



**Mary Taylor, CPA**  
Auditor of State

**Counties**  
**Summary Financial Information**

**As of and For the Year Ended December 31, 2005**

**Local Government Services Section**



**Counties**  
**Summary Financial Information**  
**For the Year Ended December 31, 2005**

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Mary Taylor, CPA  
Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio Counties for the year ended December 31, 2005 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,

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

**Statement of Net Assets  
As of December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Assets         |                |                  |               | Current Liabilities |
|------------|----------------|----------------|------------------|---------------|---------------------|
|            | Current Assets | Capital Assets | Deferred Charges | Total Assets  |                     |
| Allen      | \$62,305,989   | \$66,019,161   | \$11,414,307     | \$139,739,457 | \$26,517,918        |
| Ashland    | 19,783,442     | 45,118,574     | 6,541,399        | 71,443,415    | 8,984,858           |
| Ashtabula  | 46,822,962     | 134,474,237    | 14,335,334       | 195,632,533   | 20,600,060          |
| Athens     | 20,526,567     | 64,899,857     | 9,298,944        | 94,725,368    | 13,376,396          |
| Auglaize   | 24,611,825     | 21,079,412     | 5,690,550        | 51,381,787    | 8,702,239           |
| Belmont    | 42,736,199     | 60,643,622     | 8,686,594        | 112,066,415   | 14,470,016          |
| Bulter     | 145,544,558    | 363,518,621    | 42,085,864       | 551,149,043   | 99,227,196          |
| Carroll    | 8,595,664      | 10,589,819     | 3,993,000        | 23,178,483    | 4,966,137           |
| Clark      | 72,413,126     | 37,599,160     | 21,379,211       | 131,391,497   | 40,236,329          |
| Clermont   | 100,417,053    | 144,214,689    | 17,578,548       | 262,210,290   | 34,240,209          |
| Clinton    | 12,963,618     | 40,286,581     | 6,646,519        | 59,896,718    | 14,603,659          |
| Crawford   | 19,807,621     | 41,418,403     | 4,449,321        | 65,675,345    | 7,049,526           |
| Cuyahoga   | 592,982,000    | 634,954,000    | 315,662,000      | 1,543,598,000 | 467,334,000         |
| Darke      | 21,100,529     | 80,658,551     | 5,335,050        | 107,094,130   | 12,039,605          |
| Defiance   | 38,319,081     | 50,702,405     | 0                | 89,021,486    | 9,819,960           |
| Delaware   | 114,033,889    | 131,281,501    | 0                | 245,315,390   | 32,627,389          |
| Erie       | 44,880,850     | 62,922,641     | 0                | 107,803,491   | 32,479,015          |
| Fairfield  | 78,011,883     | 163,755,602    | 298,154          | 242,065,639   | 30,310,222          |
| Franklin   | 996,487,000    | 430,882,000    | 450,000          | 1,427,819,000 | 481,783,000         |
| Fulton     | 30,496,405     | 37,283,324     | 0                | 67,779,729    | 9,602,019           |
| Gallia     | 14,140,677     | 8,662,948      | 0                | 22,803,625    | 5,515,793           |
| Geauga     | 73,336,563     | 146,758,911    | 0                | 220,095,474   | 37,514,469          |
| Greene     | 99,792,261     | 164,624,302    | 0                | 264,416,563   | 55,287,952          |
| Hancock    | 33,109,099     | 81,547,895     | 11,016,459       | 125,673,453   | 19,408,285          |
| Henry      | 19,504,524     | 36,824,821     | 6,893,914        | 63,223,259    | 12,950,562          |
| Hocking    | 14,059,674     | 8,890,120      | 4,628,562        | 27,578,356    | 5,869,730           |
| Holmes     | 15,230,380     | 27,011,933     | 5,906,453        | 48,148,766    | 8,359,541           |
| Huron      | 19,164,089     | 35,900,520     | 4,530,604        | 59,595,213    | 8,804,085           |
| Jefferson  | 34,395,540     | 90,883,217     | 9,943,766        | 135,222,523   | 18,309,777          |
| Knox       | 24,061,028     | 55,021,667     | 7,163,022        | 86,245,717    | 10,935,538          |
| Lake       | 129,854,769    | 184,888,341    | 36,298,329       | 351,041,439   | 49,465,652          |
| Licking    | 47,882,288     | 60,678,555     | 22,948,300       | 131,509,143   | 34,349,458          |
| Logan      | 32,624,919     | 69,909,514     | 0                | 102,534,433   | 19,196,331          |
| Lorain     | 212,209,728    | 135,607,286    | 0                | 347,817,014   | 27,652,557          |
| Lucas      | 371,057,000    | 252,056,000    | 0                | 623,113,000   | 57,132,000          |
| Marion     | 29,578,055     | 49,331,167     | 6,711,554        | 85,620,776    | 9,218,434           |
| Medina     | 82,503,849     | 43,987,839     | 21,884,791       | 148,376,479   | 34,643,269          |
| Miami      | 63,623,997     | 80,877,442     | 11,759,055       | 156,260,494   | 17,210,804          |
| Monroe     | 7,404,542      | 3,945,364      | 1,149,086        | 12,498,992    | 2,132,388           |
| Montgomery | (213,053,627)  | 1,102,951,986  | 121,293,227      | 1,011,191,586 | 185,205,645         |
| Morrow     | 15,284,815     | 29,983,306     | 3,970,344        | 49,238,465    | 10,734,385          |
| Muskingum  | 49,629,886     | 105,114,650    | 11,688,178       | 166,432,714   | 21,202,662          |
| Noble      | 8,875,078      | 23,414,577     | 0                | 32,289,655    | 2,599,208           |
| Ottawa     | 51,188,106     | 34,115,416     | 0                | 85,303,522    | 14,992,260          |
| Pickaway   | 19,656,778     | 27,767,460     | 0                | 47,424,238    | 8,762,047           |
| Pike       | 17,293,004     | 11,733,899     | 0                | 29,026,903    | 6,857,662           |
| Portage    | 100,995,295    | 90,164,166     | 0                | 191,159,461   | 38,801,551          |
| Preble     | 19,682,206     | 13,633,936     | 2,845            | 33,318,987    | 6,931,866           |
| Richland   | 98,349,718     | 83,462,073     | 135,598          | 181,947,389   | 45,120,772          |
| Ross       | 23,326,367     | 40,818,840     | 0                | 64,145,207    | 15,203,068          |

| Liabilities             |                   | Net Assets             |              |              |                  |
|-------------------------|-------------------|------------------------|--------------|--------------|------------------|
| Due in More Than 1 Year | Total Liabilities | Invested in Cap Assets | Restricted   | Unrestricted | Total Net Assets |
| \$27,601,879            | \$54,119,797      | \$42,426,338           | \$31,319,874 | \$11,873,448 | \$85,619,660     |
| 4,962,383               | 13,947,241        | 40,393,574             | 11,914,130   | 5,188,470    | 57,496,174       |
| 8,696,589               | 29,296,649        | 126,877,452            | 34,486,748   | 4,971,684    | 166,335,884      |
| 6,731,484               | 20,107,880        | 61,657,896             | 14,931,328   | (1,971,736)  | 74,617,488       |
| 2,916,008               | 11,618,247        | 19,884,413             | 16,856,734   | 3,022,393    | 39,763,540       |
| 8,043,382               | 22,513,398        | 52,224,190             | 24,686,473   | 12,642,354   | 89,553,017       |
| 93,762,655              | 192,989,851       | 274,568,990            | 92,701,032   | (9,110,830)  | 358,159,192      |
| 1,268,937               | 6,235,074         | 10,185,158             | 4,786,373    | 1,971,878    | 16,943,409       |
| 9,106,192               | 49,342,521        | 38,281,233             | 34,447,331   | 9,320,412    | 82,048,976       |
| 30,518,602              | 64,758,811        | 130,589,734            | 58,032,950   | 8,828,795    | 197,451,479      |
| 5,600,693               | 20,204,352        | 31,772,571             | 9,373,882    | (1,454,087)  | 39,692,366       |
| 13,554,195              | 20,603,721        | 29,422,090             | 9,976,369    | 5,673,165    | 45,071,624       |
| 385,838,000             | 853,172,000       | 386,234,000            | 35,678,000   | 268,514,000  | 690,426,000      |
| 4,556,869               | 16,596,474        | 72,310,551             | 13,344,570   | 4,842,535    | 90,497,656       |
| 5,104,227               | 14,924,187        | 46,518,406             | 18,970,753   | 8,608,140    | 74,097,299       |
| 44,176,162              | 76,803,551        | 97,188,238             | 49,326,343   | 21,997,258   | 168,511,839      |
| 9,449,807               | 41,928,822        | 41,916,863             | 16,579,162   | 7,378,644    | 65,874,669       |
| 25,032,173              | 55,342,395        | 142,299,892            | 29,901,017   | 14,522,335   | 186,723,244      |
| 163,000,000             | 644,783,000       | 308,863,000            | 347,546,000  | 126,627,000  | 783,036,000      |
| 2,178,489               | 11,780,508        | 36,810,688             | 15,961,022   | 3,227,511    | 55,999,221       |
| 948,058                 | 6,463,851         | 7,994,890              | 7,043,777    | 1,301,107    | 16,339,774       |
| 5,789,885               | 43,304,354        | 132,264,949            | 34,507,298   | 10,018,873   | 176,791,120      |
| 21,693,817              | 76,981,769        | 145,667,142            | 34,048,895   | 7,718,757    | 187,434,794      |
| 13,689,140              | 33,097,425        | 73,633,589             | 14,977,222   | 3,965,217    | 92,576,028       |
| 3,401,109               | 16,351,671        | 30,371,684             | 14,801,507   | 1,698,397    | 46,871,588       |
| 1,826,644               | 7,696,374         | 7,535,334              | 9,947,954    | 2,398,694    | 19,881,982       |
| 4,842,654               | 13,202,195        | 22,296,933             | 10,857,996   | 1,791,642    | 34,946,571       |
| 8,659,136               | 17,463,221        | 28,383,472             | 10,498,921   | 3,249,599    | 42,131,992       |
| 30,960,861              | 49,270,638        | 63,347,036             | 26,131,114   | (3,526,265)  | 85,951,885       |
| 10,778,825              | 21,714,363        | 43,886,006             | 15,671,783   | 4,973,565    | 64,531,354       |
| 42,736,604              | 92,202,256        | 157,613,841            | 71,530,037   | 29,695,305   | 258,839,183      |
| 11,422,851              | 45,772,309        | 47,444,640             | 19,955,039   | 18,337,155   | 85,736,834       |
| 7,521,085               | 26,717,416        | 52,869,514             | 4,857,225    | 18,090,278   | 75,817,017       |
| 37,942,520              | 65,595,077        | 104,113,393            | 0            | 178,108,544  | 282,221,937      |
| 85,382,000              | 142,514,000       | 163,910,000            | 18,027,000   | 298,662,000  | 480,599,000      |
| 10,235,485              | 19,453,919        | 43,101,269             | 19,405,997   | 3,659,591    | 66,166,857       |
| 15,249,316              | 49,892,585        | 50,611,636             | 38,043,364   | 9,828,894    | 98,483,894       |
| 9,915,047               | 27,125,851        | 74,284,895             | 39,750,610   | 15,099,138   | 129,134,643      |
| 363,686                 | 2,496,074         | 3,720,117              | 5,880,000    | 402,801      | 10,002,918       |
| 70,076,499              | 255,282,144       | 452,461,084            | 123,354,515  | 180,093,843  | 755,909,442      |
| 3,071,227               | 13,805,612        | 22,462,790             | 11,283,689   | 1,686,374    | 35,432,853       |
| 29,134,657              | 50,337,319        | 76,094,042             | 29,752,642   | 10,248,711   | 116,095,395      |
| 1,102,450               | 3,701,658         | 22,395,532             | 5,447,396    | 745,069      | 28,587,997       |
| 24,493,416              | 39,485,676        | 10,000,000             | 32,351,363   | 3,466,483    | 45,817,846       |
| 2,878,151               | 11,640,198        | 27,410,440             | 9,029,576    | (655,976)    | 35,784,040       |
| 1,373,698               | 8,231,360         | 7,373,204              | 10,247,092   | 3,175,247    | 20,795,543       |
| 19,570,945              | 58,372,496        | 72,034,942             | 41,659,992   | 19,092,031   | 132,786,965      |
| 3,540,351               | 10,472,217        | 9,765,286              | 10,285,831   | 2,795,653    | 22,846,770       |
| 19,430,453              | 64,551,225        | 64,486,902             | 46,628,588   | 6,280,674    | 117,396,164      |
| 10,820,479              | 26,023,547        | 28,465,419             | 8,683,288    | 972,953      | 38,121,660       |

(Continued)

