,979,338	3,069,096	7,082,880	6,065,965	0
Scioto	5,978,286	26,298,877	929,362	4,196,320	8,250,582	0
Seneca	4,329,245	17,517,667	3,035,436	6,027,354	5,249,131	0
Shelby	4,884,305	12,925,851	201	7,611,516	7,503,131	129,775
Stark	26,261,806	104,033,353	5,849,264	41,741,389	5,459,627	0
Summit	42,497,142	142,733,812	1,746,004	127,382,012	34,128,696	12,570,880
Trumbull	15,053,430	70,796,292	1,738,466	25,091,185	16,557,174	0
Tuscarawas	6,648,334	19,251,122	871,590	9,351,625	8,692,705	0
Union	5,796,891	7,869,472	2,059,035	9,429,703	8,388,571	0
Van Wert	3,507,946	9,521,227	82,884	2,791,895	3,490,105	101,684
Vinton	955,794	10,249,174	432,641	1,738,837	726,460	0
Warren	15,708,084	15,848,191	5,471,404	24,144,523	21,559,525	223,732
Washington	4,350,867	21,476,511	5,481,992	7,659,599	8,757,302	0
Wayne	9,553,876	23,689,588	1,275,079	12,291,276	8,990,237	0
Wood	18,615,309	30,256,632	606,263	23,600,626	13,635,950	178,233

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

General Revenues				Total General Revenues	Total General and Program Revenues
Unrestricted Grants	Investment Earnings	Other	Transfers		
\$2,489,333	\$212,671	\$2,791,379	\$354	\$22,311,068	\$46,073,372
2,049,956	415,338	1,320,687	131,365	17,066,191	47,213,924
1,372,006	165,624	1,259,268	0	15,243,800	48,450,325
1,539,153	313,666	3,267,614	(152,353)	16,244,565	41,126,913
1,810,102	294,088	59,705	(564,783)	16,843,534	34,653,891
11,864,912	1,978,888	3,572,928	0	64,617,744	200,762,167
11,012,971	4,039,858	2,534,999	91,051	191,760,467	378,737,425
8,599,257	1,696,390	187,787	518,716	52,650,509	140,238,697
2,864,539	917,004	656,889	0	22,482,762	49,253,808
7,232,467	542,185	1,505,677	4,879	27,103,482	42,828,880
1,154,734	470,091	240,662	(45,000)	8,204,171	21,316,228
514,209	178,278	1,024,601	0	4,182,385	15,819,994
12,374,277	1,816,825	3,251	0	60,122,133	97,149,812
2,225,035	794,190	530,522	0	19,966,648	51,276,018
4,698,400	864,271	2,115,648	(1,410,162)	27,549,670	62,068,213
4,700,440	1,714,107	783,632	(271,895)	44,341,093	93,819,297

**Expenses from the Statement of Activities - Governmental Activities
For the Year Ended December 31, 2003**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health
Allen	\$11,178,551	\$8,289,975	\$8,638,906	\$8,989,885	\$11,920,758
Ashland	4,552,049	1,523,001	5,051,343	5,336,211	9,372,657
Ashtabula	8,606,358	3,821,326	8,036,807	7,654,851	20,610,334
Athens	6,832,070	2,502,352	3,833,523	4,623,659	2,121,326
Auglaize	3,318,386	1,967,086	4,622,176	5,358,080	4,907,093
Belmont	6,222,380	2,790,146	8,058,561	7,870,853	10,901,109
Bulter	30,228,989	12,834,297	36,659,180	16,672,729	46,285,012
Carroll	2,798,823	840,901	2,296,188	4,865,404	3,796,003
Clark	6,518,815	7,978,551	14,983,773	11,535,874	21,711,668
Clermont	19,533,131	8,911,706	24,310,632	13,454,860	840,128
Clinton	5,410,042	2,449,914	3,528,965	5,739,161	3,462,884
Crawford	3,721,433	2,220,693	5,457,401	3,999,798	4,735,390
Cuyahoga	59,963,000	277,314,000	0	67,025,000	152,904,000
Darke	7,852,541	0	3,764,516	2,951,810	361,942
Defiance	5,075,779	1,536,525	4,240,681	4,446,043	3,830,688
Delaware	12,974,146	6,184,743	23,466,591	16,679,512	10,797,440
Erie	9,670,194	4,302,743	10,114,582	3,915,623	7,029,247
Fairfield	10,332,298	5,015,660	12,505,036	9,967,532	16,332,991
Franklin	82,189,000	63,359,000	114,442,000	27,066,000	249,319,000
Fulton	4,116,193	1,441,795	5,666,565	2,933,349	4,494,179
Gallia	2,371,674	1,127,354	3,636,024	2,693,996	3,279,588
Geauga	7,459,565	2,867,595	8,886,733	9,770,673	4,986,995
Greene	14,383,312	6,401,886	20,896,072	4,565,713	14,393,768
Guernsey	5,121,907	2,627,324	3,405,721	11,731,112	5,577,953
Hamilton	67,679,000	114,395,000	105,239,000	319,087,000	233,129,000
Hancock	5,490,477	2,892,307	6,312,041	4,083,327	14,263,039
Henry	2,615,518	984,549	2,228,945	3,883,308	1,631,236
Hocking	2,354,117	1,439,283	2,874,922	2,590,961	3,031,239
Holmes	4,046,800	1,604,791	4,116,338	4,129,490	172,457
Huron	6,148,404	2,108,324	5,722,047	6,473,238	6,680,406
Jefferson	6,682,596	3,955,549	11,341,063	8,234,383	17,141,185
Knox	7,089,635	1,769,703	5,386,148	2,226,958	466,347
Lake	16,153,326	38,528,424	0	10,437,532	19,792,038
Licking	17,532,928	0	17,278,575	5,541,379	585,703
Logan	3,987,783	2,170,083	6,699,539	7,278,125	649,799
Lorain	33,764,298	13,767,058	20,580,981	14,299,549	41,679,367
Lucas	41,924,000	54,861,000	59,439,000	35,167,000	89,542,000
Mahoning	15,386,977	15,764,700	23,163,784	13,463,837	46,077,309
Marion	6,154,441	1,698,069	8,373,301	4,270,667	8,007,742
Medina	12,361,229	8,454,509	18,827,905	10,994,251	23,268,986
Miami	13,372,441	0	15,547,338	6,376,942	9,718,113
Monroe	1,325,085	496,327	1,873,871	2,339,553	1,397,371
Montgomery	38,814,646	142,001,155	0	20,663,599	0
Morrow*	3,672,238	1,273,900	4,587,168	1,922,118	2,846,616
Muskingum	10,702,124	5,381,347	8,771,477	6,564,687	1,320,856
Noble	1,536,719	351,111	1,281,793	3,336,982	822,889
Ottawa	4,255,902	2,461,633	5,869,143	4,305,825	520,858
Pickaway	3,763,161	1,722,578	5,618,677	5,294,650	3,943,611
Pike	2,762,280	991,245	2,403,103	5,696,165	3,225,777
Portage	14,301,845	9,269,388	14,040,893	8,022,980	29,460,973
Preble	3,650,259	1,418,446	4,221,470	4,712,095	2,630,328
Richland	10,549,018	5,830,669	11,417,418	7,953,513	27,776,858
Ross	5,302,353	2,896,082	8,485,222	5,680,207	591,009
Sandusky	4,632,636	2,658,211	8,892,324	4,031,951	377,564
Scioto	6,597,251	2,600,466	7,851,138	4,052,122	7,845,238
Seneca	3,828,702	2,384,075	4,426,619	5,818,898	6,740,199

Human Services	Community Development	Conservation and Recreation	Other Current Expenditures	Inter- governmental	Interest and Fiscal Charges	Total Expenses
\$15,680,846	\$0	\$1,724,589	\$30,801	\$43,000	\$1,255,550	\$67,752,861
5,988,415	0	42,409	387,401	355,655	312,939	32,922,080
34,463,519	0	366,868	3,781,013	0	413,402	87,754,478
26,114,837	20,873	10,627	0	0	190,929	46,250,196
4,092,386	0	0	1,541,875	0	360,598	26,167,680
14,796,233	199,171	0	0	1,021,276	315,257	52,174,986
69,048,201	0	531,971	0	0	4,787,644	217,048,023
4,812,681	657,677	0	657,186	0	28,665	20,753,528
40,978,271	0	2,614,690	0	0	411,276	106,732,918
29,851,533	3,292,995	0	1,767,427	0	2,546,741	104,509,153
8,511,929	592,902	0	688,491	0	396,130	30,780,418
9,828,744	0	0	0	686,176	540,028	31,189,663
578,700,000	25,332,000	0	13,813,000	0	0	1,175,051,000
9,959,954	631,016	0	0	0	461,417	25,983,196
5,813,439	28,714	66,819	183,122	30,718	222,100	25,474,628
10,089,746	0	0	0	709,069	1,209,548	82,110,795
14,285,539	603,759	366,444	1,619,823	0	636,282	52,544,236
17,112,675	118,036	0	234,284	1,195,006	998,291	73,811,809
324,213,000	5,505,000	14,250,000	0	7,753,000	8,091,000	896,187,000
5,827,847	1,106,758	0	999,816	844,037	91,143	27,521,682
8,935,988	613,191	182,899	810,866	0	52,686	23,704,266
26,528,640	33,851	0	1,185,359	575,479	383,016	62,677,906
24,871,582	1,493,063	2,876,940	0	0	899,470	90,781,806
12,207,583	780,820	0	0	282,219	370,882	42,105,521
60,272,000	25,088,000	6,345,000	13,898,000	0	9,000	945,141,000
9,218,678	373,065	352,476	0	374,166	850,945	44,210,521
11,198,977	465,380	0	1,241,370	0	269,424	24,518,707
7,375,166	379,905	215,362	628,015	0	77,401	20,966,371
10,816,474	0	419,284	880	220,981	326,124	25,853,619
13,423,408	0	56,727	476,834	0	429,606	41,518,994
18,056,755	1,737,358	20,367	0	293,695	1,711,286	69,174,237
11,960,600	0	0	0	0	619,855	29,519,246
66,668,782	2,284,601	0	0	0	1,454,398	155,319,101
37,027,296	1,176,260	0	0	2,754,171	1,054,189	82,950,501
12,195,981	470,859	461,962	1,407,612	0	338,523	35,660,266
69,762,952	1,103,502	0	0	555,155	659,033	196,171,895
119,365,000	0	8,950,000	18,732,000	0	5,840,000	433,820,000
58,494,478	0	0	4,659,796	0	1,787,910	178,798,791
12,122,494	0	15,000	647,380	903,239	540,876	42,733,209
15,705,991	409,903	0	0	541,350	992,646	91,556,770
12,136,393	0	449,267	0	0	332,390	57,932,884
4,692,548	293,847	0	579,955	0	29,705	13,028,262
247,022,760	29,123,008	0	0	0	2,224,643	479,849,811
5,733,902	88,799	0	495,519	217,000	230,123	21,067,383
34,610,003	210,829	0	0	3,181,411	993,640	71,736,374
4,181,150	223,291	0	175,384	487,470	72,034	12,468,823
11,373,018	3,802	124,145	4,655	38,071	1,234,279	30,191,331
6,821,011	409,826	429,380	210,310	0	95,871	28,309,075
5,614,296	743,088	233,216	17,755	0	108,842	21,795,767
18,822,660	0	0	335,613	13,676	1,133,058	95,401,086
8,043,728	515,767	0	351,325	277,162	146,030	25,966,610
26,511,389	634,927	194,523	0	1,465,399	1,447,122	93,780,836
21,605,687	710,199	0	600,673	0	704,761	46,576,193
18,587,641	1,505,431	0	391,470	228,400	333,794	41,639,422
18,639,921	1,032,282	395,659	757,139	0	543,921	50,315,137
8,413,832	700,943	179,826	91,826	254,378	355,499	33,194,797

Continued

**Expenses from the Statement of Activities - Governmental Activities
For the Year Ended December 31, 2003**

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>
Shelby	\$4,261,812	\$2,223,871	\$4,585,685	\$5,758,427	\$362,100
Stark	18,088,590	12,263,463	20,021,976	13,432,897	64,499,775
Summit	32,419,605	25,073,871	64,661,569	13,752,343	108,677,819
Trumbull	17,414,058	10,772,558	13,428,982	19,087,555	31,601,497
Tuscarawas	7,842,428	3,754,557	7,926,398	6,740,743	6,274,549
Union	9,250,525	1,909,165	5,625,007	1,464,972	3,482,836
Van Wert	4,329,120	1,295,053	3,063,224	3,102,127	91,430
Vinton	1,409,974	710,280	953,673	3,754,151	1,358,704
Warren	15,794,372	7,385,089	19,538,316	6,231,985	638,477
Washington	4,426,990	1,616,587	3,826,420	8,104,178	12,493,644
Wayne	8,612,858	4,084,096	8,892,344	7,842,845	496,862
Wood	14,730,269	6,592,738	7,713,811	9,554,854	10,431,393