**Statement of Net Assets**  
**As of December 31, 2005**

**All Counties Reporting Under GAAP**  
(continued)

| County     | Assets         |                |                  |              | Current Liabilities |
|------------|----------------|----------------|------------------|--------------|---------------------|
|            | Current Assets | Capital Assets | Deferred Charges | Total Assets |                     |
| Sandusky   | \$37,351,154   | 41,427,655     | 0                | 78,778,809   | \$12,690,006        |
| Scioto     | 25,300,940     | 42,377,544     | 166,296          | 67,844,780   | 12,487,459          |
| Seneca     | 57,183,387     | 36,863,968     | 0                | 94,047,355   | 11,526,889          |
| Shelby     | 27,732,462     | 29,275,857     | 9,012            | 57,017,331   | 10,324,605          |
| Stark      | 201,172,094    | 114,847,078    | 0                | 316,019,172  | 75,477,260          |
| Summit     | 362,460,233    | 280,131,416    | 602,141          | 643,193,790  | 162,426,532         |
| Trumbull   | 105,328,363    | 88,650,173     | 154,144          | 194,132,680  | 37,737,814          |
| Tuscarawas | 68,295,107     | 28,281,196     | 0                | 96,576,303   | 16,759,602          |
| Union      | 35,987,569     | 59,172,238     | 0                | 95,159,807   | 14,319,337          |
| Van Wert   | 17,098,113     | 17,596,227     | 0                | 34,694,340   | 10,084,551          |
| Vinton     | 10,156,110     | 5,625,932      | 0                | 15,782,042   | 1,683,014           |
| Warren     | 149,868,436    | 89,280,459     | 0                | 239,148,895  | 42,628,209          |
| Washington | 36,263,733     | 141,197,274    | 84,174           | 177,545,181  | 13,887,670          |
| Wayne      | 62,877,258     | 88,305,122     | 88,722           | 151,271,102  | 22,117,131          |
| Wood       | 113,148,328    | 78,944,524     | 0                | 192,092,852  | 38,110,156          |



| Liabilities             |                   | Net Assets             |              |              |                  |
|-------------------------|-------------------|------------------------|--------------|--------------|------------------|
| Due in More Than 1 Year | Total Liabilities | Invested in Cap Assets | Restricted   | Unrestricted | Total Net Assets |
| 8,140,258               | 20,830,264        | 34,095,900             | \$17,601,678 | 6,250,967    | 57,948,545       |
| 13,498,132              | 25,985,591        | 30,786,969             | 12,507,684   | (1,435,464)  | 41,859,189       |
| 6,943,262               | 18,470,151        | 49,455,297             | 19,898,780   | 6,223,127    | 75,577,204       |
| 2,864,216               | 13,188,821        | 26,998,298             | 14,258,420   | 2,571,792    | 43,828,510       |
| 12,189,193              | 87,666,453        | 114,461,580            | 93,223,887   | 20,667,252   | 228,352,719      |
| 107,707,855             | 270,134,387       | 205,829,186            | 58,369,948   | 108,860,269  | 373,059,403      |
| 31,380,309              | 69,118,123        | 70,708,584             | 48,244,226   | 6,061,747    | 125,014,557      |
| 1,928,514               | 18,688,116        | 28,089,189             | 35,482,342   | 14,316,656   | 77,888,187       |
| 7,734,249               | 22,053,586        | 50,863,277             | 15,877,917   | 6,365,027    | 73,106,221       |
| 2,915,702               | 13,000,253        | 14,873,825             | 9,420,241    | (2,599,979)  | 21,694,087       |
| 2,540,316               | 4,223,330         | 3,298,242              | 7,687,974    | 572,496      | 11,558,712       |
| 30,259,510              | 72,887,719        | 81,539,279             | 83,902,769   | 819,128      | 166,261,176      |
| 6,818,535               | 20,706,205        | 134,114,692            | 15,664,358   | 7,059,926    | 156,838,976      |
| 12,701,050              | 34,818,181        | 77,166,844             | 28,765,948   | 10,520,129   | 116,452,921      |
| 11,180,831              | 49,290,987        | 74,262,614             | 53,382,096   | 15,157,155   | 142,801,865      |

**Revenues from the Statement of Activities  
For the Year ended December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Program Revenues - Governmental Activities |                             |                   | Property<br>Taxes | Sales<br>Taxes | Other<br>Taxes |
|------------|--------------------------------------------|-----------------------------|-------------------|-------------------|----------------|----------------|
|            | Charges for<br>Services                    | Op. Grants<br>Contrib & Int | Capital<br>Grants |                   |                |                |
| Allen      | \$14,878,254                               | \$29,960,124                | \$6,356,244       | \$11,827,987      | \$14,436,613   | \$0            |
| Ashland    | 4,037,551                                  | 16,518,786                  | 0                 | 6,364,183         | 6,148,760      | 4,146          |
| Ashtabula  | 12,917,066                                 | 54,160,277                  | 303,041           | 16,726,141        | 8,777,806      | 0              |
| Athens     | 4,146,448                                  | 26,334,833                  | 2,138,819         | 9,101,085         | 5,808,439      | 0              |
| Auglaize   | 3,594,228                                  | 9,910,491                   | 2,064,350         | 6,074,973         | 7,033,883      | 0              |
| Belmont    | 6,395,648                                  | 31,084,463                  | 2,600,000         | 9,283,912         | 12,067,903     | 0              |
| Bulter     | 63,012,448                                 | 85,877,036                  | 14,115,402        | 49,410,933        | 18,414,113     | 0              |
| Carroll    | 2,687,753                                  | 10,826,647                  | 0                 | 4,132,578         | 1,724,716      | 0              |
| Clark      | 21,651,538                                 | 52,477,311                  | 1,230,755         | 18,309,439        | 15,018,094     | 0              |
| Clermont   | 25,031,392                                 | 33,703,743                  | 12,504,470        | 17,210,425        | 22,783,754     | 0              |
| Clinton    | 6,067,746                                  | 10,057,845                  | 426,758           | 5,242,115         | 5,364,309      | 0              |
| Crawford   | 7,401,638                                  | 12,151,101                  | 729,552           | 4,937,208         | 5,068,269      | 0              |
| Cuyahoga   | 96,837,000                                 | 622,402,000                 | 36,289,000        | 313,675,000       | 167,125,000    | 27,362,000     |
| Darke      | 4,012,731                                  | 11,814,468                  | 670,087           | 4,847,495         | 4,903,446      | 0              |
| Defiance   | 4,371,028                                  | 13,095,647                  | 726,449           | 5,214,657         | 4,433,635      | 0              |
| Delaware   | 22,164,463                                 | 19,165,595                  | 580,128           | 13,870,788        | 32,540,264     | 140,616        |
| Erie       | 7,214,234                                  | 19,408,078                  | 250,000           | 11,079,309        | 13,911,581     | 0              |
| Fairfield  | 12,199,025                                 | 32,923,107                  | 4,391,378         | 15,995,164        | 10,863,623     | 0              |
| Franklin   | 111,617,000                                | 357,331,000                 | 26,232,000        | 337,991,000       | 105,886,000    | 0              |
| Fulton     | 4,279,795                                  | 8,762,924                   | 933,512           | 7,044,168         | 4,370,230      | 0              |
| Gallia     | 3,154,551                                  | 16,108,055                  | 463,277           | 2,392,868         | 4,107,313      | 0              |
| Geauga     | 7,103,990                                  | 25,693,478                  | 4,813,140         | 25,107,654        | 10,596,652     | 0              |
| Greene     | 19,265,648                                 | 34,745,216                  | 139,414           | 29,636,009        | 19,258,567     | 41,722         |
| Hancock    | 7,860,541                                  | 22,299,731                  | 3,340,630         | 7,608,615         | 7,049,899      | 1,291,074      |
| Henry      | 4,097,273                                  | 8,014,524                   | 557,247           | 5,582,843         | 4,696,846      | 0              |
| Hocking    | 2,339,036                                  | 12,929,257                  | 0                 | 4,731,987         | 2,653,172      | 0              |
| Holmes     | 4,443,281                                  | 12,150,677                  | 1,582,213         | 6,385,560         | 4,442,924      | 0              |
| Huron      | 4,049,170                                  | 22,120,650                  | 54,128            | 5,497,594         | 7,709,110      | 0              |
| Jefferson  | 8,244,008                                  | 41,118,887                  | 772,694           | 10,320,848        | 9,214,845      | 0              |
| Knox       | 3,394,846                                  | 12,593,812                  | 1,309,141         | 7,898,748         | 5,262,248      | 0              |
| Lake       | 20,801,352                                 | 62,317,026                  | 7,614,603         | 46,669,133        | 15,042,510     | 5,370,503      |
| Licking    | 11,452,799                                 | 24,619,298                  | 1,443,865         | 6,586,808         | 16,784,667     | 11,489,680     |
| Logan      | 6,004,826                                  | 13,392,377                  | 52,500            | 6,910,911         | 4,948,527      | 0              |
| Lorain     | 39,785,498                                 | 90,679,370                  | 4,954,657         | 52,589,365        | 22,040,916     | 0              |
| Lucas      | 28,503,000                                 | 191,932,000                 | 3,856,000         | 100,445,000       | 70,827,000     | 8,742,000      |
| Marion     | 4,935,630                                  | 20,070,808                  | 195,454           | 8,006,730         | 6,385,212      | 0              |
| Medina     | 16,665,941                                 | 35,596,954                  | 3,104,370         | 23,371,846        | 9,247,660      | 2,113,203      |
| Miami      | 15,883,031                                 | 17,031,842                  | 5,794,396         | 11,579,852        | 10,398,794     | 0              |
| Monroe     | 1,308,339                                  | 10,115,151                  | 55,132            | 1,550,085         | 3,303,755      | 0              |
| Montgomery | 57,643,606                                 | 217,009,995                 | 18,314,683        | 109,432,585       | 65,308,276     | 8,929,500      |
| Morrow     | 4,524,430                                  | 12,401,348                  | 160,644           | 3,725,723         | 2,770,678      | 0              |
| Muskingum  | 10,580,322                                 | 32,201,692                  | 2,362,026         | 11,812,606        | 14,152,780     | 0              |
| Noble      | 971,623                                    | 5,066,306                   | 409,037           | 1,661,763         | 1,008,091      | 0              |
| Ottawa     | 6,751,149                                  | 14,157,097                  | 81,810            | 7,690,547         | 4,834,958      | 0              |
| Pickaway   | 3,317,588                                  | 14,797,174                  | 621,602           | 4,446,072         | 5,545,489      | 0              |
| Pike       | 2,104,728                                  | 11,177,434                  | 543,143           | 3,673,611         | 1,865,802      | 0              |
| Portage    | 17,796,822                                 | 40,307,405                  | 2,492,166         | 26,248,073        | 13,751,342     | 0              |
| Preble     | 3,627,324                                  | 14,061,639                  | 423,474           | 3,498,628         | 4,436,627      | 0              |
| Richland   | 12,081,749                                 | 51,222,216                  | 4,069,830         | 17,123,494        | 13,505,295     | 0              |
| Ross       | 7,670,309                                  | 20,659,818                  | 805,799           | 8,068,675         | 10,668,370     | 0              |
| Sandusky   | 6,663,183                                  | 20,158,293                  | 425,522           | 7,569,308         | 6,051,944      | 0              |
| Scioto     | 5,949,107                                  | 26,663,228                  | 6,740,402         | 4,945,748         | 8,449,420      | 40,648         |
| Seneca     | 4,555,556                                  | 16,624,376                  | 5,435,150         | 6,605,308         | 5,727,145      | 0              |