<u>Human Services</u>	<u>Community Development</u>	<u>Conservation and Recreation</u>	<u>Other Current Expenditures</u>	<u>Inter- governmental</u>	<u>Interest and Fiscal Charges</u>	<u>Total Expenses</u>
\$13,933,464	\$294,116	\$0	\$16,340	\$483,580	\$118,210	\$32,037,605
62,574,465	0	29,200	1,916,627	8,766,802	209,671	201,803,466
114,136,096	3,536,814	4,399,332	4,666,589	292,411	5,042,457	376,658,906
44,110,625	665,353	0	76,960	3,512,388	2,071,322	142,741,298
16,878,484	0	127,694	0	1,093,361	14,461	50,652,675
11,616,137	154,969	0	666,332	0	460,618	34,630,561
8,769,499	500,540	0	0	305,891	61,942	21,518,826
4,474,239	0	15,956	419,153	0	168,988	13,265,118
35,895,122	856,785	0	0	0	1,391,801	87,731,947
13,205,013	610,137	0	0	2,307,173	300,627	46,890,769
30,212,937	357,410	268,097	1,476,368	0	605,138	62,848,955
34,370,480	1,442,864	274,086	1,399,268	518,030	854,416	87,882,209

**Summary Data from the General Fund Balance Sheet
As of December 31, 2003**

All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$5,937,152	\$15,106,187	\$6,860,699	\$9,516,008	\$708,155
Ashland	4,517,850	8,575,560	3,418,107	3,795,434	101,998
Ashtabula	3,986,324	8,658,596	2,947,718	4,179,993	538,039
Athens	1,383,915	4,668,839	1,916,699	2,460,164	34,084
Auglaize	3,599,360	6,703,214	2,132,856	2,442,445	184,555
Belmont	3,910,428	9,435,021	2,973,431	3,703,824	1,496,282
Bulter	13,966,880	34,800,709	15,782,220	21,149,521	3,637,460
Carroll	574,195	2,781,139	1,637,612	1,877,976	298,294
Clark	7,286,402	14,586,535	5,955,906	7,211,661	945,952
Clermont	26,625,338	41,923,776	11,189,087	13,327,018	924,267
Clinton	798,038	3,875,347	1,816,444	3,402,920	392,947
Crawford	2,786,576	6,228,583	2,133,087	2,565,945	778,573
Cuyahoga	11,704,000	251,732,000	51,723,000	65,379,000	44,643,000
Darke	5,795,172	5,867,245	3,070,470	3,538,211	107,464
Defiance	6,372,161	11,252,775	2,571,145	2,789,991	1,843,857
Delaware	13,180,601	22,236,280	4,935,289	6,178,398	785,177
Erie	6,399,501	15,480,123	6,439,724	7,709,354	692,421
Fairfield	8,146,088	20,402,633	7,912,658	9,492,509	1,335,868
Franklin	1,000	198,121,000	23,725,000	76,916,000	2,636,000
Fulton	3,118,511	7,154,347	2,252,181	2,628,570	714,922
Gallia	900,404	3,387,352	1,810,588	2,211,363	125,751
Geauga	3,016,598	13,121,446	8,268,010	8,924,726	285,417
Greene	8,404,966	22,100,842	8,567,299	11,455,684	955,386
Guernsey	1,425,313	4,471,897	1,837,884	2,427,338	100,438
Hamilton	80,419,000	146,706,000	35,465,000	51,202,000	46,484,000
Hancock	3,133,222	7,478,602	3,166,407	3,899,682	293,890
Henry	2,372,834	5,511,464	2,538,035	2,877,674	48,101
Hocking	0	3,903,046	1,848,370	2,096,266	82,704
Holmes	1,305,649	4,533,337	2,609,187	3,119,643	202,671
Huron	2,217,897	5,080,118	902,386	1,521,781	189,716
Jefferson	712,884	6,531,695	3,419,867	3,900,061	302,592
Knox	3,494,417	7,977,861	4,330,613	4,774,166	648,831
Lake	9,649,137	41,928,489	13,594,717	16,258,844	7,357,672
Licking	8,506,286	20,374,756	8,224,489	10,139,138	790,361
Logan	0	10,857,358	3,261,009	4,330,416	1,111,585
Lorain	21,183,532	54,296,157	12,115,634	14,827,779	12,610,712
Lucas	25,817,000	69,119,000	27,895,000	32,749,000	692,000
Mahoning	5,573,479	27,044,175	12,375,580	16,910,171	2,057,358
Marion	3,995,138	8,430,341	3,518,180	4,058,217	298,446
Medina	9,373,181	24,464,956	10,775,190	12,697,620	211,783
Miami	15,947,609	24,836,076	6,158,677	6,988,687	807,656
Monroe	125,818	1,533,625	1,032,664	1,319,715	4,000
Montgomery	47,946,815	103,956,199	37,858,070	45,400,906	362,478
Morrow	993,018	4,088,339	1,992,406	2,549,404	311,585
Muskingum	8,728,729	15,503,765	5,178,406	6,833,277	516,056
Noble	433,375	1,491,123	783,519	889,661	31,682
Ottawa	1,220,281	7,929,171	3,873,166	4,518,755	766,655
Pickaway	2,998,553	7,119,264	2,842,527	3,821,118	0
Pike	2,276,795	4,474,041	1,481,374	1,688,929	102,960
Portage	6,134,884	21,573,722	6,496,607	8,264,479	1,403,369
Preble	2,053,621	5,533,729	2,123,063	2,570,712	283,532
Richland	1,776,902	12,719,703	8,827,693	10,316,423	548,250

Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$4,882,024	\$5,590,179
4,678,128	4,780,126
3,940,564	4,478,603
2,174,591	2,208,675
4,076,214	4,260,769
4,234,915	5,731,197
10,013,728	13,651,188
604,869	903,163
6,428,922	7,374,874
27,672,491	28,596,758
79,480	472,427
2,884,065	3,662,638
141,710,000	186,353,000
2,221,570	2,329,034
6,618,927	8,462,784
15,272,705	16,057,882
7,078,348	7,770,769
9,574,256	10,910,124
118,569,000	121,205,000
3,810,855	4,525,777
1,050,238	1,175,989
3,911,303	4,196,720
9,689,772	10,645,158
1,944,121	2,044,559
49,020,000	95,504,000
3,285,030	3,578,920
2,585,689	2,633,790
1,724,076	1,806,780
1,211,023	1,413,694
3,368,621	3,558,337
2,329,042	2,631,634
2,554,864	3,203,695
18,311,973	25,669,645
9,445,257	10,235,618
5,415,357	6,526,942
26,857,666	39,468,378
35,678,000	36,370,000
8,076,646	10,134,004
4,073,678	4,372,124
11,555,553	11,767,336
17,039,733	17,847,389
209,910	213,910
58,192,815	58,555,293
1,227,350	1,538,935
8,154,432	8,670,488
569,780	601,462
2,643,761	3,410,416
3,298,146	3,298,146
2,682,152	2,785,112
11,905,874	13,309,243
2,679,485	2,963,017
1,855,030	2,403,280

Continued

**Summary Data from the General Fund Balance Sheet
As of December 31, 2003**

All Counties Reporting Under GAAP

Continued					Reserved
County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Fund Balance
Ross	\$1,614,279	\$7,664,220	\$2,730,028	\$3,169,958	\$164,390
Sandusky	3,407,209	8,576,355	3,319,731	3,993,331	449,125
Scioto	1,315,474	5,294,065	2,146,603	2,831,601	323,358
Seneca	1,342,242	5,646,887	2,411,591	3,220,291	236,251
Shelby	1,470,954	6,192,507	3,199,666	3,870,376	134,235
Stark	11,257,539	34,146,264	18,358,864	21,128,082	3,873,539
Summit	69,963,653	110,279,672	29,576,103	35,679,340	8,882,107
Trumbull	4,013,564	17,319,245	9,963,289	11,658,707	1,057,801
Tuscarawas	13,969,149	20,462,100	4,816,238	5,590,118	277,831
Union	3,594,082	9,472,092	4,358,080	5,063,076	743,360
Van Wert	1,999,917	4,401,058	1,905,411	2,287,989	48,831
Vinton	4,234	1,279,979	951,383	1,049,733	15,663
Warren	12,995,119	27,165,158	8,681,759	11,147,827	2,685,713
Washington	5,743,977	10,025,216	3,031,052	3,670,418	877,563
Wayne	6,596,529	13,876,450	4,573,413	5,647,753	1,094,844
Wood	7,792,243	23,553,359	13,189,528	14,747,004	747,819

Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$4,329,872	\$4,494,262
4,133,899	4,583,024
2,139,106	2,462,464
2,190,345	2,426,596
2,187,896	2,322,131
9,144,643	13,018,182
65,718,225	74,600,332
4,602,737	5,660,538
14,594,151	14,871,982
3,665,656	4,409,016
2,064,238	2,113,069
214,583	230,246
13,331,618	16,017,331
5,477,235	6,354,798
7,133,853	8,228,697
8,058,536	8,806,355

**Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2003**

All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$30,900,006	\$67,602,893	\$28,468,667	\$35,970,896	\$5,628,982
Ashland	11,495,347	22,209,442	8,722,162	10,214,287	142,006
Ashtabula	29,027,449	55,950,438	21,785,318	27,653,385	6,976,718
Athens	14,483,168	29,266,005	10,452,565	14,658,532	1,143,793
Auglaize	13,052,569	26,361,377	10,561,239	12,040,211	1,282,807
Belmont	26,371,161	45,515,930	15,014,344	19,787,196	2,823,992
Bulter	60,353,666	176,844,437	93,232,013	132,609,677	9,507,709
Carroll	3,574,006	10,789,512	5,697,452	6,555,399	890,688
Clark	24,569,048	66,626,481	39,546,419	50,674,093	6,701,333
Clermont	65,906,928	104,559,309	33,166,346	42,982,608	9,736,932
Clinton	8,934,336	18,338,823	7,220,692	14,217,150	1,163,264
Crawford	10,987,169	20,804,232	7,053,773	10,324,215	1,977,811
Cuyahoga	113,844,000	812,381,000	388,674,000	585,893,000	62,611,000
Darke	24,277,307	24,498,223	9,064,925	15,486,129	1,209,818
Defiance	23,343,790	36,265,320	9,272,416	12,149,829	3,236,017
Delaware	67,668,429	95,026,637	19,773,560	24,972,459	2,602,246
Erie	20,791,530	42,188,126	16,877,386	20,444,730	6,316,032
Fairfield	32,587,296	64,416,134	24,902,282	31,722,927	5,455,492
Franklin	1,408,000	923,924,000	112,229,000	523,197,000	23,576,000
Fulton	15,206,567	31,432,669	12,233,821	14,681,556	3,363,135
Gallia	5,027,510	14,430,941	6,767,477	8,533,888	530,669
Geauga	23,952,193	63,274,814	32,983,771	41,627,281	5,834,925
Greene	33,105,997	69,689,129	29,630,038	38,299,901	3,786,346
Guernsey	15,038,862	28,517,938	12,067,078	13,936,581	101,332
Hamilton	278,637,000	615,975,000	265,392,000	333,956,000	82,077,000
Hancock	14,779,044	35,484,624	17,461,846	22,721,270	3,270,070
Henry	12,846,235	26,588,728	10,478,578	12,703,740	2,006,039
Hocking	0	16,597,713	6,388,498	7,480,999	272,849
Holmes	10,212,534	20,789,587	7,747,532	9,617,576	1,098,389
Huron	11,288,196	19,893,903	3,903,846	6,055,205	1,562,146
Jefferson	6,749,970	41,300,759	18,134,164	31,396,689	414,968
Knox	15,235,624	29,498,020	12,441,889	14,227,795	2,558,436
Lake	71,618,631	163,497,511	60,091,295	84,520,165	14,491,669
Licking	32,254,494	63,498,003	23,713,348	30,027,121	7,437,505
Logan	0	29,898,229	9,304,308	11,682,288	2,167,272
Lorain	111,196,340	209,746,903	68,122,550	96,759,407	28,893,161
Lucas	165,204,000	331,491,000	140,937,000	170,326,000	43,680,000
Mahoning	71,583,432	140,262,337	53,788,101	76,611,766	13,187,837
Marion	20,268,971	34,989,407	12,892,648	15,720,409	2,137,789
Medina	38,050,455	76,673,128	31,474,905	38,546,895	329,276
Miami	38,549,164	67,605,380	23,314,693	25,927,965	3,002,292
Monroe	4,059,238	8,347,576	2,578,395	3,554,944	400,350
Montgomery	238,612,672	443,111,476	168,585,230	205,572,364	68,124,991
Morrow	6,502,933	15,470,042	5,122,194	6,949,473	2,271,191
Muskingum	36,283,268	63,244,643	23,327,081	28,656,676	4,282,247
Noble	3,664,425	8,046,689	3,455,095	4,037,052	194,062
Ottawa	9,777,890	48,052,680	33,547,276	36,073,298	2,428,306
Pickaway	8,358,966	17,292,392	6,418,205	8,582,389	441,705
Pike	8,123,876	17,326,801	4,668,429	9,721,994	2,349,321
Portage	37,470,664	85,248,614	34,049,219	45,223,198	9,057,852
Preble	9,591,760	18,832,632	6,741,001	10,131,821	1,169,751
Richland	42,863,686	90,494,255	42,086,117	60,003,925	2,317,094

Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$26,003,015	\$31,631,997
11,853,149	11,995,155
21,320,335	28,297,053
13,463,680	14,607,473
13,038,359	14,321,166
22,904,742	25,728,734
34,727,051	44,234,760
3,343,425	4,234,113
9,251,055	15,952,388
51,839,769	61,576,701
2,958,409	4,121,673
8,502,206	10,480,017
163,877,000	226,488,000
7,802,276	9,012,094
20,879,474	24,115,491
67,451,932	70,054,178
15,427,364	21,743,396
27,237,715	32,693,207
377,151,000	400,727,000
13,387,978	16,751,113
5,366,384	5,897,053
15,812,608	21,647,533
27,602,882	31,389,228
14,480,025	14,581,357
199,942,000	282,019,000
9,493,284	12,763,354
11,878,949	13,884,988
8,843,865	9,116,714
10,073,622	11,172,011
12,276,552	13,838,698
9,489,102	9,904,070
12,711,789	15,270,225
64,485,677	78,977,346
26,033,377	33,470,882
16,048,669	18,215,941
84,094,335	112,987,496
117,485,000	161,165,000
50,462,734	63,650,571
17,131,209	19,268,998
37,796,957	38,126,233
38,675,123	41,677,415
4,392,282	4,792,632
169,414,121	237,539,112
6,249,378	8,520,569
30,305,720	34,587,967
3,815,575	4,009,637
9,551,076	11,979,382
8,268,298	8,710,003
5,255,486	7,604,807
30,967,564	40,025,416
7,531,060	8,700,811
28,173,236	30,490,330

Continued

**Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2003**

All Counties Reporting Under GAAP

Continued					
County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Ross	\$6,909,027	\$22,531,423	\$10,073,837	\$13,001,009	\$793,676
Sandusky	16,521,894	30,951,808	11,224,181	13,332,223	1,762,051
Scioto	10,666,572	23,740,479	7,931,342	10,855,911	1,804,978
Seneca	13,165,644	27,699,475	11,364,587	14,514,985	2,275,610
Shelby	11,206,358	27,456,439	11,947,110	14,278,415	2,653,618
Stark	63,766,136	173,285,891	90,102,327	103,814,938	14,336,427
Summit	207,075,912	400,250,810	162,978,877	196,814,579	55,132,468
Trumbull	47,120,762	101,026,274	46,259,754	52,843,622	8,367,904
Tuscarawas	42,912,218	66,820,083	14,986,134	18,037,980	7,142,089
Union	15,784,529	31,980,436	13,825,180	17,879,175	1,085,325
Van Wert	6,455,312	16,175,684	7,961,340	9,594,532	599,733
Vinton	2,090,271	8,755,789	4,151,139	4,852,127	975,046
Warren	55,130,258	119,808,013	56,043,913	62,943,990	11,949,916
Washington	20,894,895	41,421,689	16,276,619	21,191,768	2,129,379
Wayne	29,104,477	54,360,648	18,794,297	23,214,874	6,034,181
Wood	51,965,002	101,512,401	43,204,836	48,906,640	4,351,481

Unreserved/ Undesignated Fund Balance	Total Fund Balance
\$8,736,738	\$9,530,414
15,857,534	17,619,585
11,079,590	12,884,568
10,908,880	13,184,490
10,524,406	13,178,024
55,134,526	69,470,953
148,303,763	203,436,231
39,814,748	48,182,652
41,640,014	48,782,103
13,015,936	14,101,261
5,981,419	6,581,152
2,928,616	3,903,662
44,914,107	56,864,023
18,100,542	20,229,921
25,111,593	31,145,774
48,254,280	52,605,761

**General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2003**

All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Allen	\$3,793,535	\$10,711,043	\$0	\$3,889,029	\$2,919,060
Ashland	2,107,125	4,140,033	4,012	1,799,368	2,201,995
Ashtabula	4,116,756	7,810,093	0	4,330,922	3,653,041
Athens	1,512,845	4,323,504	0	1,522,675	1,638,926
Auglaize	1,902,833	2,331,927	0	1,126,503	1,291,929
Belmont	1,791,494	11,051,273	0	2,065,518	1,114,111
Bulter	29,542,959	0	0	25,920,096	7,800,798
Carroll	1,348,418	1,585,980	0	1,040,354	772,220
Clark	3,213,145	12,279,860	0	5,153,616	3,903,574
Clermont	26,740,796	0	0	9,895,194	4,544,478
Clinton	1,686,162	4,138,079	0	1,969,642	1,386,409
Crawford	1,261,969	3,220,267	0	1,821,993	1,434,342
Cuyahoga	19,576,000	158,634,000	9,000	64,659,000	10,406,000
Darke	6,821,719	0	0	1,502,318	1,103,954
Defiance	1,664,473	4,206,330	0	1,509,832	1,032,609
Delaware	3,810,073	17,466,322	0	10,602,865	3,571,944
Erie	4,526,467	11,452,269	0	1,698,134	2,354,757
Fairfield	6,432,882	9,978,566	0	4,026,862	4,082,932
Franklin	38,340,000	81,682,000	0	0	37,052,000
Fulton	1,580,813	3,959,264	0	1,629,058	1,403,437
Gallia	1,625,332	2,877,467	0	982,726	1,080,674
Geauga	6,773,628	4,712,721	0	3,220,852	2,244,333
Greene	25,179,831	0	0	0	5,138,438
Guernsey	1,193,855	4,747,108	0	1,544,150	1,195,350
Hamilton	37,063,000	61,104,000	0	57,677,000	47,892,000
Hancock	1,051,628	4,997,705	0	3,860,904	2,696,754
Henry	2,020,881	2,283,112	0	966,750	962,986
Hocking	3,651,324	0	0	985,088	802,167
Holmes	1,911,185	3,569,585	0	1,555,697	1,117,551
Huron	9,347,129	0	0	1,188,475	1,209,868
Jefferson	1,734,045	4,031,020	0	2,327,390	2,865,211
Knox	6,718,779	0	0	2,001,296	1,524,591
Lake	10,384,496	14,882,380	4,056,295	0	5,114,672
Licking	21,801,168	0	0	5,123,205	4,531,756
Logan	2,296,007	0	0	2,331,310	8,582,587
Lorain	8,870,419	13,745,707	0	1,589,641	10,508,758
Lucas	86,932,000	0	0	13,178,000	19,398,000
Mahoning	5,612,279	26,657,490	0	5,904,031	7,646,292
Marion	2,116,918	6,173,346	0	3,023,346	1,928,863
Medina	8,703,095	8,465,661	0	10,650,464	5,921,977
Miami	11,179,290	0	0	4,799,896	2,613,275
Monroe	1,850,270	0	0	371,059	333,984
Montgomery	14,960,376	64,564,376	1,989,853	0	21,684,249
Morrow	1,924,062	2,424,706	0	1,749,719	869,285
Muskingum	2,404,827	13,733,258	0	4,089,909	2,367,554
Noble	502,204	919,947	0	710,953	393,824
Ottawa	2,664,207	4,643,312	0	2,491,712	1,391,010
Pickaway	2,337,490	5,114,304	0	1,982,236	1,189,394
Pike	3,767,919	0	0	0	378,951
Portage	5,409,497	13,178,507	0	5,591,935	4,027,637
Preble	1,554,639	4,002,410	0	2,026,730	1,147,196
Richland	40,529	16,948,298	0	3,898,813	4,366,923

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

Special Assessments	All Other Revenue	Total Revenues
\$0	\$1,620,376	\$22,933,043
0	1,013,997	11,266,530
0	1,483,387	21,394,199
0	1,531,325	10,529,275
0	880,278	7,533,470
0	1,218,004	17,240,400
0	3,945,234	67,209,087
0	523,959	5,270,931
0	3,448,265	27,998,460
0	5,212,589	46,393,057
0	1,441,550	10,621,842
0	990,065	8,728,636
0	56,447,000	309,731,000
0	1,050,297	10,478,288
0	1,386,578	9,799,822
0	4,510,473	39,961,677
184,081	2,891,901	23,107,609
0	1,423,853	25,945,095
0	68,367,000	225,441,000
0	1,603,589	10,176,161
0	895,905	7,462,104
0	1,726,147	18,677,681
7,597	9,141,413	39,467,279
0	725,346	9,405,809
0	34,513,000	238,249,000
0	743,010	13,350,001
0	642,650	6,876,379
0	332,232	5,770,811
0	919,073	9,073,091
0	1,002,329	12,747,801
0	1,030,689	11,988,355
0	726,793	10,971,459
0	12,461,141	46,898,984
0	1,862,663	33,318,792
0	1,212,448	14,422,352
0	15,966,783	50,681,308
25,000	8,835,000	128,368,000
0	4,234,213	50,054,305
0	1,273,824	14,516,297
0	2,645,752	36,386,949
0	3,110,149	21,702,610
0	830,412	3,385,725
0	31,406,573	134,605,427
0	1,324,215	8,291,987
0	1,654,792	24,250,340
0	340,753	2,867,681
0	1,325,359	12,515,600
0	1,246,676	11,870,100
0	1,171,213	5,318,083
0	4,164,338	32,371,914
0	573,503	9,304,478
0	1,562,170	26,816,733

Continued

**General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2003**

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>
Ross	\$1,536,837	\$10,235,263	\$0	\$1,516,261	\$1,846,238
Sandusky	2,474,419	5,915,321	0	2,478,812	2,091,131
Scioto	1,435,503	8,250,582	0	1,642,448	1,362,772
Seneca	1,948,562	5,591,033	0	1,708,517	3,308,316
Shelby	2,121,276	3,752,744	0	2,719,952	2,053,342
Stark	12,633,158	4,371,631	0	14,670,171	9,003,657
Summit	17,248,616	33,994,904	8,445,824	23,041,130	17,761,454
Trumbull	6,863,382	12,589,055	0	3,432,169	7,535,598
Tuscarawas	3,241,592	8,664,790	0	2,293,118	2,387,499
Union	3,106,124	7,700,038	0	2,730,745	2,094,765
Van Wert	925,078	3,489,599	0	738,027	1,295,781
Vinton	1,486,894	0	0	373,210	441,451
Warren	26,278,415	0	0	6,648,533	4,046,132
Washington	2,283,542	5,890,286	12,618	2,185,235	1,765,315
Wayne	3,546,069	7,812,024	0	4,521,106	3,234,620
Wood	5,199,418	13,465,803	36,497	5,603,229	3,675,656

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

Special Assessments	All Other Revenue	Total Revenues
\$0	\$1,725,182	\$16,859,781
0	1,867,374	14,827,057
0	1,009,832	13,701,137
0	832,170	13,388,598
0	601,957	11,249,271
0	4,767,386	45,446,003
0	7,876,483	108,368,411
0	6,842,168	37,262,372
0	1,478,933	18,065,932
0	771,376	16,403,048
0	1,061,922	7,510,407
0	537,347	2,838,902
0	3,388,537	40,361,617
0	1,110,990	13,247,986
0	2,407,537	21,521,356
0	2,351,833	30,332,436