| General Revenues |             |             |             | Total        | Total           |
|------------------|-------------|-------------|-------------|--------------|-----------------|
| Unrestricted     | Investment  |             |             | General      | General and     |
| Grants           | Earnings    | Other       | Transfers   | Revenues     | Program Revenue |
| \$4,699,617      | \$1,773,510 | \$6,444,433 | \$0         | \$39,182,160 | \$90,376,782    |
| 2,079,328        | 556,138     | 1,263,777   | (356,343)   | 16,059,989   | 36,616,326      |
| 2,558,748        | 1,618,407   | 467,344     | 51,424      | 30,199,870   | 97,580,254      |
| 1,770,037        | 627,608     | 2,160,683   | (3,529)     | 19,464,323   | 52,084,423      |
| 799,374          | 401,564     | 899,042     | 0           | 15,208,836   | 30,777,905      |
| 529,761          | 1,338,113   | 1,082,996   | (342,850)   | 23,959,835   | 64,039,946      |
| 11,232,408       | 2,891,968   | 1,252,880   | 0           | 83,202,302   | 246,207,188     |
| 1,406,227        | 237,462     | 1,294,146   | (8,528)     | 8,786,601    | 22,301,001      |
| 6,118,338        | 1,599,833   | 2,023,676   | 0           | 43,069,380   | 118,428,984     |
| 5,945,983        | 2,921,263   | 153,919     | (1,789,515) | 47,225,829   | 118,465,434     |
| 1,342,357        | 386,526     | 3,372,294   | 0           | 15,707,601   | 32,259,950      |
| 1,434,342        | 527,577     | 1,028,562   | (502)       | 12,995,456   | 33,277,747      |
| 79,969,000       | 17,147,000  | 13,823,000  | (662,000)   | 618,439,000  | 1,373,967,000   |
| 1,760,128        | 564,892     | 1,329,610   | 0           | 13,405,571   | 29,902,857      |
| 1,169,979        | 1,631,377   | 2,614,345   | (485,455)   | 14,578,538   | 32,771,662      |
| 3,331,561        | 4,877,806   | 1,228,948   | (60,000)    | 55,929,983   | 97,840,169      |
| 3,826,400        | 1,637,755   | 2,102,063   | (53,035)    | 32,504,073   | 59,376,385      |
| 3,476,193        | 1,699,686   | 1,190,515   | 0           | 33,225,181   | 82,738,691      |
| 63,506,000       | 18,025,000  | 0           | 31,000      | 525,439,000  | 1,020,619,000   |
| 1,947,136        | 542,904     | 1,751,404   | (38,000)    | 15,617,842   | 29,594,073      |
| 853,112          | 291,896     | 560,171     | 0           | 8,205,360    | 27,931,243      |
| 3,196,774        | 1,199,245   | 1,759,610   | (50,480)    | 41,809,455   | 79,420,063      |
| 4,842,854        | 2,397,712   | 3,013,452   | (314,607)   | 58,875,709   | 113,025,987     |
| 2,572,558        | 1,006,164   | 959,183     | 0           | 20,487,493   | 53,988,395      |
| 1,363,095        | 613,750     | 1,307,646   | (2,871)     | 13,561,309   | 26,230,353      |
| 912,445          | 191,570     | 746,176     | 0           | 9,235,350    | 24,503,643      |
| 953,881          | 486,455     | 2,237,498   | (72,000)    | 14,434,318   | 32,610,489      |
| 1,476,456        | 594,846     | 1,887,465   | (177,662)   | 16,987,809   | 43,211,757      |
| 2,604,999        | 539,569     | 1,100,238   | 0           | 23,780,499   | 73,916,088      |
| 1,849,740        | 734,177     | 2,161,733   | (60,645)    | 17,846,001   | 35,143,800      |
| 3,463,242        | 5,223,503   | 8,241,861   | 0           | 84,010,752   | 174,743,733     |
| 12,065,839       | 2,009,217   | 2,872,240   | 28,074      | 51,836,525   | 89,352,487      |
| 3,664,947        | 1,082,090   | 1,226,435   | (1,200,000) | 16,632,910   | 36,082,613      |
| 10,611,950       | 4,708,881   | 943,088     | (1,204,900) | 89,689,300   | 225,108,825     |
| 5,965,000        | 7,061,000   | 19,837,000  | 1,268,000   | 214,145,000  | 438,436,000     |
| 1,629,633        | 1,049,757   | 1,198,088   | 0           | 18,269,420   | 43,471,312      |
| 4,787,343        | 2,155,344   | 3,068,137   | 144,278     | 44,887,811   | 100,255,076     |
| 3,332,363        | 1,458,833   | 882,953     | 0           | 27,652,795   | 66,362,064      |
| 531,155          | 195,987     | 673,442     | 0           | 6,254,424    | 17,733,046      |
| 20,956,377       | 12,822,158  | 6,175,287   | (1,469,729) | 222,154,454  | 515,122,738     |
| 757,255          | 495,593     | 835,067     | 13,760      | 8,598,076    | 25,684,498      |
| 1,801,309        | 1,942,630   | 1,833,797   | 10,184      | 31,553,306   | 76,697,346      |
| 3,606,359        | 155,376     | 803,802     | 0           | 7,235,391    | 13,682,357      |
| 1,718,137        | 1,129,984   | 2,020,952   | (504,592)   | 16,889,986   | 37,880,042      |
| 1,134,908        | 385,756     | 1,765,130   | 372         | 13,277,727   | 32,014,091      |
| 459,033          | 807,012     | 1,441,671   | 0           | 8,247,129    | 22,072,434      |
| 7,937,932        | 2,195,258   | 465,138     | 0           | 50,597,743   | 111,194,136     |
| 1,104,905        | 423,906     | 653,902     | 0           | 10,117,968   | 28,230,405      |
| 4,754,975        | 1,218,825   | 1,297,795   | (1,315,643) | 36,584,741   | 103,958,536     |
| 1,729,969        | 605,428     | 867,072     | 1,129       | 21,940,643   | 51,076,569      |
| 2,113,026        | 515,080     | 1,787,877   | 130,445     | 18,167,680   | 45,414,678      |
| 1,603,520        | 509,822     | 618,934     | (68,452)    | 16,099,640   | 55,452,377      |
| 2,545,838        | 513,327     | 1,207,208   | (204,531)   | 16,394,295   | 43,009,377      |

(continued)

**Revenues from the Statement of Activities**  
**For the Year ended December 31, 2005**

**All Counties Reporting Under GAAP**  
(continued)

| County     | Program Revenues - Governmental Activities |                             |                   | Property<br>Taxes | Sales<br>Taxes | Other<br>Taxes |
|------------|--------------------------------------------|-----------------------------|-------------------|-------------------|----------------|----------------|
|            | Charges for<br>Services                    | Op. Grants<br>Contrib & Int | Capital<br>Grants |                   |                |                |
| Shelby     | \$6,140,752                                | \$13,294,983                | \$0               | \$8,050,370       | \$7,819,211    | \$138,509      |
| Stark      | 28,967,727                                 | 111,435,590                 | 15,819,442        | 55,499,582        | 11,262,016     | 0              |
| Summit     | 46,679,653                                 | 159,192,125                 | 0                 | 110,125,983       | 35,781,363     | 13,700,660     |
| Trumbull   | 15,086,064                                 | 68,822,067                  | 1,729,808         | 26,065,511        | 14,647,780     | 0              |
| Tuscarawas | 6,770,824                                  | 20,164,530                  | 686,414           | 10,172,787        | 9,024,769      | 0              |
| Union      | 6,635,871                                  | 8,436,482                   | 1,019,808         | 11,605,612        | 7,115,148      | 0              |
| Van Wert   | 3,245,909                                  | 11,765,488                  | 486,495           | 3,123,389         | 3,691,052      | 102,229        |
| Vinton     | 1,190,046                                  | 11,386,192                  | 917,822           | 1,801,660         | 710,558        | 0              |
| Warren     | 15,926,239                                 | 19,021,085                  | 5,729,622         | 33,888,269        | 24,605,086     | 7,733,557      |
| Washington | 4,412,251                                  | 20,241,972                  | 1,001,731         | 9,289,031         | 8,956,176      | 79,247         |
| Wayne      | 13,564,291                                 | 24,323,349                  | 19,818,207        | 15,185,204        | 9,538,188      | 0              |
| Wood       | 19,329,707                                 | 34,013,720                  | 1,981,652         | 24,341,797        | 14,802,878     | 177,723        |

| General Revenues       |                        |           |             | Total<br>General<br>Revenues | Total<br>General and<br>Program Reveune |
|------------------------|------------------------|-----------|-------------|------------------------------|-----------------------------------------|
| Unrestricted<br>Grants | Investment<br>Earnings | Other     | Transfers   |                              |                                         |
| \$2,059,370            | \$501,621              | \$39,616  | (\$210,889) | \$18,397,808                 | \$37,833,543                            |
| 16,009,531             | 3,218,995              | 6,712,766 | 0           | 92,702,890                   | 248,925,649                             |
| 24,917,245             | 6,697,962              | 456,568   | 21,677,417  | 213,357,198                  | 419,228,976                             |
| 8,047,988              | 1,716,470              | 318,443   | 165,181     | 50,961,373                   | 136,599,312                             |
| 2,895,713              | 1,710,584              | 1,232,674 | 0           | 25,036,527                   | 52,658,295                              |
| 9,157,542              | 903,077                | 1,380,009 | 0           | 30,161,388                   | 46,253,549                              |
| 515,851                | 408,298                | 43,645    | 0           | 7,884,464                    | 23,382,356                              |
| 528,831                | 124,836                | 1,357,271 | 0           | 4,523,156                    | 18,017,216                              |
| 6,870,742              | 3,892,655              | 14,934    | 0           | 77,005,243                   | 117,682,189                             |
| 1,744,528              | 554,841                | 660,656   | (36,287)    | 21,248,192                   | 46,904,146                              |
| 4,491,322              | 1,645,951              | 983,131   | 534,583     | 32,378,379                   | 90,084,226                              |
| 3,026,241              | 2,171,228              | 1,378,559 | (561,364)   | 45,337,062                   | 100,662,141                             |

**Expenses from the Statement of Activities  
For the Year ended December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Expenses - Governmental Activities |             |                  |                 |              |
|------------|------------------------------------|-------------|------------------|-----------------|--------------|
|            | Legislative<br>and Executive       | Judicial    | Public<br>Safety | Public<br>Works | Health       |
| Allen      | \$14,912,863                       | \$8,924,749 | \$10,298,109     | \$6,598,668     | \$11,360,925 |
| Ashland    | 5,904,447                          | 1,541,401   | 5,925,377        | 4,492,160       | 9,873,537    |
| Ashtabula  | 8,380,653                          | 3,371,464   | 8,472,908        | 5,302,290       | 25,024,308   |
| Athens     | 5,388,878                          | 2,396,367   | 4,078,211        | 4,769,293       | 2,440,297    |
| Auglaize   | 4,518,159                          | 1,636,027   | 4,615,887        | 5,941,539       | 5,177,007    |
| Belmont    | 8,506,362                          | 3,077,922   | 8,799,940        | 6,765,150       | 11,548,635   |
| Bulter     | 41,811,607                         | 13,961,424  | 39,076,252       | 20,443,207      | 47,785,590   |
| Carroll    | 2,401,559                          | 849,376     | 2,541,247        | 6,256,775       | 3,972,499    |
| Clark      | 14,116,897                         | 8,239,131   | 16,860,783       | 11,023,440      | 23,233,276   |
| Clermont   | 22,705,828                         | 9,832,777   | 27,358,585       | 7,645,345       | 621,688      |
| Clinton    | 4,824,690                          | 2,894,278   | 3,955,795        | 5,205,237       | 4,115,776    |
| Crawford   | 4,083,474                          | 2,035,724   | 5,584,534        | 4,667,665       | 4,392,313    |
| Cuyahoga   | 81,196,000                         | 297,292,000 | 0                | 64,765,000      | 207,386,000  |
| Darke      | 6,869,520                          | 0           | 4,184,707        | 5,672,790       | 316,371      |
| Defiance   | 5,828,899                          | 1,542,892   | 4,421,557        | 6,883,882       | 4,216,895    |
| Delaware   | 13,804,750                         | 6,478,773   | 25,065,348       | 14,677,345      | 10,518,395   |
| Erie       | 11,458,727                         | 4,477,457   | 11,060,190       | 8,868,660       | 7,052,513    |
| Fairfield  | 8,748,759                          | 4,466,402   | 11,945,218       | 10,280,770      | 19,041,502   |
| Franklin   | 89,376,000                         | 64,428,000  | 130,197,000      | 41,313,000      | 291,569,000  |
| Fulton     | 5,332,890                          | 1,484,125   | 6,065,937        | 4,095,957       | 4,776,754    |
| Gallia     | 3,349,527                          | 1,205,127   | 4,955,671        | 5,124,972       | 2,513,482    |
| Geauga     | 10,149,155                         | 3,492,722   | 10,452,022       | 5,763,430       | 6,074,232    |
| Greene     | 15,156,726                         | 6,776,673   | 21,675,297       | 8,154,614       | 16,608,515   |
| Hancock    | 5,611,192                          | 3,208,601   | 7,367,162        | 7,216,843       | 15,280,921   |
| Henry      | 3,676,658                          | 1,178,100   | 2,436,536        | 4,608,870       | 2,123,428    |
| Hocking    | 2,459,284                          | 1,542,657   | 3,388,318        | 3,349,029       | 3,325,853    |
| Holmes     | 4,571,487                          | 1,982,537   | 4,883,558        | 5,678,306       | 220,165      |
| Huron      | 5,644,351                          | 1,844,125   | 5,877,178        | 5,884,142       | 7,925,635    |
| Jefferson  | 5,174,809                          | 3,101,127   | 9,831,505        | 10,367,211      | 15,679,298   |
| Knox       | 7,064,829                          | 2,039,252   | 6,043,282        | 5,712,117       | 395,115      |
| Lake       | 18,569,413                         | 43,293,529  | 0                | 15,162,087      | 20,273,419   |
| Licking    | 19,529,410                         | 0           | 19,569,607       | 7,669,730       | 494,467      |
| Logan      | 5,428,807                          | 2,284,494   | 6,499,641        | 6,982,094       | 1,473,064    |
| Lorain     | 39,783,028                         | 17,375,247  | 24,626,431       | 13,997,321      | 41,789,536   |
| Lucas      | 47,238,000                         | 59,625,000  | 69,737,000       | 31,922,000      | 106,157,000  |
| Marion     | 6,702,826                          | 2,273,672   | 9,146,720        | 4,318,173       | 7,569,028    |
| Medina     | 17,020,345                         | 9,015,891   | 18,499,772       | 12,885,187      | 23,430,235   |
| Miami      | 13,717,663                         | 0           | 16,373,389       | 10,813,893      | 10,366,035   |
| Monroe     | 1,566,225                          | 544,498     | 3,778,674        | 4,295,922       | 1,238,139    |
| Montgomery | 39,848,363                         | 144,401,974 | 0                | 17,672,017      | 0            |
| Morrow     | 3,825,765                          | 1,828,476   | 4,896,156        | 4,193,368       | 2,156,519    |
| Muskingum  | 10,487,228                         | 4,934,808   | 9,834,606        | 11,052,895      | 1,268,184    |
| Noble      | 1,563,207                          | 347,030     | 948,029          | 2,889,600       | 835,486      |
| Ottawa     | 5,419,985                          | 2,697,187   | 5,270,047        | 6,381,433       | 281,582      |
| Pickaway   | 4,905,863                          | 1,736,180   | 6,453,906        | 4,645,473       | 4,044,167    |
| Pike       | 2,961,625                          | 1,050,014   | 2,881,846        | 3,391,316       | 2,906,588    |
| Portage    | 15,884,596                         | 8,967,403   | 14,835,149       | 8,356,704       | 32,132,072   |
| Preble     | 3,695,087                          | 1,891,230   | 4,633,405        | 4,094,666       | 2,645,059    |
| Richland   | 11,122,045                         | 7,918,536   | 11,967,500       | 8,853,836       | 30,302,006   |
| Ross       | 6,524,373                          | 3,069,427   | 10,153,820       | 7,190,307       | 783,539      |
| Sandusky   | 5,456,671                          | 3,572,925   | 8,822,858        | 4,712,860       | 369,110      |
| Scioto     | 6,980,041                          | 2,214,762   | 7,182,613        | 3,755,993       | 6,680,087    |
| Seneca     | 5,242,137                          | 2,524,798   | 5,685,752        | 7,054,178       | 7,747,886    |
| Shelby     | 4,783,098                          | 2,195,718   | 4,851,173        | 6,585,999       | 216,129      |
| Stark      | 22,456,982                         | 14,295,927  | 25,940,588       | 17,609,194      | 75,026,635   |