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2003**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$8,745,612	\$5,027,210	\$7,343,712	\$321,681	\$266,677	\$785,115
Ashland	4,189,287	1,415,748	4,069,485	107,629	79,340	305,600
Ashtabula	5,622,016	3,442,894	6,198,822	136,899	166,370	529,993
Athens	3,981,577	2,038,336	2,521,880	0	452,728	364,944
Auglaize	2,387,083	1,478,985	1,907,006	207,958	78,358	228,332
Belmont	5,568,451	2,134,173	5,718,903	303,770	52,768	324,866
Bulter	21,242,009	11,143,923	26,901,568	182,599	492,938	933,727
Carroll	2,172,103	757,336	1,680,305	77,794	40,951	102,119
Clark	3,801,800	7,606,277	11,016,895	3,649,123	375,388	563,567
Clermont	13,307,595	7,440,147	19,551,167	0	232,947	948,565
Clinton	4,832,891	2,073,890	3,139,113	101,910	21,411	376,150
Crawford	2,924,716	2,055,394	2,453,318	116,907	404,187	322,649
Cuyahoga	43,943,000	213,933,000	0	0	9,297,000	5,000,000
Darke	5,253,129	0	3,235,668	115,926	107,763	261,287
Defiance	3,195,517	1,243,906	1,750,377	0	22,165	346,835
Delaware	8,190,591	6,125,270	18,553,593	228,694	9,351	367,233
Erie	7,807,971	4,085,250	7,646,341	277,033	75,190	541,780
Fairfield	7,887,906	4,249,298	10,740,130	0	629,956	870,276
Franklin	54,662,000	60,109,000	89,744,000	377,000	0	3,114,000
Fulton	3,130,225	1,275,055	2,832,653	118,952	64,860	499,973
Gallia	1,869,386	887,986	2,288,495	110,828	44,063	246,008
Geauga	5,306,410	2,212,450	7,328,820	129,644	0	299,029
Greene	13,009,745	6,319,792	15,159,024	951,976	150,043	349,227
Guernsey	5,369,477	2,031,547	2,648,185	276,892	48,547	291,380
Hamilton	48,152,000	92,482,000	80,745,000	2,473,000	0	1,022,000
Hancock	4,240,184	2,548,276	4,533,911	106,312	302,116	418,088
Henry	1,308,346	833,956	1,839,381	519,173	33,455	280,154
Hocking	1,551,301	1,073,410	1,644,746	23,177	43,962	182,492
Holmes	2,549,786	1,539,556	3,475,098	34,085	57,986	265,779
Huron	4,576,918	1,950,587	4,620,499	0	106,551	1,138,771
Jefferson	4,719,734	3,541,116	709,081	0	227,774	990,784
Knox	4,746,333	1,575,402	3,115,895	104,547	180,346	770,722
Lake	11,149,091	28,943,292	0	331,982	156,185	1,050,120
Licking	14,380,298	0	14,292,887	74,383	254,779	1,402,272
Logan	3,245,485	1,822,681	5,821,484	2,490,053	64,478	198,855
Lorain	24,578,893	13,780,807	6,506,388	265,608	7,106	2,206,427
Lucas	25,153,000	40,079,000	36,374,000	245,000	867,000	1,578,000
Mahoning	11,295,007	14,427,797	16,870,182	0	0	898,581
Marion	4,469,496	1,615,177	6,373,928	12,918	314,430	265,877
Medina	9,080,786	5,748,567	14,696,281	235,109	8,393	1,328,760
Miami	9,939,595	0	9,596,298	36,131	193,201	1,823,337
Monroe	1,067,058	416,623	1,188,077	0	0	126,021
Montgomery	20,959,030	87,061,509	0	484,470	0	3,666,856
Morrow	2,829,278	697,343	3,384,167	0	33,093	338,818
Muskingum	10,077,385	5,116,264	6,557,395	302,449	473,403	437,689
Noble	1,356,571	294,163	889,841	1,000	20,108	91,229
Ottawa	3,839,833	2,144,718	5,209,772	29,946	403,731	0
Pickaway	3,517,420	1,301,339	4,713,122	132,922	86,447	418,381
Pike	2,316,954	746,554	1,615,024	95,641	37,406	454,553
Portage	11,515,892	8,676,054	12,267,116	178,173	248,391	828,201
Preble	2,949,287	1,128,075	3,827,726	24,840	76,343	247,877
Richland	6,783,834	4,099,023	9,937,457	489,315	1,394,685	562,673
Ross	3,462,011	2,213,316	913,070	260,973	591,009	420,011
Sandusky	3,517,968	2,132,838	6,256,741	121,512	117,217	1,280,146
Scioto	5,641,969	2,181,985	3,147,414	218,841	310,575	309,157
Seneca	3,654,021	2,027,499	3,676,006	30,820	86,495	235,621
Shelby	3,426,700	1,989,120	3,908,488	954,280	96,192	962,627
Stark	11,918,540	9,734,511	15,750,182	343,441	0	818,095
Summit	22,083,879	23,234,803	49,948,904	0	416,487	2,819,912
Trumbull	14,241,857	9,298,428	9,812,373	0	0	673,830

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter-governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$696,416	\$30,801	\$0	\$43,000	\$47,450	\$7,427	\$23,315,101
0	20,000	270,968	0	287,989	0	0	10,746,046
0	366,868	3,291,695	0	0	122,912	15,394	19,893,863
0	4,950	0	0	0	48,487	3,246	9,416,148
0	0	1,068,674	0	0	3,777	0	7,360,173
0	0	7,385	419,364	1,006,251	612,404	22,658	16,170,993
0	531,971	0	0	0	1,035,000	1,269,562	63,733,297
9,025	0	367,878	44,480	0	42,628	2,737	5,297,356
0	1,755,968	0	0	0	0	0	28,769,018
45,377	0	0	0	0	0	0	41,525,798
0	0	643,735	0	0	0	24,031	11,213,131
0	0	0	0	11,752	0	0	8,288,923
3,216,000	0	0	0	0	0	25,000	275,414,000
271,578	0	0	0	0	0	0	9,245,351
0	0	1,221,104	0	0	0	0	7,779,904
0	0	0	0	713,669	510,000	1,150,000	35,848,401
0	366,444	0	43,111	0	13,925	1,647	20,858,692
0	0	1,218,012	0	485,667	259,595	10,424	26,351,264
943,000	0	0	0	5,064,000	301,000	105,000	214,419,000
0	0	1,007,259	0	829,936	0	0	9,758,913
0	0	791,924	0	0	5,267	1,263	6,245,220
0	0	1,185,359	0	575,479	0	0	17,037,191
481,539	2,518,616	0	0	0	7,886	11,850	38,959,698
125,618	0	316,608	186,659	0	46,530	9,872	11,351,315
954,000	0	0	0	0	0	0	225,828,000
0	0	0	0	374,166	36,152	4,183	12,563,388
213	0	1,187,313	13,515	0	0	0	6,015,506
68,235	212,858	628,015	40,712	0	40,959	2,901	5,512,768
0	336,800	880	0	220,981	0	0	8,480,951
0	0	382,000	49,837	0	0	0	12,825,163
0	0	611,041	24,663	59,999	23,877	3,163	10,911,232
0	0	0	224,796	0	1,480	318	10,719,839
166,000	0	0	0	0	0	0	41,796,670
563,540	0	0	0	535,855	0	0	31,504,014
0	418,640	1,407,612	376,398	0	32,090	6,130	15,883,906
373	0	60	240,652	555,155	0	0	48,141,469
0	1,470,000	471,000	0	0	0	0	106,237,000
0	0	0	1,240,812	0	0	0	44,732,379
0	15,000	647,380	105,828	222,142	76,558	3,589	14,122,323
65,888	0	0	0	541,350	0	0	31,705,134
0	404,451	0	0	0	0	0	21,993,013
0	0	568,850	0	0	1,928	223	3,368,780
3,072,388	0	0	0	2,609,044	124,362	15,942	117,993,601
54,223	0	133,538	21,277	217,000	370	180	7,709,287
0	0	0	0	466,553	26,459	8,317	23,465,914
0	0	3,884	0	0	2,280	558	2,659,634
0	919,174	0	0	0	0	0	12,547,174
0	351,991	210,310	64,539	0	150,109	26,706	10,973,286
0	210,532	403	165,443	0	13,339	2,985	5,658,834
0	0	335,613	0	13,676	0	0	34,063,116
0	0	351,325	0	277,162	0	0	8,882,635
0	160,223	72,934	0	1,465,399	0	0	24,965,543
220,045	0	2,044,652	0	0	81,609	39,260	10,245,956
0	0	333,662	0	228,400	6,863	380	13,995,727
96,028	223,640	0	0	0	229,614	33,186	12,392,409
486,148	66,827	0	254,378	0	11,023	68	10,528,906
0	0	0	0	483,580	8,081	993	11,830,061
0	0	889,611	0	5,375,726	79,965	1,698	44,911,769
4,037	0	1,542,821	0	292,411	0	0	100,343,254
0	0	76,960	0	0	49,926	4,023	34,157,397

Continued

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2003**

All Counties Reporting Under GAAP

Continued

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Tuscarawas	\$4,454,542	\$3,415,442	\$3,654,427	\$144,001	\$160,352	\$538,056
Union	6,185,770	1,426,832	4,173,383	58,128	155,378	1,241,694
Van Wert	2,759,055	1,213,322	2,522,308	328,724	26,155	242,844
Vinton	1,126,380	413,577	623,114	190,544	13,856	61,770
Warren	14,563,185	4,968,250	16,264,245	0	0	836,424
Washington	3,654,036	1,151,507	2,555,429	2,762,572	146,901	609,744
Wayne	7,086,922	3,801,100	7,690,707	148,378	192,475	774,215
Wood	13,946,992	5,486,396	6,405,432	400,456	139,996	446,733

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$0	\$0	\$0	\$448,282	\$30,647	\$5,311	\$12,851,060
154,969	0	582,096	0	0	0	0	13,978,250
37,500	0	0	200,558	305,891	0	0	7,636,357
0	0	340,575	0	0	0	0	2,769,816
0	0	0	0	0	13,543	2,587	36,648,234
154,073	0	0	4,110	1,515,065	0	0	12,553,437
0	162,190	780,128	150,817	0	1,972	341	20,789,245
0	94,194	417,181	0	433,130	1,845	380	27,772,735

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2003

All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Allen	\$11,565,727	\$12,824,442	\$273,308	\$7,829,219	\$29,095,046
Ashland	4,709,572	5,174,058	81,318	2,923,179	15,200,663
Ashtabula	19,520,546	7,810,093	0	9,132,005	51,848,007
Athens	8,635,631	5,403,916	0	3,362,666	24,576,545
Auglaize	4,526,788	6,370,721	0	2,500,766	9,920,050
Belmont	8,747,834	11,551,273	0	4,416,547	22,990,980
Bulter	64,738,072	0	0	37,586,693	104,819,010
Carroll	3,601,481	1,585,980	0	2,378,194	10,267,234
Clark	15,641,536	12,279,860	0	11,514,207	55,504,661
Clermont	38,277,066	0	0	16,299,004	43,034,581
Clinton	4,917,700	4,346,463	0	3,067,556	14,026,900
Crawford	4,219,701	4,830,279	0	5,224,169	14,039,562
Cuyahoga	257,640,000	158,634,000	29,000,000	82,903,000	614,789,000
Darke	9,403,681	0	0	3,143,276	11,696,001
Defiance	4,656,570	4,206,330	0	2,785,674	14,882,517
Delaware	12,036,039	29,111,788	0	18,077,458	23,956,935
Erie	9,197,089	13,010,239	0	5,137,999	20,929,831
Fairfield	12,368,893	9,978,566	0	8,007,923	37,730,470
Franklin	310,675,000	81,682,000	0	0	411,976,000
Fulton	6,725,593	4,470,035	0	4,342,023	12,413,371
Gallia	2,091,100	3,596,869	0	1,856,363	16,078,425
Geauga	20,311,734	4,712,721	494,674	6,600,810	29,519,900
Greene	39,308,105	0	0	15,598,852	34,038,143
Guernsey	5,368,111	5,223,689	0	2,782,408	20,503,301
Hamilton	245,094,000	61,104,000	0	167,323,000	386,588,000
Hancock	7,121,284	5,773,952	0	6,552,078	24,381,810
Henry	6,899,559	2,627,626	0	3,481,241	10,729,131
Hocking	7,050,179	0	0	2,188,702	12,598,563
Holmes	5,523,704	4,135,689	0	3,383,268	11,659,357
Huron	12,303,361	0	0	2,671,850	19,046,041
Jefferson	8,666,617	8,779,047	0	6,784,643	40,675,096
Knox	11,603,148	0	0	3,115,139	14,428,199
Lake	43,408,039	14,882,380	4,775,966	0	62,814,595
Licking	33,709,515	0	0	10,361,885	35,688,727
Logan	6,273,229	0	0	5,109,858	19,080,698
Lorain	43,869,907	20,611,360	0	11,042,504	95,084,856
Lucas	176,430,000	0	0	25,809,000	184,601,000
Mahoning	41,704,064	26,657,490	0	0	93,506,537
Marion	7,641,243	6,173,346	0	4,785,221	19,701,683
Medina	21,607,062	8,465,661	0	16,331,587	40,367,576
Miami	21,310,935	0	0	12,633,018	21,046,540
Monroe	4,133,556	0	0	578,627	7,648,028
Montgomery	89,784,186	64,564,376	8,523,529	0	0
Morrow	3,156,708	2,489,471	0	2,842,992	12,259,545
Muskingum	11,427,537	13,733,258	0	7,679,245	32,234,244
Noble	1,603,940	919,947	0	1,092,902	7,500,300
Ottawa	5,767,965	4,643,312	446,739	5,033,094	11,702,579
Pickaway	4,983,394	5,399,205	0	2,888,796	12,944,408
Pike	4,782,098	0	0	0	12,701,401
Portage	22,383,208	13,187,642	0	11,790,066	41,187,642
Preble	3,508,374	4,002,410	0	3,732,003	13,110,189
Richland	12,460,383	16,948,298	0	9,095,807	55,748,879

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

Special Assessments	All Other Revenue	Total Revenues
\$1,320,657	\$7,965,411	\$70,873,810
0	2,441,526	30,530,316
0	2,195,761	90,506,412
0	4,484,072	46,462,830
514,362	1,274,887	25,107,574
0	2,878,193	50,584,827
1,796,964	6,769,770	215,710,509
16,339	1,586,506	19,435,734
38,216	8,019,517	102,997,997
867,055	7,321,916	105,799,622
74,791	4,348,604	30,782,014
94,846	2,199,317	30,607,874
0	69,345,000	1,212,311,000
185,093	2,386,339	26,814,390
422,253	2,989,509	29,942,853
594,502	6,224,346	90,001,068
864,855	4,556,462	53,696,475
344,343	4,458,977	72,889,172
0	118,042,000	922,375,000
435,850	2,335,617	30,722,489
0	2,622,833	26,245,590
302,908	3,602,125	65,544,872
150,818	5,858,808	94,954,726
19,781	1,642,921	35,540,211
0	58,630,000	918,739,000
143,598	4,299,133	48,271,855
268,750	1,851,410	25,857,717
12,258	1,087,844	22,937,546
0	2,025,781	26,727,799
91,727	2,712,260	36,825,239
0	2,973,119	67,878,522
232,199	1,490,323	30,869,008
2,238,406	25,054,441	153,173,827
130,566	3,587,174	83,477,867
100,428	2,404,413	32,968,626
713,959	21,398,746	192,721,332
1,763,000	52,251,000	440,854,000
302,510	25,393,038	187,563,639
34,869	2,424,262	40,760,624
820,641	5,076,864	92,669,391
0	4,196,765	59,187,258
0	1,676,476	14,036,687
280,320	282,380,418	445,532,829
144,477	2,531,774	23,424,967
81,362	3,625,041	68,780,687
0	955,414	12,072,503
727,553	3,266,174	31,587,416
20,191	2,138,160	28,374,154
0	4,509,027	21,992,526
233,688	5,019,225	93,801,471
126,703	866,602	25,346,281
1,207,322	4,138,968	99,599,657

Continued

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2003

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>
Ross	\$6,540,135	\$10,235,263	\$0	\$4,322,615	\$20,804,520
Sandusky	7,078,618	6,065,965	0	4,277,360	24,751,741
Scioto	4,160,024	8,250,582	0	5,421,628	29,958,548
Seneca	5,841,635	5,591,033	0	3,345,723	20,154,331
Shelby	7,581,842	7,503,131	0	4,092,039	15,238,991
Stark	41,705,229	5,564,319	0	23,757,323	125,043,646
Summit	106,129,251	33,994,904	12,570,880	39,044,625	171,499,440
Trumbull	25,005,153	16,207,174	0	6,887,748	78,776,615
Tuscarawas	9,322,046	8,664,790	0	4,857,464	23,024,231
Union	9,439,349	8,187,253	0	5,218,750	16,864,852
Van Wert	2,930,326	3,489,599	0	2,432,032	10,323,073
Vinton	1,886,345	0	0	950,654	10,299,032
Warren	46,149,053	0	0	11,518,445	28,462,239
Washington	7,658,505	8,757,302	0	3,560,282	27,930,254
Wayne	12,474,218	8,990,237	0	8,874,027	30,532,044
Wood	23,332,276	13,465,803	3,989,335	11,538,596	35,164,685

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

Special Assessments	All Other Revenue	Total Revenues
\$6,590	\$3,208,387	\$45,117,510
133,752	3,334,293	45,641,729
0	2,014,054	49,804,836
0	2,258,806	37,191,528
274,180	1,211,018	35,901,201
441,763	7,711,411	204,223,691
208,133	14,516,257	377,963,490
829,751	9,923,442	137,629,883
0	2,150,943	48,019,474
57,295	2,039,543	41,807,042
371,339	1,746,107	21,292,476
0	1,315,089	14,451,120
2,707,239	6,076,328	94,913,304
0	2,457,047	50,363,390
1,492	4,118,810	64,990,828
966,566	5,478,466	93,935,727

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2003**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$10,855,775	\$8,084,962	\$8,349,204	\$6,470,862	\$11,751,759	\$15,614,142
Ashland	4,614,741	1,678,920	4,877,894	4,156,685	9,336,813	6,029,271
Ashtabula	8,466,050	3,829,221	8,133,221	7,672,343	20,586,446	34,428,425
Athens	4,460,906	2,479,565	3,854,587	5,587,632	2,325,478	26,477,643
Auglaize	3,159,962	1,799,364	4,055,638	4,985,050	4,666,632	3,874,210
Belmont	6,083,730	2,788,251	6,776,390	5,558,015	9,490,942	14,669,348
Bulter	27,389,325	12,417,152	33,995,976	16,723,691	47,016,129	68,945,768
Carroll	2,667,802	814,526	2,199,489	3,151,217	3,646,623	4,784,676
Clark	5,531,086	7,842,437	14,754,897	10,255,824	21,382,052	40,743,409
Clermont	16,249,761	8,052,886	22,345,014	10,534,697	818,670	29,793,456
Clinton	5,311,523	2,355,579	3,319,636	4,836,309	3,398,096	8,713,056
Crawford	3,539,192	2,285,795	5,216,477	3,937,247	4,734,580	9,948,115
Cuyahoga	59,843,000	273,222,000	0	56,540,000	152,903,000	579,203,000
Darke	0	0	3,455,059	4,034,679	228,698	9,871,547
Defiance	3,843,849	1,501,370	4,267,694	3,905,957	3,773,270	5,788,053
Delaware	12,416,710	6,180,438	21,468,067	22,710,802	11,150,524	10,057,277
Erie	9,242,439	4,098,885	9,628,541	4,285,703	7,239,228	14,378,824
Fairfield	9,159,276	5,015,337	12,431,906	7,695,997	16,364,307	17,235,756
Franklin	76,651,000	62,662,000	109,799,000	47,945,000	249,010,000	324,661,000
Fulton	3,751,373	1,373,323	5,653,052	4,009,757	4,402,416	5,643,253
Gallia	2,264,198	1,099,673	3,626,574	4,689,813	3,184,384	9,353,743
Geauga	6,969,337	2,841,281	8,588,402	5,841,588	4,938,674	25,694,079
Greene	14,254,333	6,538,988	19,778,182	8,578,513	14,011,329	25,000,966
Guernsey	8,142,674	2,580,675	3,213,412	6,802,661	5,422,742	11,903,996
Hamilton	57,062,000	114,561,000	99,528,000	34,802,000	234,699,000	320,475,000
Hancock	5,202,985	2,783,272	6,188,494	3,978,102	14,001,281	9,177,482
Henry	1,997,813	966,261	2,176,227	3,990,406	1,696,137	11,060,049
Hocking	2,278,657	1,408,370	2,782,780	4,195,857	3,085,436	7,353,022
Holmes	3,626,437	1,597,405	4,155,483	4,354,476	153,368	10,811,320
Huron	5,612,014	1,950,587	5,184,246	4,847,608	6,333,951	12,345,865
Jefferson	5,774,973	3,659,596	9,971,821	5,961,808	16,624,321	17,479,547
Knox	5,983,455	1,759,399	4,953,020	4,223,164	405,707	11,853,157
Lake	15,214,133	35,072,230	0	11,546,274	19,281,500	65,551,402
Licking	17,269,018	0	16,674,332	6,644,832	512,793	36,904,464
Logan	3,902,895	2,177,108	6,442,431	6,144,956	645,803	11,663,333
Lorain	28,552,499	13,803,657	20,170,333	9,512,992	41,382,436	69,861,739
Lucas	36,018,000	54,682,000	57,037,000	16,828,000	88,949,000	120,302,000
Mahoning	14,264,791	15,870,791	22,002,969	9,597,942	46,558,702	58,951,005
Marion	5,273,196	1,910,773	8,497,685	3,638,147	7,491,899	12,111,553
Medina	12,112,114	8,314,326	17,401,603	7,814,336	22,516,552	15,263,462
Miami	13,012,999	0	15,520,763	6,088,117	9,913,898	12,473,435
Monroe	1,310,866	496,633	1,753,271	2,235,704	1,372,507	4,701,646
Montgomery	31,657,412	132,470,525	0	19,482,723	0	233,531,332
Morrow	3,561,559	1,265,428	4,391,399	2,419,567	2,782,067	5,691,139
Muskingum	10,828,545	5,307,299	8,169,253	6,997,696	1,264,062	33,996,146
Noble	1,553,918	325,071	1,259,012	2,558,230	804,712	4,178,104
Ottawa	4,442,832	2,577,097	5,913,319	5,215,118	510,416	10,723,651
Pickaway	3,940,013	1,623,115	5,327,311	4,126,037	3,765,213	6,801,381
Pike	2,785,105	977,431	2,207,834	4,683,934	3,113,939	5,458,347
Portage	14,088,090	9,684,687	13,797,999	6,529,308	28,894,714	18,812,400
Preble	3,422,402	1,417,664	4,182,682	4,651,339	2,690,693	8,187,333
Richland	9,789,609	5,679,856	11,742,617	4,884,435	28,849,877	26,803,278
Ross	3,987,089	2,363,027	7,735,939	5,306,029	591,009	20,839,973
Sandusky	4,211,821	2,490,197	8,384,166	4,417,237	308,678	18,191,391
Scioto	6,518,033	2,569,639	7,582,757	4,731,345	7,674,485	18,587,778
Seneca	4,075,891	2,313,136	4,616,140	2,860,979	6,765,262	8,525,039
Shelby	4,146,451	2,231,733	4,434,374	6,776,336	315,414	13,774,746
Stark	16,802,004	12,573,286	19,433,106	16,496,313	65,888,811	64,615,161
Summit	30,861,566	25,238,545	60,416,651	15,818,398	109,596,315	4,399,332
Trumbull	16,292,524	10,531,978	13,880,551	11,536,109	31,983,392	44,681,212
Tuscarawas	5,828,419	3,605,615	7,509,514	6,372,235	6,414,739	16,625,171

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter-governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$1,321,786	\$30,801	\$5,337,507	\$43,000	\$10,147,841	\$1,146,098	\$79,153,737
0	20,000	270,968	15,251	355,666	714,683	317,513	32,388,405
0	366,868	3,781,013	516,028	0	4,790,337	413,402	92,983,354
20,873	4,950	0	973,119	0	451,665	213,491	46,849,909
0	0	1,114,394	4,223,853	0	987,287	322,544	29,188,934
199,388	0	50,264	1,396,148	1,951,735	982,663	305,738	50,252,612
0	531,971	0	2,864,741	0	14,895,447	4,892,067	229,672,267
657,457	0	667,224	447,111	0	138,179	29,360	19,203,664
0	2,596,084	0	5,450,282	0	765,000	418,355	109,739,426
45,377	0	1,951,409	14,961,652	2,229,214	3,825,876	2,097,899	112,905,911
592,902	0	662,429	1,645,281	0	293,096	384,861	31,512,768
0	0	0	2,510,501	479,034	383,373	510,187	33,544,501
26,011,000	0	0	39,317,000	0	36,199,000	13,371,000	1,236,609,000
626,129	0	6,644,245	242,208	0	46,970	529,603	25,679,138
28,435	56,200	1,241,154	5,140,514	0	482,470	228,367	30,257,333
0	0	113,451	3,966,025	713,669	600,000	1,184,368	90,561,331
603,759	366,444	1,619,823	1,707,902	0	1,025,925	649,554	54,847,027
118,036	0	1,420,875	11,146,471	1,680,673	12,309,709	1,053,482	95,631,825
5,489,000	14,023,000	170,000	5,407,000	7,753,000	8,992,000	8,015,000	920,577,000
1,106,346	0	1,031,956	820,857	829,936	1,083,061	83,432	29,788,762
595,593	163,915	806,686	380,227	0	658,904	50,666	26,874,376
33,851	0	1,185,359	9,192,980	612,019	1,831,099	384,915	68,113,584
1,555,931	2,787,712	0	1,768,697	0	803,926	914,602	95,993,179
780,820	0	584,002	511,876	282,219	4,270,654	356,966	44,852,697
25,282,000	6,482,000	6,903,000	4,658,000	0	11,820,000	8,220,000	924,492,000
373,065	0	0	3,937,488	374,166	1,316,684	810,268	48,143,287
465,380	0	1,225,218	3,024,201	0	764,915	213,442	27,580,049
377,008	212,858	628,015	308,376	0	191,843	75,717	22,897,939
0	416,699	880	457,006	220,981	283,000	327,215	26,404,270
0	53,965	431,448	809,042	0	405,000	425,734	38,399,460
1,615,646	0	611,041	1,543,423	293,695	2,011,626	1,478,910	67,026,407
0	0	0	1,539,268	0	703,075	622,997	32,043,242
2,257,349	0	0	5,983,157	0	2,249,650	1,491,422	158,647,117
1,169,691	0	0	425,009	2,754,171	891,170	1,059,200	84,304,680
468,461	461,962	1,407,612	595,735	0	372,090	379,986	34,662,372
1,103,502	0	60	25,864,576	555,155	4,198,626	1,633,613	216,639,188
0	8,876,000	18,804,000	24,778,000	0	12,319,000	5,839,000	444,432,000
0	0	5,152,504	7,197,546	847	5,425,678	1,872,597	186,895,372
0	15,000	647,380	2,327,997	903,239	501,884	537,777	43,856,530
394,731	0	0	3,611,743	541,350	2,204,498	998,120	91,172,835
0	449,267	0	1,126,747	0	481,531	364,771	59,431,528
294,240	0	579,954	1,015,053	0	46,128	25,823	13,831,825
13,376,134	0	0	20,793,226	24,659,107	3,459,666	2,266,250	481,696,375
87,013	0	516,776	321,083	217,000	1,024,544	215,996	22,493,571
599,198	0	1,176,000	876,696	3,181,411	1,033,840	1,003,441	74,433,587
223,291	0	175,384	68,064	487,470	102,280	72,438	11,807,974
1,636	1,008,965	118,895	726,537	0	5,719,493	613,394	37,571,353
408,758	366,474	210,310	2,780,800	0	404,891	105,309	29,859,612
819,217	210,532	403	2,508,208	0	81,445	108,842	22,955,237
0	0	335,613	4,586,885	13,676	1,707,168	1,139,997	99,590,537
515,767	0	351,325	656,020	277,162	520,000	114,629	26,987,016
634,927	160,223	72,934	5,515,410	1,465,399	1,540,240	1,413,520	98,552,325
710,199	0	2,070,602	4,861,687	0	2,872,130	707,392	52,045,076
1,505,072	0	391,470	5,020,933	228,400	403,355	334,800	45,887,520
1,035,074	293,995	836,084	1,582,975	0	939,217	550,159	52,901,541
516,254	187,869	(2,451,996)	6,935,842	0	1,473,373	324,023	36,141,812
290,321	0	0	3,264,967	499,920	1,564,930	124,191	37,423,383
0	0	889,611	5,961,169	8,766,802	367,771	211,165	212,005,199
3,404,632	292,411	1,542,821	26,695,098	113,008,532	9,592,648	4,842,374	405,709,323
665,353	0	76,960	4,792,253	3,512,388	7,873,249	2,204,458	148,030,427
0	0	0	2,048,817	1,093,361	74,563	14,461	49,586,895