| Human<br>Services | Community<br>Development | Conservation<br>and Recreation | Other       | Inter-<br>governmental | Interest and<br>Fiscal Charges | Total         |
|-------------------|--------------------------|--------------------------------|-------------|------------------------|--------------------------------|---------------|
| \$17,532,591      | \$0                      | \$2,128,113                    | \$8,543,912 | \$101,631              | \$1,716,565                    | \$82,118,126  |
| 6,067,037         | 0                        | 77,409                         | 140,185     | 335,884                | 295,068                        | 34,652,505    |
| 32,961,653        | 0                        | 276,224                        | 2,728,111   | 0                      | 328,751                        | 86,846,362    |
| 29,398,185        | 34,636                   | 16,712                         | 0           | 0                      | 194,158                        | 48,716,737    |
| 4,827,331         | 0                        | 0                              | 1,339,011   | 0                      | 198,164                        | 28,253,125    |
| 17,281,713        | 276,427                  | 0                              | 0           | 2,045,558              | 317,042                        | 58,618,749    |
| 70,220,434        | 0                        | 477,828                        | 0           | 0                      | 4,445,020                      | 238,221,362   |
| 5,058,299         | 817,200                  | 0                              | 587,006     | 0                      | 17,430                         | 22,501,391    |
| 41,625,545        | 0                        | 1,695,351                      | 430,601     | 0                      | 0                              | 117,225,024   |
| 30,203,142        | 3,810,015                | 0                              | 1,550,036   | 0                      | 1,419,119                      | 105,146,535   |
| 9,556,832         | 213,991                  | 0                              | 1,143,439   | 0                      | 393,629                        | 32,303,667    |
| 10,798,313        | 0                        | 0                              | 0           | 480,828                | 650,907                        | 32,693,758    |
| 580,962,000       | 31,653,000               | 0                              | 0           | 0                      | 15,932,000                     | 1,279,186,000 |
| 11,464,494        | 995,081                  | 0                              | 0           | 0                      | 335,314                        | 29,838,277    |
| 5,910,202         | 483,702                  | 6,438                          | 0           | 0                      | 246,246                        | 29,540,713    |
| 10,042,678        | 0                        | 0                              | 0           | 551,901                | 1,658,337                      | 82,797,527    |
| 13,132,395        | 5,101,153                | 119,624                        | 665         | 0                      | 592,492                        | 61,863,876    |
| 17,785,448        | 263,569                  | 0                              | 216,466     | 2,050,150              | 1,177,427                      | 75,975,711    |
| 317,211,000       | 7,834,000                | 14,505,000                     | 0           | 0                      | 5,553,000                      | 961,986,000   |
| 5,956,999         | 943,492                  | 0                              | 174,578     | 749,678                | 82,994                         | 29,663,404    |
| 8,990,234         | 870,133                  | 247,661                        | 843,589     | 0                      | 31,971                         | 28,132,367    |
| 27,625,810        | 80,926                   | 0                              | 841,134     | 661,340                | 531,441                        | 65,672,212    |
| 29,289,859        | 6,174,493                | 3,033,045                      | 0           | 0                      | 1,040,957                      | 107,910,179   |
| 9,070,201         | 219,644                  | 0                              | 0           | 493,286                | 726,885                        | 49,194,735    |
| 11,434,400        | 427,009                  | 0                              | 767,636     | 0                      | 230,133                        | 26,882,770    |
| 8,111,586         | 593,096                  | 215,525                        | 86,652      | 12,064                 | 112,928                        | 23,196,992    |
| 12,164,324        | 0                        | 287,897                        | 17,833      | 227,200                | 275,726                        | 30,309,033    |
| 13,695,503        | 0                        | 49,020                         | 367,864     | 0                      | 358,670                        | 41,646,488    |
| 18,193,754        | 652,632                  | 165,819                        | 0           | 82,500                 | 1,726,050                      | 64,974,705    |
| 12,266,056        | 0                        | 0                              | 0           | 0                      | 553,327                        | 34,073,978    |
| 68,755,936        | 3,968,216                | 0                              | 0           | 0                      | 1,688,981                      | 171,711,581   |
| 38,024,319        | 1,521,200                | 0                              | 0           | 2,866,744              | 785,939                        | 90,461,416    |
| 11,309,411        | 190,967                  | 412,937                        | 376,316     | 0                      | 862,468                        | 35,820,199    |
| 83,130,352        | 1,125,992                | 0                              | 0           | 588,937                | 1,769,305                      | 224,186,149   |
| 119,321,000       | 0                        | 6,686,000                      | 0           | 0                      | 4,706,000                      | 445,392,000   |
| 11,575,193        | 0                        | 308,836                        | 0           | 913,032                | 492,992                        | 43,300,472    |
| 18,680,097        | 368,935                  | 0                              | 0           | 818,118                | 759,316                        | 101,477,896   |
| 12,332,625        | 0                        | 605,586                        | 0           | 0                      | 294,012                        | 64,503,203    |
| 5,018,355         | 128,001                  | 0                              | 155,836     | 0                      | 20,069                         | 16,745,719    |
| 267,866,466       | 18,589,022               | 0                              | 0           | 0                      | 2,407,699                      | 490,785,541   |
| 7,216,525         | 49,076                   | 0                              | 524,362     | 400,227                | 262,974                        | 25,353,448    |
| 36,836,517        | 0                        | 0                              | 0           | 1,502,161              | 825,361                        | 76,741,760    |
| 4,840,601         | 822,099                  | 746,366                        | 37,146      | 180,000                | 62,812                         | 13,272,376    |
| 13,258,615        | 2,703                    | 65,685                         | 316,918     | 0                      | 1,134,600                      | 34,828,755    |
| 8,447,729         | 1,315,458                | 387,466                        | 35,883      | 0                      | 88,178                         | 32,060,303    |
| 5,489,692         | 1,321,361                | 235,325                        | 0           | 0                      | 83,660                         | 20,321,427    |
| 22,058,370        | 0                        | 0                              | 0           | 0                      | 983,709                        | 103,218,003   |
| 8,832,263         | 617,043                  | 0                              | 0           | 262,724                | 165,240                        | 26,836,717    |
| 27,494,646        | 205,011                  | 805,109                        | 0           | 1,807,321              | 1,590,120                      | 102,066,130   |
| 21,081,835        | 652,563                  | 0                              | 0           | 0                      | 517,629                        | 49,973,493    |
| 20,359,700        | 2,026,653                | 0                              | 416,125     | 188,000                | 324,596                        | 46,249,498    |
| 18,956,519        | 1,101,206                | 500,464                        | 920,147     | 0                      | 734,820                        | 49,026,652    |
| 9,541,701         | 509,215                  | 895,555                        | 0           | 0                      | 326,300                        | 39,527,522    |
| 13,825,728        | 455,510                  | 0                              | 0           | 418,713                | 115,246                        | 33,447,314    |
| 63,717,733        | 0                        | 29,200                         | 2,162,923   | 10,408,714             | 316,067                        | 231,963,963   |

(continued)

**Expenses from the Statement of Activities**  
**For the Year ended December 31, 2005**

**All Counties Reporting Under GAAP**  
(continued)

| County     | Expenses - Governmental Activities |              |                  |                 |               |
|------------|------------------------------------|--------------|------------------|-----------------|---------------|
|            | Legislative<br>and Executive       | Judicial     | Public<br>Safety | Public<br>Works | Health        |
| Summit     | \$33,234,843                       | \$29,116,379 | \$73,336,584     | \$4,981,459     | \$111,934,542 |
| Trumbull   | 18,752,507                         | 11,529,366   | 14,361,491       | 20,234,346      | 35,327,897    |
| Tuscarawas | 7,583,450                          | 3,959,181    | 9,971,606        | 8,127,183       | 7,153,058     |
| Union      | 11,058,550                         | 2,248,594    | 5,631,020        | 3,427,498       | 3,345,809     |
| Van Wert   | 4,518,252                          | 1,299,977    | 3,060,812        | 3,671,574       | 82,423        |
| Vinton     | 1,332,154                          | 567,019      | 1,179,957        | 5,604,921       | 1,425,179     |
| Warren     | 20,806,979                         | 8,982,162    | 20,656,646       | 7,994,465       | 627,548       |
| Washington | 5,892,895                          | 1,387,325    | 7,150,047        | 7,787,629       | 12,377,260    |
| Wayne      | 10,872,431                         | 4,987,965    | 10,051,879       | 8,747,609       | 467,602       |
| Wood       | 17,802,965                         | 7,446,259    | 9,090,728        | 9,321,445       | 12,336,908    |



| Human<br>Services | Community<br>Development | Conservation<br>and Recreation | Other       | Inter-<br>governmental | Interest and<br>Fiscal Charges | Total         |
|-------------------|--------------------------|--------------------------------|-------------|------------------------|--------------------------------|---------------|
| \$126,715,732     | \$3,388,688              | \$5,616,879                    | \$3,038,207 | \$201,888              | \$4,071,035                    | \$395,636,236 |
| 42,987,519        | 134,641                  | 0                              | 37,884      | 3,375,406              | 1,740,721                      | 148,481,778   |
| 17,918,484        | 0                        | 650,958                        | 0           | 2,335,524              | 1,342,622                      | 59,042,066    |
| 12,759,040        | 333,395                  | 0                              | 0           | 0                      | 415,051                        | 39,218,957    |
| 8,790,931         | 690,519                  | 0                              | 0           | 3,643,736              | 384,067                        | 26,142,291    |
| 4,362,495         | 0                        | 10,729                         | 463,351     | 882,689                | 114,201                        | 15,942,695    |
| 37,321,917        | 1,023,113                | 0                              | 0           | 0                      | 1,485,224                      | 98,898,054    |
| 11,364,330        | 1,363,761                | 0                              | 0           | 326,650                | 354,667                        | 48,004,564    |
| 32,897,269        | 181,528                  | 61,930                         | 1,278,731   | 0                      | 511,453                        | 70,058,397    |
| 37,745,703        | 896,738                  | 253,394                        | 0           | 427,016                | 2,206,952                      | 97,528,108    |

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Allen      | \$5,258,255             | \$13,376,403    | \$5,556,465         | \$8,036,133          | \$558,055                   |
| Ashland    | 4,277,206               | 8,403,177       | 3,395,604           | 3,874,116            | 111,204                     |
| Ashtabula  | 164,068                 | 10,221,167      | 4,900,184           | 5,835,198            | 188,450                     |
| Athens     | 1,180,065               | 4,596,015       | 2,048,127           | 2,428,347            | 12,101                      |
| Auglaize   | 2,293,508               | 5,896,953       | 2,417,998           | 2,794,317            | 130,198                     |
| Belmont    | 3,360,596               | 10,070,287      | 2,580,056           | 3,267,601            | 2,331,701                   |
| Bulter     | 8,105,396               | 31,025,177      | 15,149,949          | 20,219,079           | 4,216,411                   |
| Carroll    | 414,693                 | 2,702,279       | 1,654,808           | 1,857,687            | 143,040                     |
| Clark      | 6,385,666               | 15,241,200      | 6,919,274           | 8,438,441            | 1,023,087                   |
| Clermont   | 23,382,661              | 39,034,799      | 12,053,595          | 14,199,586           | 8,790,009                   |
| Clinton    | 23,275                  | 4,571,227       | 2,063,555           | 3,569,393            | 279,691                     |
| Crawford   | 3,876,026               | 7,898,647       | 2,399,488           | 2,735,580            | 512,947                     |
| Cuyahoga   | 70,437,000              | 231,251,000     | 47,143,000          | 61,042,000           | 36,236,000                  |
| Darke      | 1,140,592               | 5,746,452       | 3,113,548           | 3,362,718            | 111,425                     |
| Defiance   | 7,141,701               | 12,957,741      | 2,591,314           | 2,877,871            | 2,656,320                   |
| Delaware   | 14,444,438              | 26,411,337      | 7,517,226           | 9,576,143            | 558,093                     |
| Erie       | 6,586,779               | 16,933,391      | 6,672,956           | 7,745,537            | 405,830                     |
| Fairfield  | 10,382,191              | 23,032,284      | 8,848,831           | 10,336,000           | 909,277                     |
| Franklin   | 62,294,000              | 186,572,000     | 44,876,000          | 97,995,000           | 2,376,000                   |
| Fulton     | 3,584,933               | 7,032,904       | 1,973,737           | 2,210,491            | 413,569                     |
| Gallia     | 1,267,647               | 4,038,560       | 2,125,486           | 2,481,578            | 103,485                     |
| Geauga     | 5,204,962               | 17,852,033      | 10,753,349          | 11,682,026           | 363,874                     |
| Greene     | 20,142,016              | 34,495,806      | 9,564,043           | 26,411,793           | 283,089                     |
| Hancock    | 5,327,284               | 10,273,938      | 3,562,599           | 4,356,156            | 190,029                     |
| Henry      | 1,170,353               | 4,977,647       | 2,939,379           | 3,214,521            | 78,003                      |
| Hocking    | 1,776,291               | 4,652,815       | 2,243,161           | 2,430,786            | 22,432                      |
| Holmes     | 1,395,187               | 5,024,623       | 2,992,105           | 3,401,081            | 191,887                     |
| Huron      | 2,452,392               | 6,134,971       | 1,951,503           | 2,575,593            | 205,032                     |
| Jefferson  | 278,351                 | 6,869,073       | 3,383,235           | 3,927,028            | 616,310                     |
| Knox       | 1,466,272               | 7,754,233       | 4,546,998           | 5,459,059            | 594,697                     |
| Lake       | 20,644,013              | 39,773,383      | 12,493,696          | 14,762,142           | 7,078,568                   |
| Licking    | 3,249,344               | 18,363,258      | 8,530,465           | 10,667,197           | 760,725                     |
| Logan      | 1,971,755               | 6,916,852       | 3,455,991           | 4,094,713            | 492,856                     |
| Lorain     | 20,501,722              | 52,559,854      | 10,539,615          | 14,489,884           | 15,638,434                  |
| Lucas      | 4,690,000               | 72,093,000      | 28,741,000          | 33,641,000           | 1,429,000                   |
| Marion     | 5,573,876               | 10,412,597      | 3,503,761           | 3,877,429            | 497,443                     |
| Medina     | 9,680,380               | 25,750,480      | 11,117,958          | 13,184,824           | 683,319                     |
| Miami      | 962,623                 | 23,366,693      | 6,321,304           | 7,375,663            | 872,622                     |
| Monroe     | 219,122                 | 1,483,621       | 934,544             | 1,127,924            | 4,001                       |
| Montgomery | 32,468,262              | 88,206,917      | 38,837,140          | 48,045,353           | 411,819                     |
| Morrow     | 1,138,022               | 4,523,408       | 2,372,561           | 2,895,835            | 394,632                     |
| Muskingum  | 8,633,519               | 16,929,303      | 5,228,630           | 5,971,874            | 344,616                     |
| Noble      | 419,028                 | 1,513,674       | 802,914             | 928,243              | 36,578                      |
| Ottawa     | 1,234,068               | 8,261,922       | 4,862,191           | 4,862,191            | 795,140                     |

| Unreserved<br>Fund<br>Balance | Total<br>Fund<br>Balance |
|-------------------------------|--------------------------|
| \$4,782,215                   | \$5,340,270              |
| 4,417,857                     | 4,529,061                |
| 4,197,519                     | 4,385,969                |
| 2,155,567                     | 2,167,668                |
| 2,972,438                     | 3,102,636                |
| 4,470,985                     | 6,802,686                |
| 6,589,687                     | 10,806,098               |
| 701,552                       | 844,592                  |
| 5,779,672                     | 6,802,759                |
| 16,045,204                    | 24,835,213               |
| 722,143                       | 1,001,834                |
| 4,650,120                     | 5,163,067                |
| 133,973,000                   | 170,209,000              |
| 2,272,309                     | 2,383,734                |
| 7,423,550                     | 10,079,870               |
| 16,277,101                    | 16,835,194               |
| 8,782,024                     | 9,187,854                |
| 11,787,007                    | 12,696,284               |
| 86,201,000                    | 88,577,000               |
| 4,408,844                     | 4,822,413                |
| 1,453,497                     | 1,556,982                |
| 5,806,133                     | 6,170,007                |
| 7,800,924                     | 8,084,013                |
| 5,727,753                     | 5,917,782                |
| 1,685,123                     | 1,763,126                |
| 2,199,597                     | 2,222,029                |
| 1,431,655                     | 1,623,542                |
| 3,354,346                     | 3,559,378                |
| 2,325,735                     | 2,942,045                |
| 1,700,477                     | 2,295,174                |
| 17,932,673                    | 25,011,241               |
| 6,935,336                     | 7,696,061                |
| 2,329,283                     | 2,822,139                |
| 22,431,536                    | 38,069,970               |
| 37,023,000                    | 38,452,000               |
| 6,037,725                     | 6,535,168                |
| 11,882,337                    | 12,565,656               |
| 15,118,408                    | 15,991,030               |
| 351,696                       | 355,697                  |
| 39,749,745                    | 40,161,564               |
| 1,232,941                     | 1,627,573                |
| 10,612,813                    | 10,957,429               |
| 548,853                       | 585,431                  |
| 2,604,591                     | 3,399,731                |
|                               | (continued)              |

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2005**

**All Counties Reporting Under GAAP**

(continued)

| County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Pickaway   | \$2,349,259             | \$7,035,979     | \$3,435,692         | \$4,533,205          | \$0                         |
| Pike       | 1,539,555               | 3,704,827       | 1,446,680           | 1,729,955            | 92,440                      |
| Portage    | 5,422,545               | 19,993,179      | 6,686,480           | 8,482,740            | 1,301,149                   |
| Preble     | 1,135,480               | 5,134,105       | 2,353,408           | 3,026,661            | 129,866                     |
| Richland   | 2,229,873               | 11,610,847      | 8,768,869           | 10,359,238           | 452,077                     |
| Ross       | 1,374,002               | 7,148,255       | 1,936,130           | 3,442,316            | 607,107                     |
| Sandusky   | 3,288,365               | 8,930,810       | 3,710,044           | 4,778,503            | 385,884                     |
| Scioto     | 285,129                 | 4,527,191       | 2,315,095           | 3,881,359            | 322,487                     |
| Seneca     | 1,413,556               | 5,588,119       | 2,105,445           | 2,879,212            | 326,380                     |
| Shelby     | 1,363,492               | 5,914,261       | 3,309,868           | 3,791,788            | 96,603                      |
| Stark      | 11,295,644              | 35,349,476      | 19,548,052          | 22,189,997           | 3,737,397                   |
| Summit     | 65,000,138              | 108,058,044     | 31,333,007          | 35,902,731           | 7,750,193                   |
| Trumbull   | 3,812,735               | 16,483,911      | 10,091,740          | 11,871,740           | 1,154,036                   |
| Tuscarawas | 12,485,822              | 20,475,513      | 6,411,704           | 7,089,712            | 176,829                     |
| Union      | 4,357,076               | 11,051,245      | 5,168,201           | 5,830,041            | 777,801                     |
| Van Wert   | 961,629                 | 3,489,528       | 1,916,493           | 2,173,470            | 49,959                      |
| Vinton     | 24,313                  | 1,378,405       | 1,185,908           | 1,276,798            | 16,602                      |
| Warren     | 17,019,007              | 32,074,321      | 9,123,789           | 11,034,463           | 1,931,668                   |
| Washington | 5,794,877               | 10,819,723      | 3,016,994           | 3,956,846            | 926,224                     |
| Wayne      | 6,288,185               | 14,093,916      | 4,634,431           | 6,184,454            | 2,095,990                   |
| Wood       | 6,860,065               | 19,979,077      | 9,541,561           | 11,122,825           | 1,765,636                   |

| Unreserved<br>Fund<br>Balance | Total<br>Fund<br>Balance |
|-------------------------------|--------------------------|
| \$2,502,774                   | \$2,502,774              |
| 1,882,432                     | 1,974,872                |
| 10,209,290                    | 11,510,439               |
| 1,977,578                     | 2,107,444                |
| 799,532                       | 1,251,609                |
| 3,098,832                     | 3,705,939                |
| 3,766,423                     | 4,152,307                |
| 323,345                       | 645,832                  |
| 2,382,527                     | 2,708,907                |
| 2,025,870                     | 2,122,473                |
| 9,422,082                     | 13,159,479               |
| 64,405,120                    | 72,155,313               |
| 3,458,135                     | 4,612,171                |
| 13,208,972                    | 13,385,801               |
| 4,443,403                     | 5,221,204                |
| 1,266,099                     | 1,316,058                |
| 85,005                        | 101,607                  |
| 19,108,190                    | 21,039,858               |
| 5,936,653                     | 6,862,877                |
| 5,813,472                     | 7,909,462                |
| 7,090,616                     | 8,856,252                |

**Summary Data from the Governmental Fund Balance Sheet  
As of December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Allen      | \$35,796,262            | \$69,016,787    | \$25,797,944        | \$32,597,782         | \$7,791,566                 |
| Ashland    | 13,909,512              | 26,272,920      | 10,058,963          | 11,719,525           | 172,683                     |
| Ashtabula  | 26,373,886              | 61,158,296      | 23,053,092          | 27,164,256           | 6,217,726                   |
| Athens     | 13,437,487              | 29,684,758      | 12,843,305          | 15,427,938           | 757,145                     |
| Auglaize   | 15,240,531              | 30,273,178      | 11,056,402          | 12,372,953           | 1,263,332                   |
| Belmont    | 27,873,041              | 52,690,779      | 16,130,191          | 21,619,214           | 3,946,032                   |
| Bulter     | 61,212,679              | 188,114,382     | 89,441,671          | 123,191,768          | 14,678,678                  |
| Carroll    | 4,583,360               | 12,871,403      | 6,338,750           | 7,444,175            | 931,176                     |
| Clark      | 30,746,455              | 78,672,228      | 45,846,325          | 61,505,984           | 4,904,387                   |
| Clermont   | 64,088,758              | 115,527,505     | 45,358,661          | 55,709,418           | 12,844,959                  |
| Clinton    | 7,298,002               | 20,410,257      | 9,615,235           | 16,415,647           | 623,749                     |
| Crawford   | 12,636,732              | 24,561,942      | 8,928,311           | 12,127,239           | 1,442,435                   |
| Cuyahoga   | 285,466,000             | 925,053,000     | 351,309,000         | 521,753,000          | 60,918,000                  |
| Darke      | 12,364,390              | 26,324,341      | 9,569,430           | 15,387,164           | 1,512,684                   |
| Defiance   | 21,963,294              | 39,809,446      | 13,007,467          | 18,879,877           | 4,052,309                   |
| Delaware   | 71,408,680              | 113,765,095     | 23,842,788          | 35,235,004           | 5,278,551                   |
| Erie       | 23,552,815              | 44,526,844      | 14,936,061          | 20,176,200           | 4,044,115                   |
| Fairfield  | 34,517,130              | 75,128,498      | 32,814,641          | 41,914,256           | 4,609,104                   |
| Franklin   | 379,382,000             | 989,370,000     | 153,127,000         | 616,531,000          | 19,601,000                  |
| Fulton     | 15,653,044              | 30,767,631      | 11,868,596          | 13,013,052           | 1,998,011                   |
| Gallia     | 4,422,244               | 14,266,101      | 7,360,765           | 9,011,710            | 233,431                     |
| Geauga     | 27,291,483              | 73,939,577      | 40,067,777          | 54,225,569           | 6,003,867                   |
| Greene     | 52,280,503              | 98,112,416      | 38,619,289          | 58,626,010           | 4,694,410                   |
| Hancock    | 19,260,808              | 44,086,856      | 21,041,844          | 28,215,669           | 2,942,940                   |
| Henry      | 10,997,047              | 26,467,040      | 11,809,992          | 13,035,069           | 1,648,249                   |
| Hocking    | 8,211,691               | 18,909,321      | 7,290,781           | 8,457,300            | 370,942                     |
| Holmes     | 10,350,466              | 21,229,932      | 8,455,673           | 9,917,966            | 1,386,208                   |
| Huron      | 12,668,298              | 23,213,354      | 6,692,041           | 9,385,519            | 1,194,619                   |
| Jefferson  | 9,504,846               | 47,304,942      | 22,521,993          | 31,200,338           | 1,611,921                   |
| Knox       | 14,193,782              | 29,571,408      | 12,074,639          | 14,477,723           | 2,778,507                   |
| Lake       | 83,181,720              | 165,867,137     | 59,765,175          | 69,703,418           | 11,931,147                  |
| Licking    | 21,107,401              | 66,494,577      | 27,178,881          | 35,364,008           | 8,611,498                   |
| Logan      | 18,375,974              | 32,835,376      | 11,750,118          | 14,137,943           | 4,896,225                   |
| Lorain     | 103,073,909             | 218,271,057     | 76,733,863          | 112,765,063          | 26,841,197                  |
| Lucas      | 7,262,000               | 332,856,000     | 142,203,000         | 167,232,000          | 34,670,000                  |
| Marion     | 21,265,098              | 37,202,200      | 12,514,754          | 14,738,669           | 2,433,771                   |
| Medina     | 43,131,753              | 87,112,082      | 36,186,562          | 44,809,281           | 2,870,154                   |
| Miami      | 18,436,535              | 73,967,784      | 26,106,610          | 29,143,333           | 3,572,501                   |
| Monroe     | 4,819,847               | 8,531,253       | 2,522,982           | 3,213,500            | 588,582                     |
| Montgomery | 243,400,211             | 468,996,259     | 167,837,033         | 219,718,535          | 76,662,228                  |
| Morrow     | 9,059,782               | 19,239,878      | 6,362,526           | 7,685,538            | 5,108,763                   |
| Muskingum  | 32,815,304              | 61,019,593      | 20,999,653          | 26,332,634           | 4,178,744                   |
| Noble      | 4,297,785               | 9,009,378       | 3,406,338           | 4,243,190            | 113,340                     |
| Ottawa     | 13,649,412              | 48,866,574      | 31,120,215          | 35,003,674           | 3,940,443                   |