Continued

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2003**

All Counties Reporting Under GAAP

Continued

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Union	\$9,283,243	\$1,662,842	\$5,194,829	\$4,020,510	\$3,364,327	\$11,483,709
Van Wert	4,170,740	1,302,238	2,998,757	2,858,199	88,862	8,881,805
Vinton	1,391,264	720,986	1,019,995	4,039,940	1,353,716	4,485,681
Warren	15,406,359	7,302,996	17,971,299	5,879,020	613,223	35,358,416
Washington	4,401,186	1,605,418	5,854,746	7,309,645	12,272,864	13,058,321
Wayne	8,323,649	3,919,875	8,685,057	5,651,449	471,654	30,372,975
Wood	14,904,452	6,556,316	6,936,623	10,298,585	10,330,216	32,790,850

<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>
\$235,593	\$0	\$663,205	\$4,254,021	\$0	\$542,511	\$454,318	\$41,159,108
497,843	0	(187,153)	3,412,679	305,891	776,591	72,602	25,179,054
0	15,956	418,156	2,267,395	0	60,472	158,696	15,932,257
850,560	0	0	1,778,516	0	1,293,562	1,208,673	87,662,624
608,732	0	0	7,992,654	2,307,173	6,062,019	339,413	61,812,171
357,410	162,190	1,460,082	7,886,569	0	768,687	849,476	68,909,073
1,440,028	219,640	418,847	7,941,193	518,030	1,716,385	838,358	94,909,523

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2003

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Belmont	\$4,842,669	\$20,979,056	\$25,821,725	\$2,507,937	\$9,849,278
Bulter	13,066,234	126,842,942	139,909,176	2,016,642	69,197,334
Clark	999,207	3,888,365	4,887,572	1,206,095	328,322
Clermont	31,358,076	96,117,453	127,475,529	476,794	39,394,871
Erie	4,523,202	35,445,794	39,968,996	2,021,804	24,773,386
Fairfield	3,162,838	26,831,708	29,994,546	630,070	11,845,320
Fulton	1,337,616	16,144,754	17,482,370	959,635	8,078,016
Gallia	421,424	3,072,706	3,494,130	15,038	7,354
Geauga	10,071,646	66,271,527	76,343,173	5,904,465	40,485,261
Guernsey	755,363	3,580,734	4,336,097	205,436	1,063,428
Holmes	6,117	0	6,117	8,000	0
Jefferson	3,331,398	18,861,739	22,193,137	4,156,684	3,318,934
Lake	12,858,574	60,882,239	73,740,813	13,931,073	33,038,263
Licking	287,852	798,051	1,085,903	80,625	450,000
Lucas	2,889,000	38,756,000	41,645,000	177,000	4,907,000
Mahoning	3,826,007	3,430,578	7,256,585	3,426,636	272,043
Marion	6,249,165	85,455,477	91,704,642	2,270,655	37,250,965
Miami	458,960	3,562,752	4,021,712	186,118	1,781,644
Montgomery	55,840,000	113,173,206	169,013,206	8,755,351	43,641,162
Morrow	3,287,162	19,379,789	22,666,951	709,454	9,430,883
Ottawa	5,952,783	67,129,841	73,082,624	2,693,431	30,991,719
Portage	2,431,356	14,301,336	16,732,692	3,008,775	6,566,401
Summit	5,301,838	6,528,886	11,830,724	281,869	669,720
Trumbull	4,195,654	15,169,620	19,365,274	227,173	633,291
Tuscarawas	1,757,149	4,628,576	6,385,725	165,371	1,168,047
Warren	22,887,677	69,825,754	92,713,431	2,102,553	19,467,137

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$12,357,215	\$7,699,896	\$576,814	\$5,187,800	\$13,464,510
71,213,976	51,994,219	5,204,414	11,496,567	68,695,200
1,534,417	2,539,765	0	813,390	3,353,155
39,871,665	51,303,788	2,927,263	33,372,813	87,603,864
26,795,190	10,075,169	0	3,098,637	13,173,806
12,475,390	14,674,274	133,620	2,711,262	17,519,156
9,037,651	8,300,103	0	144,616	8,444,719
22,392	3,072,706	0	399,032	3,471,738
46,389,726	22,717,769	795,175	6,440,503	29,953,447
1,268,864	2,427,344	0	639,889	3,067,233
8,000	0	0	(1,883)	(1,883)
7,475,618	11,622,203	315,595	2,779,721	14,717,519
46,969,336	21,928,744	0	4,842,733	26,771,477
530,625	303,051	0	252,227	555,278
5,084,000	33,701,000	0	2,860,000	36,561,000
3,698,679	2,367,386	0	1,190,520	3,557,906
39,521,620	47,049,612	0	5,133,410	52,183,022
1,967,762	1,706,780	0	347,170	2,053,950
52,396,513	69,497,705	38,722,654	8,396,334	116,616,693
10,140,337	9,721,137	0	2,805,477	12,526,614
33,685,150	35,790,498	0	3,606,976	39,397,474
9,575,176	5,237,605	0	1,919,911	7,157,516
951,589	4,594,962	0	6,284,173	10,879,135
860,464	14,532,176	0	3,972,634	18,504,810
1,333,418	3,396,447	0	1,655,860	5,052,307
21,569,690	45,195,586	159,338	25,788,817	71,143,741

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2003

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Rev/(Exp)
Belmont	\$2,859,329	\$1,474,994	\$586,948	\$797,387	(\$323,819)
Bulter	16,675,326	14,266,723	4,994,480	(2,585,877)	(2,646,232)
Clark	1,572,764	1,433,926	99,360	39,478	(19,381)
Clermont	11,096,315	5,033,156	3,290,588	2,772,571	(1,844,114)
Erie	8,032,437	6,562,305	789,558	680,574	(1,407,551)
Fairfield	1,869,470	1,107,031	626,961	135,478	(448,492)
Fulton	1,330,070	1,405,649	3,382	(78,961)	(410,021)
Gallia	488,380	351,233	646,718	(509,571)	0
Geauga	8,321,188	4,128,494	1,601,373	2,591,321	(990,418)
Guernsey	1,506,432	1,446,696	194,449	(134,713)	(74,969)
Holmes	3,418	8,773	0	(5,355)	0
Jefferson	4,198,098	2,752,511	886,367	559,220	(114,011)
Lake	18,788,736	6,993,407	3,437,225	8,358,104	(3,613,212)
Licking	274,520	193,145	56,793	24,582	(28,851)
Lucas	1,065,000	698,000	1,507,000	(1,140,000)	(306,000)
Mahoning	538,947	239,377	85,056	214,514	73,919
Marion	5,128,887	3,913,104	857,984	357,799	(1,643,572)
Miami	694,850	705,759	101,940	(112,849)	(65,226)
Montgomery	27,987,962	22,621,939	3,236,579	2,129,444	(798,152)
Morrow	2,579,148	1,456,771	614,038	508,339	(178,863)
Ottawa	4,390,357	1,605,191	1,572,211	1,212,955	(780,983)
Portage	2,762,779	1,272,496	373,868	1,116,415	(278,153)
Summit	648,536	1,447,551	206,087	(1,005,102)	(66,184)
Trumbull	3,941,346	3,560,624	985,055	(604,333)	4,886
Tuscarawas	658,717	585,279	156,763	(83,325)	(27,976)
Warren	7,764,593	5,706,655	1,944,638	113,300	(1,047,669)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$48,489	\$522,057	\$2,334,732
0	0	8,084,628	2,852,519	11,049,592
0	0	0	20,097	(206,888)
240,000	0	3,638,330	4,806,787	30,881,282
0	0	89,585	(637,392)	2,501,398
0	0	1,205,164	892,150	2,532,768
23,754	0	2,025,947	1,560,719	377,981
0	0	0	(509,571)	406,386
88,695	2,545	526,466	2,213,519	4,167,181
93,563	30,000	56,906	(89,213)	549,927
0	0	0	(5,355)	(1,883)
0	0	594,407	1,039,616	(825,286)
0	0	2,348,099	7,092,991	(1,072,499)
0	0	0	(4,269)	207,227
0	0	2,291,000	845,000	2,712,000
138,437	21,385	574,787	980,272	399,371
0	0	3,137,388	1,851,615	3,978,510
0	0	0	(178,075)	272,842
404,482	116,000	972,483	2,592,257	47,084,649
0	0	1,397,993	1,727,469	2,577,708
60,913	185,432	622,554	930,007	3,259,352
0	0	0	838,262	(577,419)
0	(21,852)	44,856	(1,004,578)	5,019,969
566,200	882,550	297,656	(618,141)	3,968,481
0	538	0	(111,839)	1,591,778
0	0	7,764,879	6,830,510	20,785,124

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2003

All Counties Reporting Under GAAP

County	Long-Term Obligations				Total Long-Term Obligations
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Belmont	\$816,008	\$6,919,000	\$34,826	\$2,079,444	\$9,849,278
Bulter	0	28,855,000	0	40,342,334	69,197,334
Clark	0	0	273,600	54,722	328,322
Clermont	0	34,965,000	573,300	3,856,571	39,394,871
Erie	8,210,172	0	16,529,579	33,635	24,773,386
Fairfield	8,621,120	0	0	3,224,200	11,845,320
Fulton	0	0	7,876,850	201,166	8,078,016
Gallia	0	0	0	7,354	7,354
Geauga	4,760,000	30,075,000	2,314,096	3,336,165	40,485,261
Guernsey	502,281	0	534,339	26,808	1,063,428
Holmes	0	2,776,000	113,363	42,100	2,931,463
Jefferson	0	0	3,217,952	100,982	3,318,934
Lake	3,760,000	0	28,575,304	702,959	33,038,263
Licking	0	0	0	455,000	455,000
Lucas	0	0	4,907	0	4,907
Mahoning	7,023	0	0	265,020	272,043
Marion	478,189	0	36,712,992	59,784	37,250,965
Miami	1,345,049	0	425,000	11,595	1,781,644
Montgomery	2,440,014	40,210,000	0	991,148	43,641,162
Morrow	7,056,257	0	2,352,395	22,231	9,430,883
Ottawa	1,871,800	0	29,058,360	61,559	30,991,719
Portage	0	6,170,204	232,992	163,205	6,566,401
Summit	163,768	0	502,127	3,825	669,720
Trumbull	183,960	0	411,214	38,117	633,291
Tuscarawas	0	0	1,164,505	3,542	1,168,047
Warren	0	17,987,587	0	1,479,550	19,467,137

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Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2003