| Unreserved<br>Fund<br>Balance | Total<br>Fund<br>Balance |
|-------------------------------|--------------------------|
| \$28,627,439                  | \$36,419,005             |
| 14,380,712                    | 14,553,395               |
| 27,776,314                    | 33,994,040               |
| 13,499,675                    | 14,256,820               |
| 16,636,893                    | 17,900,225               |
| 27,125,533                    | 31,071,565               |
| 50,243,936                    | 64,922,614               |
| 4,496,052                     | 5,427,228                |
| 12,261,857                    | 17,166,244               |
| 46,973,128                    | 59,818,087               |
| 3,370,861                     | 3,994,610                |
| 10,992,268                    | 12,434,703               |
| 342,382,000                   | 403,300,000              |
| 9,424,493                     | 10,937,177               |
| 16,877,260                    | 20,929,569               |
| 73,251,540                    | 78,530,091               |
| 20,306,529                    | 24,350,644               |
| 28,605,138                    | 33,214,242               |
| 353,238,000                   | 372,839,000              |
| 15,756,568                    | 17,754,579               |
| 5,020,960                     | 5,254,391                |
| 13,710,141                    | 19,714,008               |
| 34,791,996                    | 39,486,406               |
| 12,928,247                    | 15,871,187               |
| 11,783,722                    | 13,431,971               |
| 10,081,079                    | 10,452,021               |
| 9,925,758                     | 11,311,966               |
| 12,633,216                    | 13,827,835               |
| 14,492,683                    | 16,104,604               |
| 12,315,178                    | 15,093,685               |
| 84,232,572                    | 96,163,719               |
| 22,519,071                    | 31,130,569               |
| 13,801,208                    | 18,697,433               |
| 78,664,797                    | 105,505,994              |
| 130,954,000                   | 165,624,000              |
| 20,029,760                    | 22,463,531               |
| 39,432,647                    | 42,302,801               |
| 41,251,950                    | 44,824,451               |
| 4,729,171                     | 5,317,753                |
| 172,615,496                   | 249,277,724              |
| 6,445,577                     | 11,554,340               |
| 30,508,215                    | 34,686,959               |
| 4,652,848                     | 4,766,188                |
| 9,922,457                     | 13,862,900               |
|                               | (continued)              |

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2005**

**All Counties Reporting Under GAAP**  
(continued)

| County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Pickaway   | \$8,971,819             | \$19,694,584    | \$7,943,438         | \$10,613,917         | \$361,635                   |
| Pike       | 8,192,519               | 17,393,232      | 5,336,868           | 9,886,163            | 1,923,892                   |
| Portage    | 36,828,033              | 91,850,960      | 41,517,564          | 49,405,757           | 9,421,027                   |
| Preble     | 7,443,683               | 19,472,529      | 8,137,495           | 10,770,252           | 680,307                     |
| Richland   | 47,062,740              | 94,260,737      | 42,145,327          | 61,582,861           | 2,674,810                   |
| Ross       | 7,319,666               | 23,686,875      | 7,856,133           | 15,144,139           | 1,353,623                   |
| Sandusky   | 19,958,256              | 34,783,178      | 10,879,295          | 13,951,805           | 952,419                     |
| Scioto     | 8,865,120               | 25,466,712      | 9,711,192           | 14,443,331           | 1,501,689                   |
| Seneca     | 15,153,153              | 33,586,194      | 13,924,943          | 16,914,935           | 2,021,102                   |
| Shelby     | 11,975,186              | 27,909,941      | 11,555,923          | 14,198,743           | 1,864,739                   |
| Stark      | 65,617,343              | 195,692,303     | 103,249,317         | 121,499,899          | 20,890,986                  |
| Summit     | 159,746,162             | 346,225,437     | 154,062,630         | 182,826,663          | 37,587,710                  |
| Trumbull   | 46,924,508              | 99,014,329      | 46,415,929          | 54,491,426           | 8,612,704                   |
| Tuscarawas | 44,448,301              | 68,282,573      | 14,951,890          | 21,687,902           | 8,384,738                   |
| Union      | 16,682,743              | 35,939,858      | 16,378,246          | 18,334,439           | 1,462,585                   |
| Van Wert   | 6,069,618               | 17,217,430      | 9,222,157           | 15,009,643           | 325,563                     |
| Vinton     | 2,068,882               | 10,393,156      | 5,784,927           | 6,400,255            | 910,874                     |
| Warren     | 77,341,485              | 149,749,144     | 60,078,216          | 66,453,106           | 12,484,133                  |
| Washington | 18,999,550              | 36,311,313      | 14,635,890          | 17,117,619           | 2,028,591                   |
| Wayne      | 34,144,061              | 60,357,327      | 19,725,933          | 25,090,706           | 5,649,106                   |
| Wood       | 56,807,038              | 104,204,527     | 40,636,108          | 46,485,479           | 3,201,564                   |



| Unreserved<br>Fund<br>Balance | Total<br>Fund<br>Balance |
|-------------------------------|--------------------------|
| \$8,719,032                   | \$9,080,667              |
| 5,583,177                     | 7,507,069                |
| 33,024,176                    | 42,445,203               |
| 8,021,970                     | 8,702,277                |
| 30,003,066                    | 32,677,876               |
| 7,189,113                     | 8,542,736                |
| 19,878,954                    | 20,831,373               |
| 9,521,692                     | 11,023,381               |
| 14,650,157                    | 16,671,259               |
| 11,846,459                    | 13,711,198               |
| 53,301,418                    | 74,192,404               |
| 125,811,064                   | 163,398,774              |
| 35,910,199                    | 44,522,903               |
| 38,209,933                    | 46,594,671               |
| 16,142,834                    | 17,605,419               |
| 1,882,224                     | 2,207,787                |
| 3,082,027                     | 3,992,901                |
| 70,811,905                    | 83,296,038               |
| 17,165,103                    | 19,193,694               |
| 29,617,515                    | 35,266,621               |
| 54,517,484                    | 57,719,048               |

**General Fund Revenues - Modified Accrual Basis of Accounting  
For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Property<br>Taxes (1) | Sales<br>Tax | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|------------|-----------------------|--------------|----------------|-------------------------|------------------------|
| Allen      | \$3,962,285           | \$11,732,546 | \$0            | \$3,529,993             | \$2,771,656            |
| Ashland    | 2,118,563             | 4,835,080    | 4,146          | 1,780,366               | 2,678,077              |
| Ashtabula  | 3,790,401             | 8,682,584    | 117,404        | 4,082,151               | 26,253,223             |
| Athens     | 1,568,358             | 4,647,237    | 0              | 1,760,794               | 1,765,496              |
| Auglaize   | 2,046,379             | 2,609,209    | 0              | 1,032,713               | 1,271,867              |
| Belmont    | 1,958,671             | 11,817,903   | 0              | 2,028,703               | 1,673,781              |
| Bulter     | 30,658,240            | 0            | 0              | 28,187,005              | 7,785,697              |
| Carroll    | 446,946               | 1,724,716    | 0              | 1,017,515               | 787,477                |
| Clark      | 3,505,252             | 16,077,939   | 0              | 6,039,661               | 5,690,105              |
| Clermont   | 27,852,199            | 0            | 0              | 11,868,537              | 4,663,128              |
| Clinton    | 1,618,309             | 5,293,755    | 0              | 2,140,440               | 1,211,839              |
| Crawford   | 1,351,454             | 3,389,778    | 0              | 2,081,770               | 1,463,004              |
| Cuyahoga   | 21,790,000            | 167,156,000  | 7,000          | 64,652,000              | 24,043,000             |
| Darke      | 7,328,813             | 0            | 0              | 1,240,129               | 1,141,120              |
| Defiance   | 1,714,892             | 4,479,950    | 0              | 1,494,945               | 1,168,161              |
| Delaware   | 4,505,255             | 19,523,710   | 0              | 11,803,960              | 3,611,108              |
| Erie       | 5,182,508             | 12,091,800   | 0              | 1,319,473               | 3,909,853              |
| Fairfield  | 7,938,766             | 10,863,623   | 0              | 4,706,064               | 3,944,760              |
| Franklin   | 33,106,000            | 97,633,000   | 0              | 54,810,000              | 39,129,000             |
| Fulton     | 1,589,996             | 4,056,452    | 0              | 1,453,129               | 1,366,257              |
| Gallia     | 1,563,559             | 2,965,880    | 0              | 1,393,778               | 1,065,353              |
| Geauga     | 7,421,692             | 10,596,652   | 0              | 3,325,313               | 2,342,296              |
| Greene     | 26,296,051            | 0            | 0              | 5,637,500               | 5,253,755              |
| Hancock    | 1,693,291             | 5,484,555    | 0              | 4,108,612               | 2,748,496              |
| Henry      | 1,947,956             | 2,487,529    | 0              | 829,902                 | 983,689                |
| Hocking    | 3,763,242             | 0            | 0              | 1,097,261               | 920,865                |
| Holmes     | 2,179,299             | 3,897,394    | 0              | 1,726,942               | 983,230                |
| Huron      | 10,017,589            | 0            | 0              | 1,155,662               | 1,327,717              |
| Jefferson  | 1,890,430             | 4,287,327    | 0              | 2,287,058               | 2,823,635              |
| Knox       | 7,727,043             | 0            | 0              | 1,816,603               | 1,546,183              |
| Lake       | 12,169,997            | 15,109,091   | 4,575,432      | 7,245,617               | 5,281,857              |
| Licking    | 23,248,829            | 0            | 0              | 4,853,261               | 4,976,783              |
| Logan      | 6,821,059             | 0            | 0              | 2,254,234               | 4,666,612              |
| Lorain     | 10,077,901            | 14,696,476   | 0              | 1,633,686               | 11,119,543             |
| Lucas      | 93,069,000            | 0            | 0              | 14,223,000              | 19,638,000             |
| Marion     | 2,241,612             | 6,406,626    | 0              | 2,934,127               | 1,920,273              |
| Medina     | 9,847,383             | 9,247,660    | 2,113,203      | 10,149,410              | 4,726,945              |
| Miami      | 12,640,290            | 0            | 0              | 4,156,831               | 3,649,636              |
| Monroe     | 826,073               | 1,205,139    | 0              | 603,480                 | 352,978                |
| Montgomery | 15,454,510            | 65,853,109   | 2,291,154      | 19,125,828              | 20,952,602             |
| Morrow     | 2,111,132             | 2,693,179    | 145,328        | 1,985,208               | 771,972                |
| Muskingum  | 2,613,375             | 14,101,148   | 0              | 4,403,131               | 3,272,530              |
| Noble      | 523,235               | 1,008,091    | 0              | 459,225                 | 415,917                |
| Ottawa     | 2,555,412             | 4,747,116    | 0              | 1,785,059               | 1,689,982              |

| Special<br>Assessments | All Other<br>Revenue | Total<br>Revenues |
|------------------------|----------------------|-------------------|
| \$0                    | \$2,503,994          | \$24,500,474      |
| 0                      | 1,080,618            | 12,496,850        |
| 0                      | (21,841,288)         | 21,084,475        |
| 0                      | 1,250,509            | 10,992,394        |
| 0                      | 953,763              | 7,913,931         |
| 0                      | 1,842,696            | 19,321,754        |
| 0                      | 3,699,127            | 70,330,069        |
| 0                      | 1,662,988            | 5,639,642         |
| 0                      | 2,686,729            | 33,999,686        |
| 0                      | 6,640,255            | 51,024,119        |
| 0                      | 1,546,201            | 11,810,544        |
| 0                      | 794,911              | 9,080,917         |
| 0                      | 63,821,000           | 341,469,000       |
| 0                      | 1,103,735            | 10,813,797        |
| 0                      | 2,096,994            | 10,954,942        |
| 0                      | 7,129,319            | 46,573,352        |
| 157,856                | 3,548,520            | 26,210,010        |
| 0                      | 2,227,934            | 29,681,147        |
| 0                      | 21,933,000           | 246,611,000       |
| 0                      | 1,449,127            | 9,914,961         |
| 0                      | 587,293              | 7,575,863         |
| 0                      | 1,996,876            | 25,682,829        |
| 8,403                  | 5,342,923            | 42,538,632        |
| 0                      | 1,079,121            | 15,114,075        |
| 0                      | 774,023              | 7,023,099         |
| 0                      | 389,067              | 6,170,435         |
| 0                      | 1,359,400            | 10,146,265        |
| 0                      | 1,240,060            | 13,741,028        |
| 0                      | 979,761              | 12,268,211        |
| 0                      | 1,625,537            | 12,715,366        |
| 0                      | 8,761,791            | 53,143,785        |
| 0                      | 3,201,371            | 36,280,244        |
| 0                      | 1,210,903            | 14,952,808        |
| 0                      | 18,751,884           | 56,279,490        |
| 0                      | 9,218,000            | 136,148,000       |
| 0                      | 1,583,095            | 15,085,733        |
| 0                      | 3,482,531            | 39,567,132        |
| 0                      | 3,442,908            | 23,889,665        |
| 0                      | 651,056              | 3,638,726         |
| 0                      | 12,905,095           | 136,582,298       |
| 0                      | 975,596              | 8,682,415         |
| 0                      | 3,229,572            | 27,619,756        |
| 0                      | 369,996              | 2,776,464         |
| 0                      | 2,935,830            | 13,713,399        |
|                        |                      | (continued)       |