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Allen	\$3,136,584	\$29,837,827	\$32,974,411	\$507,930	\$6,755,423
Athens	1,345,099	5,113,103	6,458,202	87,378	1,317,284
Auglaize	221,979	3,504,336	3,726,315	64,481	0
Belmont	1,651,320	8,942,040	10,593,360	2,936,952	3,689,781
Bulter	23,186,682	174,802,870	197,989,552	5,540,635	61,574,822
Carroll	682,921	7,730,746	8,413,667	273,935	3,260,724
Clark	3,516,719	15,204,388	18,721,107	2,934,124	3,605,893
Clermont	50,842,613	135,544,288	186,386,901	46,223,173	46,223,173
Cuyahoga	7,196,000	35,198,000	42,394,000	8,267,000	8,902,000
Defiance	692,170	4,693,889	5,386,059	229,153	157,687
Erie	4,119,736	48,723,036	52,842,772	1,952,629	17,229,688
Fairfield	8,632,436	26,668,451	35,300,887	1,703,965	18,042,966
Fulton	1,052,345	5,038,195	6,090,540	296,000	1,555,295
Gallia	441,440	4,607,894	5,049,334	106,031	2,068,650
Geauga	4,547,759	12,399,363	16,947,122	469,195	8,764,586
Greene	12,128,137	135,422,360	147,550,497	10,122,137	95,431,969
Guernsey	207,194	806,376	1,013,570	25,372	393,164
Hamilton	36,396,000	947,409,000	983,805,000	33,700,000	511,207,000
Holmes	1,200,445	4,934,628	6,135,073	557,324	2,931,463
Jefferson	980,481	16,697,679	17,678,160	2,575,379	2,224,548
Knox	1,690,455	2,955,260	4,645,715	69,825	113,864
Lake	12,288,586	122,902,107	135,190,693	5,213,751	39,041,505
Licking	0	9,175,816	11,454,486	186,705	394,937
Lorain	350,274	10,395,576	10,745,850	475,372	1,369,430
Lucas	4,846,000	13,356,000	18,202,000	748,000	9,447,000
Mahoning	19,279,901	61,482,802	80,762,703	5,472,389	26,075,001
Marion	1,909,500	9,965,368	11,874,868	75,810	3,397,203
Medina	14,007,030	150,315,842	164,322,872	2,504,473	51,664,700
Miami	197,095	4,880,308	5,077,403	310,915	2,446,108
Montgomery	50,556,400	211,819,919	262,376,319	13,074,430	84,000,039
Muskingum	4,858,951	25,124,518	29,983,469	360,217	5,034,489
Pike	2,346,376	0	2,346,376	209,135	9,710
Portage	12,353,937	55,498,985	67,852,922	3,231,270	17,484,890
Preble	100,287	68,760	169,047	251,743	181,728
Richland	2,329,700	23,636,431	25,966,131	84,011	26,855
Sandusky	590,996	6,079,492	6,670,488	81,921	264,239
Scioto	928,746	13,667,411	14,596,157	572,077	7,588,677
Seneca	41,752	626,454	668,206	6,557	0
Shelby	263,540	7,850,459	8,113,999	149,598	1,887,775
Stark	20,361,794	106,049,200	126,410,994	7,696,464	32,508,306
Summit	16,707,880	215,730,809	232,438,689	8,085,677	86,377,306
Trumbull	7,132,353	15,748,055	22,880,408	1,395,700	12,374,823
Tuscarawas	1,972,378	11,198,078	13,170,456	120,693	2,122,823
Warren	13,454,381	76,732,867	90,187,248	2,033,164	7,548,755
Washington	460,445	4,640,780	5,101,225	79,486	1,231,709
Wayne	293,756	3,766,592	4,060,348	16,863	22,564

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$7,263,353	\$19,276,440	\$3,084,063	\$3,350,555	\$25,711,058
1,404,662	3,776,213	0	1,277,327	5,053,540
64,481	3,456,836	0	204,998	3,661,834
6,626,733	2,780,845	0	1,185,782	3,966,627
67,115,457	93,363,384	9,952,443	27,558,268	130,874,095
3,534,659	4,482,076	28,970	367,962	4,879,008
6,540,017	8,979,555	0	3,201,535	12,181,090
46,796,464	80,423,829	4,343,395	54,823,213	139,590,437
17,169,000	18,097,000	0	7,128,000	25,225,000
386,840	4,530,889	0	468,330	4,999,219
19,182,317	30,628,293	0	3,032,162	33,660,455
19,746,931	12,042,057	127,605	3,384,294	15,553,956
1,851,295	3,368,666	0	870,579	4,239,245
2,174,681	2,506,944	0	367,709	2,874,653
9,233,781	3,511,842	0	4,201,499	7,713,341
105,554,106	31,352,904	432,780	10,210,707	41,996,391
418,536	417,181	0	177,853	595,034
544,907,000	252,441,000	5,589,000	180,868,000	438,898,000
3,488,787	1,950,765	0	695,521	2,646,286
4,799,927	11,660,900	318,359	898,974	12,878,233
183,689	2,882,555	0	1,579,471	4,462,026
44,255,256	80,775,708	0	10,159,729	90,935,437
581,642	8,763,816	0	2,109,028	10,872,844
1,844,802	8,955,388	0	(54,340)	8,901,048
10,195,000	3,500,000	0	4,507,000	8,007,000
31,547,390	33,726,454	7,128,966	8,359,893	49,215,313
3,473,013	6,143,077	348,241	1,910,537	8,401,855
54,169,173	97,537,439	0	12,616,260	110,153,699
2,757,023	2,300,680	0	19,700	2,320,380
97,074,469	123,509,815	25,384,249	16,407,786	165,301,850
5,394,706	19,934,336	0	4,654,427	24,588,763
218,845	1,743,117	0	384,414	2,127,531
20,716,160	35,431,404	119,930	11,585,428	47,136,762
433,471	5,400	0	(269,824)	(264,424)
110,866	23,636,431	0	2,218,834	25,855,265
346,160	5,799,492	0	524,836	6,324,328
8,160,754	5,596,744	144,398	694,261	6,435,403
6,557	623,661	0	37,988	661,649
2,037,373	4,972,820	0	1,103,806	6,076,626
40,204,770	67,904,026	0	18,302,198	86,206,224
94,462,983	126,873,679	0	11,102,027	137,975,706
13,770,523	2,681,935	0	6,427,950	9,109,885
2,243,516	9,941,405	0	985,535	10,926,940
9,581,919	68,229,187	232,651	12,143,491	80,605,329
1,311,195	3,358,991	0	431,039	3,790,030
39,427	3,766,592	0	254,329	4,020,921

Sewer Enterprise Funds
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2003

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Rev/(Exp)	Transfers-In
Allen	\$3,926,324	\$2,869,863	\$1,209,809	(\$153,348)	(\$305,634)	\$0
Athens	645,221	384,873	109,376	150,972	110,831	0
Auglaize	174,315	203,665	96,729	(126,079)	0	0
Belmont	1,134,397	623,592	176,654	334,151	(78,394)	22,000
Bulter	16,947,133	11,944,257	6,586,981	(1,584,105)	(3,107,458)	0
Carroll	605,549	497,863	224,886	(117,200)	(130,261)	0
Clark	3,097,002	1,994,396	449,765	652,841	682,130	0
Clermont	13,428,949	5,492,641	6,655,893	1,280,415	(1,508,890)	0
Cuyahoga	10,327,000	8,037,000	1,565,000	725,000	(461,000)	0
Defiance	446,122	240,305	100,223	105,594	14,496	31,349
Erie	6,258,272	3,400,780	1,682,717	1,174,775	(1,166,470)	254,179
Fairfield	2,439,518	1,528,066	543,518	367,934	(495,939)	0
Fulton	224,529	320,867	10,734	(107,072)	(69,235)	23,754
Gallia	181,516	118,689	146,080	(83,253)	(74,599)	0
Geauga	4,105,550	3,660,288	2,034,865	(1,589,603)	373,039	95,970
Greene	15,641,280	6,439,112	2,462,580	6,739,588	(4,319,055)	189,067
Guernsey	195,386	169,571	20,851	4,964	(19,656)	15,100
Hamilton	128,579,000	79,974,000	27,884,000	20,721,000	(19,275,000)	0
Holmes	902,225	375,253	213,038	313,934	(133,040)	0
Jefferson	881,449	535,715	614,723	(268,989)	(133,145)	0
Knox	1,041,158	843,465	108,428	89,265	11,063	0
Lake	14,610,899	8,683,571	4,607,592	1,319,736	(2,130,425)	0
Licking	2,005,199	1,758,085	353,542	(106,428)	(21,934)	0
Lorain	1,203,983	922,938	281,045	(313,228)	(74,001)	0
Lucas	5,025,000	3,269,000	457,000	1,299,000	(613,000)	0
Mahoning	18,207,750	13,166,773	2,825,708	2,215,269	(1,143,012)	8,655,558
Marion	1,066,266	886,042	331,246	(151,022)	(118,912)	0
Medina	10,185,117	9,444,228	2,861,940	(2,121,051)	(1,372,039)	0
Miami	1,147,095	1,176,369	161,159	(190,433)	(126,392)	0
Montgomery	36,234,276	26,408,502	7,877,653	1,948,121	(3,017,196)	74,008
Muskingum	1,735,163	1,626,027	776,873	(667,737)	(280,343)	9,819
Pike	411,705	316,544	79,854	15,307	18,102	21,772
Portage	8,352,391	3,369,965	1,510,525	3,471,901	284,926	0
Preble	19,997	47,638	600	(28,241)	(8,195)	0
Richland	2,505,657	1,011,192	1,133,739	360,726	(47,253)	0
Sandusky	902,068	573,467	179,102	149,499	(28,729)	8,578
Scioto	2,079,013	1,706,686	363,779	8,548	607,656	0
Seneca	68,904	77,577	20,046	(28,719)	0	8,553
Shelby	521,965	676,342	204,807	(359,184)	(153,893)	371,283
Stark	17,250,274	10,870,253	3,293,284	3,086,737	(1,902,276)	0
Summit	27,638,592	23,754,231	6,155,508	(2,271,147)	(2,303,836)	0
Trumbull	8,426,858	5,650,193	2,034,060	742,605	42,446	1,401,520
Tuscarawas	1,190,485	858,235	410,014	(77,764)	(73,669)	538
Warren	6,645,735	5,781,330	2,104,212	(1,239,807)	(314,723)	0
Washington	355,649	255,062	164,866	(64,279)	(39,656)	0
Wayne	309,445	335,199	52,863	(78,617)	0	49,013

Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$106,000	\$2,009,935	\$1,444,953	\$2,628,654
715	0	261,088	1,257,721
0	0	(126,079)	157,498
31,765	4,200	250,192	(1,285,632)
0	13,809,849	9,118,286	17,646,047
0	0	(247,461)	408,986
0	0	1,334,971	582,595
0	4,180,002	3,951,527	4,619,440
0	0	264,000	(1,071,000)
0	954,957	1,106,778	463,017
0	69,155	331,639	2,167,107
0	1,548,309	1,420,304	6,928,471
0	136,282	(16,271)	756,345
0	0	(157,852)	335,409
44,416	375,800	(789,210)	4,078,564
7,265	593,456	3,195,791	2,006,000
0	0	408	181,822
0	7,060,000	8,506,000	2,696,000
0	0	180,894	643,121
0	26,996	(375,138)	(1,594,898)
15,181	822,652	907,799	1,620,630
0	2,062,707	1,252,018	7,074,835
22,985	0	(151,347)	(186,705)
0	0	(387,229)	(125,098)
0	0	686,000	4,098,000
8,828,158	1,063,289	1,962,946	13,807,512
0	79,844	(190,090)	1,833,690
0	6,246,601	2,753,511	11,502,557
0	0	(316,825)	(113,820)
116,000	642,141	(468,926)	37,481,970
36,033	1,224,080	249,786	4,498,734
0	0	55,181	2,137,241
23,164	0	3,733,663	9,122,667
0	0	(36,436)	(151,456)
293,259	0	20,214	2,245,689
139,943	0	(10,595)	509,075
0	0	616,204	356,669
0	0	(20,166)	35,195
0	193,500	51,706	113,942
0	5,248,805	6,433,266	12,665,330
69,199	5,003,387	359,205	8,622,203
1,603,886	754,965	1,337,650	5,736,653
0	0	(150,895)	1,851,685
0	6,107,117	4,552,587	11,421,217
0	0	(103,935)	380,959
0	1,361,149	1,331,545	276,893

**Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2003**

All Counties Reporting Under GAAP

County	Long-Term Obligations				Total Long-Term Obligations
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Allen	\$0	\$6,465,234	\$251,458	\$38,731	\$6,755,423
Athens	120,000	612,000	585,284	0	1,317,284
Belmont	169,392	0	0	3,520,389	3,689,781
Bulter	466,770	60,665,000	0	443,052	61,574,822
Carroll	0	3,175,700	77,824	7,200	3,260,724
Clark	3,367,900	0	262,500	(24,507)	3,605,893
Clermont	0	37,560,000	4,017,303	4,645,870	46,223,173
Cuyahoga	0	0	5,688,000	3,214,000	8,902,000
Defiance	55,000	94,000	0	8,687	157,687
Erie	7,240,152	0	8,711,877	1,277,659	17,229,688
Fairfield	7,423,679	0	1,989,334	8,629,953	18,042,966
Fulton	0	0	1,149,129	406,166	1,555,295
Gallia	0	1,867,400	201,250	0	2,068,650
Geauga	130,000	156,000	8,393,592	84,994	8,764,586
Greene	0	73,021,720	6,051,269	16,358,980	95,431,969
Guernsey	0	0	389,195	3,969	393,164
Hamilton	0	0	0	511,207,000	511,207,000
Holmes	0	2,776,000	113,363	42,100	2,931,463
Jefferson	0	0	2,194,748	29,800	2,224,548
Knox	0	0	70,811	43,053	113,864
Lake	0	0	6,397,653	32,643,852	39,041,505
Licking	0	316,000	0	68,937	384,937
Lorain	0	0	1,328,076	41,354	1,369,430
Lucas	0	0	9,447,000	0	9,447,000
Mahoning	274,842	8,065,000	17,033,976	701,183	26,075,001
Marion	1,437,000	1,301,100	524,344	134,759	3,397,203
Medina	0	0	51,282,853	381,847	51,664,700
Miami	2,239,951	0	196,000	10,157	2,446,108
Montgomery	22,900,000	9,333,935	0	51,766,104	84,000,039
Muskingum	4,179,486	566,700	286,832	1,471	5,034,489
Pike	0	0	0	9,710	9,710
Portage	0	4,828,902	12,562,707	93,281	17,484,890
Preble	0	0	181,728	0	181,728
Richland	0	0	0	26,855	26,855
Sandusky	240,000	0	0	24,239	264,239
Scioto	2,819,182	195,000	142,057	4,432,438	7,588,677
Shelby	0	0	1,852,490	35,285	1,887,775
Stark	15,272,703	0	17,232,513	3,046	32,508,262
Summit	61,214,366	0	24,456,150	706,790	86,377,306
Trumbull	655,000	1,837,591	5,572,994	4,309,145	12,374,730
Tuscarawas	0	0	879,488	1,243,335	2,122,823
Warren	0	6,735,677	665,244	147,834	7,548,755
Washington	0	0	1,231,709	0	1,231,709
Wayne	0	0	0	22,564	22,564