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**

(continued)

| County     | Property<br>Taxes (1) | Sales<br>Tax | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|------------|-----------------------|--------------|----------------|-------------------------|------------------------|
| Pickaway   | \$2,441,784           | \$5,155,599  | \$0            | \$2,037,486             | \$1,219,844            |
| Pike       | 3,858,522             | 0            | 0              | 769,276                 | 455,569                |
| Portage    | 4,284,942             | 13,751,342   | 0              | 8,297,474               | 4,140,268              |
| Preble     | 1,590,283             | 4,436,627    | 0              | 1,638,581               | 1,115,386              |
| Richland   | 3,349,414             | 13,577,299   | 0              | 3,488,154               | 3,809,272              |
| Ross       | 1,984,538             | 10,668,370   | 0              | 1,819,788               | 1,881,128              |
| Sandusky   | 2,780,587             | 5,876,825    | 0              | 2,829,095               | 2,091,882              |
| Scioto     | 1,840,455             | 8,449,420    | 0              | 1,353,034               | 1,348,130              |
| Seneca     | 2,202,944             | 5,727,145    | 0              | 1,549,660               | 4,131,201              |
| Shelby     | 2,303,842             | 4,131,052    | 0              | 2,596,828               | 1,724,931              |
| Stark      | 14,181,344            | 11,233,477   | 0              | 14,191,702              | 9,242,000              |
| Summit     | 16,924,984            | 35,524,910   | 9,673,117      | 21,610,016              | 17,282,704             |
| Trumbull   | 7,020,844             | 12,498,014   | 0              | 4,220,633               | 7,199,719              |
| Tuscarawas | 3,899,541             | 9,130,299    | 0              | 2,269,581               | 2,409,917              |
| Union      | 4,009,512             | 7,084,993    | 0              | 2,959,895               | 2,113,398              |
| Van Wert   | 932,850               | 3,692,010    | 0              | 714,754                 | 1,210,687              |
| Vinton     | 1,246,995             | 0            | 0              | 384,120                 | 489,785                |
| Warren     | 37,804,846            | 0            | 0              | 6,308,730               | 5,416,359              |
| Washington | 2,657,260             | 8,956,176    | 32,461         | 2,256,107               | 1,758,090              |
| Wayne      | 3,706,690             | 8,344,102    | 0              | 4,833,145               | 3,343,117              |
| Wood       | 5,429,889             | 14,917,807   | 38,425         | 5,470,305               | 4,883,195              |

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

| Special<br>Assessments | All Other<br>Revenue | Total<br>Revenues |
|------------------------|----------------------|-------------------|
| \$0                    | \$1,090,006          | \$11,944,719      |
| 0                      | 886,385              | 5,969,752         |
| 0                      | 4,121,429            | 34,595,455        |
| 0                      | 838,012              | 9,618,889         |
| 0                      | 1,834,798            | 26,058,937        |
| 0                      | 1,923,208            | 18,277,032        |
| 0                      | 2,074,019            | 15,652,408        |
| 0                      | 1,032,530            | 14,023,569        |
| 0                      | 1,019,953            | 14,630,903        |
| 0                      | 846,181              | 11,602,834        |
| 0                      | 5,277,936            | 54,126,459        |
| 0                      | 10,190,824           | 111,206,555       |
| 0                      | 6,569,662            | 37,508,872        |
| 0                      | 2,189,829            | 19,899,167        |
| 0                      | 1,495,479            | 17,663,277        |
| 0                      | 679,533              | 7,229,834         |
| 0                      | 540,055              | 2,660,955         |
| 0                      | 5,661,802            | 55,191,737        |
| 0                      | 1,043,560            | 16,703,654        |
| 0                      | 3,626,043            | 23,853,097        |
| 0                      | 2,728,438            | 33,468,059        |

**General Fund Expenditures - Modified Accrual Basis of Accounting  
For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Legislative<br>and Executive | Judicial    | Public<br>Safety | Public<br>Works | Health    | Human<br>Services |
|------------|------------------------------|-------------|------------------|-----------------|-----------|-------------------|
| Allen      | \$9,262,853                  | \$5,339,659 | \$8,189,542      | \$158,037       | \$174,118 | \$923,636         |
| Ashland    | 5,015,842                    | 1,315,280   | 4,253,433        | 0               | 95,732    | 318,325           |
| Ashtabula  | 5,919,072                    | 3,157,362   | 5,725,399        | 109,752         | 171,837   | 615,359           |
| Athens     | 4,425,766                    | 2,032,254   | 2,704,420        | 0               | 355,052   | 388,887           |
| Auglaize   | 2,732,723                    | 1,476,642   | 1,983,201        | 159,765         | 51,207    | 277,564           |
| Belmont    | 6,330,315                    | 2,365,125   | 6,531,017        | 423,384         | 72,955    | 316,874           |
| Bulter     | 22,127,619                   | 11,944,901  | 29,126,608       | 212,184         | 616,431   | 1,274,920         |
| Carroll    | 2,306,734                    | 781,929     | 1,754,779        | 80,856          | 46,971    | 131,408           |
| Clark      | 3,844,900                    | 7,925,045   | 11,904,886       | 3,834,867       | 358,384   | 576,474           |
| Clermont   | 15,490,081                   | 8,100,808   | 20,811,941       | 0               | 172,578   | 957,054           |
| Clinton    | 4,189,204                    | 2,387,682   | 3,268,927        | 88,875          | 60,790    | 284,857           |
| Crawford   | 3,047,430                    | 1,811,664   | 2,288,315        | 127,767         | 305,503   | 309,538           |
| Cuyahoga   | 66,433,000                   | 230,914,000 | 1,370,000        | 0               | 0         | 5,836,000         |
| Darke      | 5,403,428                    | 0           | 3,582,591        | 123,018         | 49,433    | 338,976           |
| Defiance   | 2,953,467                    | 1,231,737   | 1,900,464        | 205,534         | 41,977    | 0                 |
| Delaware   | 8,664,778                    | 6,194,323   | 21,629,645       | 229,939         | 0         | 396,040           |
| Erie       | 8,399,550                    | 4,330,629   | 7,776,792        | 175,992         | 5,049     | 473,807           |
| Fairfield  | 6,487,559                    | 3,550,516   | 9,947,599        | 0               | 653,277   | 671,274           |
| Franklin   | 55,114,000                   | 62,644,000  | 94,372,000       | 449,000         | 0         | 3,682,000         |
| Fulton     | 3,978,783                    | 1,343,792   | 2,811,383        | 63,876          | 36,369    | 502,434           |
| Gallia     | 2,147,036                    | 906,503     | 2,532,049        | 123,994         | 37,017    | 266,567           |
| Geauga     | 5,960,404                    | 2,392,114   | 8,930,941        | 137,516         | 0         | 385,798           |
| Greene     | 14,191,129                   | 6,413,476   | 15,203,576       | 936,925         | 85,966    | 381,055           |
| Hancock    | 4,906,992                    | 2,816,793   | 3,898,752        | 119,707         | 472,101   | 502,971           |
| Henry      | 2,408,291                    | 994,956     | 2,115,274        | 213,001         | 15,676    | 322,941           |
| Hocking    | 1,814,017                    | 1,393,623   | 1,537,796        | 34,415          | 50,940    | 343,768           |
| Holmes     | 2,656,583                    | 1,796,657   | 3,765,961        | 55,634          | 65,411    | 338,620           |
| Huron      | 4,799,101                    | 1,814,729   | 4,536,981        | 0               | 52,358    | 1,035,827         |
| Jefferson  | 4,707,491                    | 3,177,177   | 279,516          | 0               | 232,733   | 983,190           |
| Knox       | 5,284,525                    | 1,826,616   | 3,526,259        | 192,429         | 147,609   | 569,613           |
| Lake       | 13,114,329                   | 32,378,035  | 0                | 256,575         | 106,903   | 1,063,742         |
| Licking    | 15,343,142                   | 0           | 15,997,699       | 69,797          | 165,818   | 1,529,135         |
| Logan      | 4,674,486                    | 1,752,859   | 5,056,612        | 124,228         | 193,906   | 239,964           |
| Lorain     | 28,597,805                   | 14,756,923  | 7,136,408        | 263,501         | 3,524     | 2,553,724         |
| Lucas      | 25,425,000                   | 42,052,000  | 39,629,000       | 275,000         | 721,000   | 1,409,000         |
| Marion     | 4,934,502                    | 1,788,393   | 6,444,193        | 12,068          | 226,775   | 259,210           |
| Medina     | 9,952,620                    | 6,267,709   | 15,226,844       | 507,471         | 183,411   | 1,957,406         |
| Miami      | 11,696,858                   | 0           | 10,218,225       | 248,126         | 83,005    | 1,909,764         |
| Monroe     | 1,396,566                    | 474,894     | 1,271,111        | 0               | 47,221    | 111,263           |
| Montgomery | 21,835,098                   | 85,251,395  | 0                | 557,835         | 0         | 2,943,385         |
| Morrow     | 2,987,992                    | 827,752     | 3,420,637        | 0               | 62,686    | 492,676           |
| Muskingum  | 9,452,186                    | 4,722,717   | 6,680,833        | 177,882         | 469,908   | 415,965           |
| Noble      | 1,408,000                    | 323,378     | 658,369          | 0               | 25,880    | 98,294            |
| Ottawa     | 3,645,259                    | 2,532,926   | 4,659,720        | 454,336         | 12,277    | 965,729           |
| Pickaway   | 3,976,056                    | 1,424,283   | 5,272,434        | 96,074          | 54,505    | 469,105           |
| Pike       | 2,355,755                    | 844,412     | 1,810,354        | 39,484          | 1,717     | 385,389           |
| Portage    | 12,760,334                   | 8,404,188   | 12,496,607       | 222,914         | 0         | 809,723           |
| Preble     | 2,954,383                    | 1,607,776   | 4,098,587        | 49,680          | 57,439    | 313,400           |
| Richland   | 8,163,683                    | 5,067,569   | 10,271,306       | 526,204         | 580,902   | 595,477           |
| Ross       | 5,107,127                    | 2,939,360   | 1,202,490        | 382,456         | 648,540   | 513,063           |
| Sandusky   | 4,249,107                    | 2,977,209   | 6,510,422        | 87,053          | 64,769    | 1,316,018         |
| Scioto     | 6,721,564                    | 1,814,574   | 3,064,520        | 10,414          | 214,515   | 345,877           |
| Seneca     | 4,272,531                    | 2,149,404   | 4,638,649        | 41,745          | 33,863    | 436,261           |
| Shelby     | 3,486,346                    | 1,909,718   | 4,021,229        | 864,366         | 81,959    | 469,620           |
| Stark      | 13,469,083                   | 11,774,421  | 18,793,564       | 2,169,784       | 0         | 992,988           |
| Summit     | 22,472,337                   | 25,084,503  | 52,097,079       | 0               | 544,336   | 2,746,119         |
| Trumbull   | 14,473,277                   | 9,601,939   | 10,241,866       | 0               | 0         | 677,034           |
| Tuscarawas | 4,273,598                    | 3,485,361   | 2,460,437        | 141,819         | 120,232   | 717,396           |