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Landfill Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2003

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashland	\$183,895	\$72,863	\$1,529,961	\$24,262	\$1,883,694
Carroll	14,634	0	14,634	0	3,733,488
Defiance	7,696,391	6,945,279	14,641,670	318,319	2,480,756
Erie	8,861,144	9,636,131	18,497,275	11,794,413	15,426,467
Hancock	1,927,912	5,194,103	7,122,015	176,762	1,610,288
Henry	1,493,309	506,067	1,999,376	604,831	1,834,700
Huron	607,629	3,264,145	3,871,774	465,351	4,299,297
Knox	62,714	143,164	205,878	83,300	1,857,945
Lake	12,859,081	16,825,750	29,684,831	2,733,710	12,895,490
Medina	2,725,951	10,871,056	13,597,007	888,205	6,855,361
Miami	496,004	3,325,488	3,821,492	501,006	1,358,913
Montgomery	46,374,460	40,367,417	86,741,877	6,259,939	32,432,446
Portage	1,085,481	2,379,498	3,464,979	389,568	754,934
Preble	1,043,173	1,810,634	2,853,807	1,039,016	5,484,043
Wood	1,816,652	2,297,504	4,114,156	527,605	6,338,469

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$1,907,956	\$72,863	\$1,273,203	(\$1,724,061)	(\$377,995)
3,733,488	0	0	(3,718,854)	(3,718,854)
2,799,075	2,551,431	1,725,118	7,566,046	11,842,595
27,220,880	3,362,615	0	(12,086,220)	(8,723,605)
1,787,050	1,343,525	0	3,991,440	5,334,965
2,439,531	0	0	(440,155)	(440,155)
4,764,648	1,593,809	0	(2,486,683)	(892,874)
1,941,245	143,164	0	(1,878,531)	(1,735,367)
15,629,200	1,692,145	0	12,363,486	14,055,631
7,743,566	4,026,735	0	1,826,706	5,853,441
1,859,919	1,870,488	0	91,085	1,961,573
38,692,385	5,127,226	21,742,040	21,180,226	48,049,492
1,144,502	1,298,586	0	1,021,891	2,320,477
6,523,059	685,078	0	(4,354,330)	(3,669,252)
6,866,074	(16,781)	0	(2,735,137)	(2,751,918)

Landfill Enterprise Funds
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2003

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Rev/(Exp)
Ashland	\$265,062	\$364,264	\$3,799	(\$103,001)	\$0
Carroll	85,000	140,825	0	(55,825)	70,000
Defiance	2,441,085	1,300,625	209,071	931,389	92,278
Erie	3,059,132	4,710,627	392,421	(2,043,916)	(235,185)
Hancock	2,718,965	2,046,456	219,955	452,554	67,450
Henry	1,011,585	781,496	46,467	183,622	553
Huron	2,283,191	2,421,579	184,108	(322,496)	(223,919)
Knox	0	(250,562)	0	250,562	0
Lake	5,833,417	6,548,023	421,745	(1,136,351)	15,736
Medina	6,494,298	5,679,253	353,350	461,695	(264,755)
Miami	4,721,980	4,395,711	128,756	197,513	(182,537)
Montgomery	24,613,666	14,680,796	1,881,751	8,051,119	(2,414,725)
Portage	2,886,138	2,607,570	275,535	3,033	28,098
Preble	2,883,124	2,085,426	224,067	573,631	(278,571)
Wood	1,608,139	739,917	301,446	566,776	(32,746)

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$33,000	\$0	(\$136,001)	\$159,633
0	0	0	14,175	14,634
0	0	0	1,023,667	7,378,072
0	(40,000)	0	(2,239,101)	(2,933,269)
0	0	0	520,004	1,751,150
30,000	0	0	214,175	888,478
336,000	86,780	0	(297,195)	142,278
168,150	0	0	418,712	(20,586)
0	0	714,561	(406,054)	10,125,371
4,000	0	0	200,940	1,837,746
0	0	0	14,976	(5,002)
1,510,458	0	0	7,146,852	40,114,521
0	0	0	31,131	695,913
0	0	0	295,060	4,157
291,176	19,281	10,000	815,925	1,289,047

Landfill Enterprise Funds
Long-Term Obligations
As of December 31, 2003

All Counties Reporting Under GAAP

County	Long-Term Obligations				Total Long-Term Obligations
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Ashland	\$0	\$0	\$0	\$1,883,694	\$1,883,694
Carroll	0	3,175,700	77,824	3,740,688	6,994,212
Defiance	0	0	213,645	2,267,111	2,480,756
Erie	5,841,990	0	0	9,584,477	15,426,467
Hancock	205,000	0	0	1,405,288	1,610,288
Henry	0	0	0	1,834,700	1,834,700
Huron	1,328,741	0	0	2,970,556	4,299,297
Knox	0	0	0	1,857,945	1,857,945
Lake	0	0	0	12,895,490	12,895,490
Medina	0	0	6,844,321	11,040	6,855,361
Miami	1,305,000	0	0	53,913	1,358,913
Montgomery	0	30,780,168	0	1,652,278	32,432,446
Portage	0	660,000	0	94,934	754,934
Preble	3,431,826	0	0	2,052,217	5,484,043
Wood	1,292,206	0	0	5,046,263	6,338,469

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General Long- Term Obligations
As of December 31, 2003

All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Allen	\$14,939,420	\$7,875,580	\$0	\$287,680	\$46,190
Ashland	5,655,000	0	0	0	9,955
Ashtabula	9,199,584	260,000	0	25,000	218,891
Athens	2,840,000	0	0	1,041,709	90,896
Auglaize	2,775,000	1,605,000	384,269	0	0
Belmont	3,841,906	0	1,955,000	400,000	244,824
Bulter	47,535,289	12,748,000	14,485,000	1,024,945	133,800
Carroll	302,000	42,000	0	24,419	40,991
Clark	7,035,000	0	0	0	0
Clermont	41,735,000	3,624,000	0	0	0
Clinton	4,860,000	60,280	0	587,074	0
Crawford	10,739,860	0	0	0	0
Cuyahoga	288,225,000	0	0	3,332,000	25,130,000
Darke	4,080,000	25,770	0	0	66,811
Defiance	2,260,000	821,400	0	1,150,614	5,399
Delaware	31,522,106	635,000	0	0	0
Erie	8,970,000	2,336,523	0	0	14,725
Fairfield	18,491,221	1,847,000	3,600,000	517,000	919,321
Franklin	129,471,000	5,350,000	3,809,000	0	1,642,000
Fulton	633,473	135,000	0	1,071,067	5,690
Gallia	680,000	0	0	0	110,391
Geauga	860,000	3,865,474	1,200,000	0	0
Greene	16,330,000	550,000	0	2,344,963	3,194
Guernsey	10,451,699	590,444	541,176	0	182,948
Hamilton	117,450,000	3,805,000	19,490,000	0	0
Hancock	11,495,062	1,093,821	0	536,184	0
Henry	982,000	300,658	2,885,000	617,040	25,967
Hocking	535,000	76,190	368,075	0	224,419
Holmes	5,322,000	0	0	0	0
Huron	8,193,369	0	0	0	0
Jefferson	24,881,495		783,160	317,813	87,425
Knox	11,910,000	260,000	175,000	0	7,757
Lake	15,085,000	7,266,700	0	0	347,908
Licking	11,793,630	218,816	0	0	0
Logan	8,295,000	0	0	0	70,071
Lorain	25,320,000	5,175,182	0	0	0
Lucas	50,500,000	32,445,000	0	23,614,000	6,335,000
Mahoning	26,029,840	0	11,109,863	0	0
Marion	10,451,680	208,320	0	225,255	0
Medina	13,085,244	2,433,492	0	2,996,628	0
Miami	7,560,000	0	0	0	152,715
Monroe	285,727	0	0	0	1,728
Montgomery	36,805,000	2,360,477	0	0	1,186,575
Morrow	2,505,000	49,184	2,590,000	362,881	45,823
Muskingum	15,710,000	1,200,997	0	0	64,735
Noble	1,200,000	0	23,044	0	0
Ottawa	7,691,165	5,868,800	0	15,778,667	39,628

Compensated Absences	All Other Liabilities	Total Liabilities
\$2,399,018	\$198,000	\$25,745,888
866,425	0	6,531,380
2,803,491	0	12,506,966
1,301,881	2,879,095	8,153,581
1,057,055	0	5,821,324
2,810,148	0	9,251,878
5,688,972	24,890,000	106,506,006
934,686	0	1,344,096
4,792,699	(2,415)	11,825,284
3,740,657	330,707	49,430,364
1,001,541	0	6,508,895
969,883	0	11,709,743
21,382,000	76,764,000	414,833,000
1,300,812	0	5,473,393
969,180	0	5,206,593
2,016,623	0	34,173,729
1,626,365	2,500,000	15,447,613
3,197,452	19,193	28,591,187
30,639,000	9,948,000	180,859,000
730,449	782,774	3,358,453
1,424,099	0	2,214,490
1,655,786	0	7,581,260
3,983,822	0	23,211,979
1,385,897	0	13,152,164
37,741,000	20,491,000	198,977,000
2,892,869	0	16,017,936
1,345,784	2,248,196	8,404,645
786,317	0	1,990,001
865,369	0	6,187,369
0	245,000	8,438,369
2,159,293	3,222,403	31,451,589
811,447	0	13,164,204
9,853,702	0	32,553,310
3,059,490	0	15,071,936
1,126,269	0	9,491,340
9,534,122	0	40,029,304
47,747,000	28,907,000	189,548,000
7,355,126	(7,843,620)	36,651,209
1,394,723	0	12,279,978
2,700,333	0	21,215,697
2,401,442	147,923	10,262,080
410,471	0	697,926
17,569,313	0	57,921,365
525,545	0	6,078,433
2,595,527	14,950,543	34,521,802
330,613	0	1,553,657
1,301,249	0	30,679,509
Continued		

General Long- Term Obligations
As of December 31, 2003

All Counties Reporting Under GAAP

Continued	General	Special	Notes	Loans	Capital
County	Obligation	Assessment	Payables	Payable	Leases
	Bonds	Bonds			
Pickaway	\$21,985	\$138,000	\$1,723,866	\$0	\$281,012
Pike	1,159,604	0	0	0	52,073
Portage	17,125,902	1,298,057	0	714,066	0
Preble	3,557,555	0	65,000	0	0
Richland	8,886,117	10,286,652	0	0	1,664,244
Ross	8,140,000	0	0	0	244,894
Sandusky	5,840,000	34,386	0	1,821,328	0
Scioto	7,938,903	0	1,007,000	66,550	349,537
Seneca	6,790,000	0	1,280,000	118,472	0
Shelby	2,437,000	0	1,014,100	39,864	42,905
Stark	0	2,742,591	0	0	499,889
Summit	87,704,848	0	15,734,270	0	1,583,159
Trumbull	15,260,499	3,472,164	5,785,000	2,170,916	210,596
Tuscarawas	0	0	0	0	209,385
Union	3,655,000	0	5,675,000	129,881	0
Van Wert	2,815,279	509,334	0	0	77,355
Vinton	2,391,485	0	0	0	0
Warren	6,505,000	16,746,000	0	6,761,696	72,905
Washington	3,690,000	4,427,000	68,712	0	0
Wayne	12,321,500	0	0	43,558	11,223
Wood	13,234,300	2,709,944	0	0	24,682

Compensated Absences	All Other Liabilities	Total Liabilities
\$1,059,483	\$0	\$3,224,346
0	0	1,211,677
3,589,187	0	22,727,212
742,726	0	4,365,281
2,672,991	0	23,510,004
2,394,088	0	10,778,982
2,488,081	0	10,183,795
1,952,575	0	11,314,565
1,256,425	0	9,444,897
1,253,773	0	4,787,642
6,725,565	0	9,968,045
19,593,504	11,453,076	136,068,857
4,462,254	0	31,361,429
1,404,526	0	1,613,911
624,791	0	10,084,672
557,511	53,039	4,012,518
299,091	0	2,690,576
4,051,493	0	34,137,094
190,520	42,447	8,418,679
2,446,039	0	14,822,320
2,963,551	0	18,932,477

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