| Community Development | Conservation and Recreation | Other Current Expenditures | Capital Outlay | Inter-governmental | Principal | Interest and Fiscal Charges | Total        |
|-----------------------|-----------------------------|----------------------------|----------------|--------------------|-----------|-----------------------------|--------------|
| \$0                   | \$729,278                   | \$46,536                   | \$101,631      | \$0                | \$33,241  | \$8,729                     | \$24,967,260 |
| 0                     | 55,000                      | 0                          | 0              | 302,691            | 0         | 27,832                      | 11,384,135   |
| 0                     | 276,224                     | 2,728,111                  | 300,000        | 0                  | 108,809   | 6,945                       | 19,118,870   |
| 0                     | 7,751                       | 0                          | 0              | 0                  | 82,497    | 1,808                       | 9,998,435    |
| 0                     | 0                           | 1,228,166                  | 0              | 0                  | 0         | 0                           | 7,909,268    |
| 0                     | 0                           | 9,131                      | 0              | 1,012,234          | 532,775   | 17,818                      | 17,611,628   |
| 0                     | 477,828                     | 0                          | 216,115        | 0                  | 1,105,667 | 1,224,537                   | 68,326,810   |
| 29,000                | 0                           | 292,956                    | 0              | 0                  | 14,988    | 1,200                       | 5,440,821    |
| 0                     | 812,686                     | 0                          | 0              | 0                  | 0         | 0                           | 29,257,242   |
| 656,632               | 0                           | 0                          | 0              | 0                  | 0         | 0                           | 46,189,094   |
| 0                     | 0                           | 1,074,425                  | 0              | 0                  | 886       | 35,162                      | 11,390,808   |
| 0                     | 0                           | 0                          | 0              | 10,041             | 0         | 0                           | 7,900,258    |
| 6,595,000             | 0                           | 0                          | 0              | 0                  | 0         | 25,000                      | 311,173,000  |
| 181,160               | 0                           | 0                          | 0              | 0                  | 0         | 0                           | 9,678,606    |
| 311,610               | 0                           | 1,898,485                  | 0              | 0                  | 0         | 0                           | 8,543,274    |
| 0                     | 0                           | 158,139                    | 0              | 546,986            | 2,265,000 | 1,400,351                   | 41,485,201   |
| 0                     | 112,977                     | 50                         | 381,281        | 0                  | 0         | 0                           | 21,656,127   |
| 0                     | 0                           | 76,559                     | 0              | 1,402,540          | 230,249   | 7,935                       | 23,027,508   |
| 1,017,000             | 0                           | 0                          | 2,621,000      | 4,758,000          | 280,000   | 79,000                      | 225,016,000  |
| 0                     | 0                           | 109,685                    | 10,930         | 723,831            | 0         | 0                           | 9,581,083    |
| 0                     | 0                           | 831,448                    | 6,778          | 0                  | 9,474     | 1,262                       | 6,862,128    |
| 0                     | 0                           | 841,134                    | 661,340        | 0                  | 0         | 0                           | 19,309,247   |
| 4,074,236             | 2,573,128                   | 0                          | 0              | 0                  | 1,250,000 | 62,920                      | 45,172,411   |
| 0                     | 0                           | 0                          | 0              | 493,286            | 0         | 0                           | 13,210,602   |
| 0                     | 0                           | 757,622                    | 48,710         | 0                  | 0         | 0                           | 6,876,471    |
| 66,314                | 215,391                     | 86,652                     | 89,252         | 12,064             | 45,320    | 2,134                       | 5,691,686    |
| 0                     | 236,413                     | 17,833                     | 0              | 227,200            | 0         | 0                           | 9,160,312    |
| 0                     | 0                           | 329,341                    | 26,081         | 0                  | 0         | 0                           | 12,594,418   |
| 0                     | 0                           | 250,398                    | 58,150         | 82,500             | 1,151     | 19                          | 9,772,325    |
| 0                     | 0                           | 0                          | 341,959        | 0                  | 1,701     | 97                          | 11,890,808   |
| 202,150               | 0                           | 0                          | 0              | 0                  | 0         | 0                           | 47,121,734   |
| 567,739               | 0                           | 0                          | 17,848         | 532,983            | 0         | 0                           | 34,224,161   |
| 0                     | 346,400                     | 0                          | 0              | 0                  | 36,056    | 2,163                       | 12,426,674   |
| 14,402                | 0                           | 0                          | 749,817        | 588,937            | 0         | 0                           | 54,665,041   |
| 0                     | 871,000                     | 515,000                    | 0              | 0                  | 0         | 0                           | 110,897,000  |
| 0                     | 296,475                     | 0                          | 1,991          | 235,639            | 61,561    | 4,317                       | 14,265,124   |
| 90,000                | 0                           | 0                          | 0              | 818,118            | 0         | 0                           | 35,003,579   |
| 0                     | 557,009                     | 0                          | 0              | 0                  | 176       | 208                         | 24,713,371   |
| 0                     | 0                           | 125,004                    | 0              | 0                  | 0         | 5,303                       | 3,431,362    |
| 2,926,980             | 0                           | 0                          | 0              | 2,023,790          | 127,183   | 9,913                       | 115,675,579  |
| 48,510                | 0                           | 6,355                      | 312,535        | 398,547            | 15,308    | 4,140                       | 8,577,138    |
| 0                     | 0                           | 0                          | 16,000         | 116,664            | 1,947     | 819                         | 22,054,921   |
| 0                     | 0                           | 37,146                     | 0              | 0                  | 4,943     | 732                         | 2,556,742    |
| 0                     | 0                           | 362,713                    | 25,547         | 0                  | 698       | 338                         | 12,659,543   |
| 0                     | 360,892                     | 35,883                     | 57,477         | 0                  | 83,509    | 12,016                      | 11,842,234   |
| 0                     | 10                          | 398,712                    | 62,534         | 0                  | 8,588     | 2,169                       | 5,909,124    |
| 0                     | 0                           | 0                          | 0              | 0                  | 0         | 0                           | 34,693,766   |
| 0                     | 0                           | 0                          | 0              | 262,724            | 0         | 0                           | 9,343,989    |
| 0                     | 181,376                     | 67,845                     | 0              | 1,807,321          | 0         | 0                           | 27,261,683   |
| 232,970               | 0                           | 0                          | 0              | 0                  | 118,460   | 12,525                      | 11,156,991   |
| 0                     | 0                           | 327,889                    | 471,457        | 188,000            | 166,646   | 0                           | 16,358,570   |
| 98,605                | 218,098                     | 0                          | 0              | 0                  | 636,792   | 31,712                      | 13,156,671   |
| 39,039                | 800,326                     | 0                          | 0              | 0                  | 0         | 0                           | 12,411,818   |
| 0                     | 0                           | 0                          | 0              | 414,455            | 8,665     | 1,740                       | 11,258,098   |
| 0                     | 0                           | 867,147                    | 0              | 6,463,026          | 108,453   | 5,553                       | 54,644,019   |
| 0                     | 0                           | 1,281,357                  | 0              | 201,888            | 0         | 0                           | 104,427,619  |
| 0                     | 0                           | 37,884                     | 0              | 0                  | 43,813    | 1,145                       | 35,076,958   |
| 0                     | 436,415                     | 0                          | 0              | 1,612,199          | 23,285    | 2,664                       | 13,273,406   |

(continued)

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**  
**(continued)**

| County     | Legislative<br>and Executive | Judicial    | Public<br>Safety | Public<br>Works | Health    | Human<br>Services |
|------------|------------------------------|-------------|------------------|-----------------|-----------|-------------------|
| Union      | \$7,052,170                  | \$1,705,122 | \$4,519,786      | \$114,420       | \$147,591 | \$1,424,198       |
| Van Wert   | 2,664,984                    | 1,248,170   | 2,543,886        | 13,576          | 11,383    | 232,063           |
| Vinton     | 934,573                      | 286,298     | 626,012          | 230,359         | 27,420    | 92,240            |
| Warren     | 16,191,830                   | 6,316,670   | 17,972,197       | 0               | 0         | 895,043           |
| Washington | 4,656,449                    | 1,033,425   | 6,465,180        | 3,117,131       | 66,868    | 437,256           |
| Wayne      | 7,894,868                    | 4,173,526   | 8,190,867        | 157,203         | 217,775   | 776,003           |
| Wood       | 15,442,161                   | 5,953,350   | 7,199,633        | 420,307         | 112,795   | 434,774           |



| Community<br>Development | Conservation<br>and Recreation | Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Total        |
|--------------------------|--------------------------------|-------------------------------|-------------------|------------------------|-----------|--------------------------------|--------------|
| \$163,408                | \$0                            | \$0                           | \$0               | \$0                    | \$0       | \$0                            | \$15,126,695 |
| 0                        | 68,742                         | 0                             | 0                 | 274,618                | 0         | 0                              | 7,057,422    |
| 0                        | 0                              | 462,053                       | 0                 | 0                      | 0         | 0                              | 2,658,955    |
| 472                      | 0                              | 0                             | 0                 | 0                      | 6,984     | 3,243                          | 41,386,439   |
| 0                        | 0                              | 10,000                        | 0                 | 0                      | 0         | 2,536                          | 15,788,845   |
| 0                        | 64,179                         | 900,016                       | 0                 | 0                      | 0         | 0                              | 22,374,437   |
| 0                        | 108,715                        | 345,967                       | 0                 | 427,016                | 5,849     | 431                            | 30,450,998   |

**Governmental Fund Revenues**  
**For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Property<br>Taxes (1) | Sales<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|------------|-----------------------|----------------|----------------|-------------------------|------------------------|
| Allen      | \$11,750,893          | \$14,451,517   | \$0            | \$8,241,386             | \$37,044,675           |
| Ashland    | 6,336,139             | 6,043,597      | 172,485        | 3,284,947               | 18,643,431             |
| Ashtabula  | 16,703,355            | 8,682,584      | 0              | 12,157,715              | 54,830,541             |
| Athens     | 8,971,221             | 5,808,439      | 0              | 3,801,085               | 30,080,724             |
| Auglaize   | 6,075,315             | 7,033,883      | 400,975        | 2,423,320               | 14,087,362             |
| Belmont    | 9,255,773             | 12,067,903     | 0              | 4,903,667               | 29,702,720             |
| Bulter     | 67,978,516            | 0              | 0              | 54,430,214              | 115,938,364            |
| Carroll    | 4,117,451             | 1,724,716      | 0              | 2,468,841               | 12,575,450             |
| Clark      | 18,309,439            | 16,077,939     | 0              | 19,818,767              | 56,244,198             |
| Clermont   | 39,894,619            | 0              | 0              | 18,480,378              | 48,006,870             |
| Clinton    | 5,210,041             | 5,364,309      | 0              | 5,394,994               | 12,013,640             |
| Crawford   | 4,915,233             | 5,084,380      | 0              | 153,793                 | 14,910,722             |
| Cuyahoga   | 313,675,000           | 167,156,000    | 28,683,000     | 86,912,000              | 703,236,000            |
| Darke      | 9,931,256             | 0              | 0              | 3,380,094               | 14,569,724             |
| Defiance   | 5,229,559             | 4,479,950      | 0              | 2,887,571               | 14,386,127             |
| Delaware   | 13,898,556            | 32,540,264     | 140,616        | 27,035,118              | 23,083,180             |
| Erie       | 11,075,917            | 13,901,743     | 0              | 4,815,339               | 23,643,032             |
| Fairfield  | 15,483,894            | 10,863,623     | 0              | 9,221,368               | 39,321,004             |
| Franklin   | 333,844,000           | 97,633,000     | 0              | 89,165,000              | 446,133,000            |
| Fulton     | 7,050,926             | 4,570,665      | 0              | 3,708,678               | 13,211,994             |
| Gallia     | 2,472,335             | 4,107,313      | 0              | 3,174,482               | 17,433,232             |
| Geauga     | 25,123,365            | 10,596,652     | 501,469        | 6,439,840               | 33,453,449             |
| Greene     | 48,894,576            | 0              | 0              | 17,265,256              | 40,208,332             |
| Hancock    | 7,504,519             | 7,328,736      | 1,302,662      | 6,951,168               | 27,341,104             |
| Henry      | 5,919,370             | 4,935,210      | 995,471        | 3,550,956               | 10,233,808             |
| Hocking    | 7,379,471             | 0              | 0              | 1,909,076               | 14,261,017             |
| Holmes     | 6,077,299             | 4,389,719      | 0              | 3,939,161               | 14,566,661             |
| Huron      | 13,196,619            | 0              | 0              | 3,601,960               | 23,706,954             |
| Jefferson  | 10,332,740            | 9,214,845      | 0              | 6,752,019               | 42,244,624             |
| Knox       | 13,187,367            | 0              | 0              | 3,136,918               | 16,017,172             |
| Lake       | 46,599,499            | 15,109,091     | 5,438,215      | 0                       | 73,201,851             |
| Licking    | 35,151,626            | 0              | 0              | 9,574,416               | 37,242,953             |
| Logan      | 11,286,382            | 0              | 0              | 5,480,426               | 17,230,569             |
| Lorain     | 48,851,287            | 22,040,916     | 0              | 11,405,186              | 108,980,922            |
| Lucas      | 182,826,000           | 0              | 0              | 28,503,000              | 201,485,000            |
| Marion     | 7,990,487             | 6,406,626      | 0              | 4,520,529               | 21,845,497             |
| Medina     | 23,167,578            | 9,247,660      | 2,113,203      | 15,149,458              | 40,352,013             |
| Miami      | 22,358,954            | 0              | 0              | 12,746,020              | 28,238,711             |
| Monroe     | 1,552,978             | 3,303,755      | 0              | 1,309,565               | 10,644,073             |
| Montgomery | 111,781,459           | 65,853,109     | 8,929,500      | 0                       | 256,632,101            |
| Morrow     | 3,666,335             | 2,770,678      | 889,154        | 3,035,250               | 13,743,132             |
| Muskingum  | 11,850,514            | 14,101,148     | 459,755        | 8,351,631               | 36,991,223             |
| Noble      | 1,644,110             | 1,008,091      | 0              | 833,450                 | 9,168,292              |
| Ottawa     | 7,164,442             | 4,747,471      | 591,258        | 5,071,509               | 15,479,029             |

| Special<br>Assessments | All Other<br>Revenue | Total<br>Revenues |
|------------------------|----------------------|-------------------|
| \$1,087,148            | \$9,627,780          | \$82,203,399      |
| 0                      | 2,306,754            | 36,787,353        |
| 225,129                | 2,563,494            | 95,162,818        |
| 0                      | 3,148,990            | 51,810,459        |
| 539,301                | 1,001,190            | 31,561,346        |
| 0                      | 3,924,577            | 59,854,640        |
| 3,437,822              | 6,511,294            | 248,296,210       |
| 8,518                  | 1,742,002            | 22,636,978        |
| 45,431                 | 5,610,410            | 116,106,184       |
| 1,126,869              | 8,561,653            | 116,070,389       |
| 112,014                | 4,321,481            | 32,416,479        |
| 153,793                | 8,565,379            | 33,783,300        |
| 0                      | 80,220,000           | 1,379,882,000     |
| 16,724                 | 2,585,769            | 30,483,567        |
| 0                      | 3,600,769            | 30,583,976        |
| 796,392                | 8,575,612            | 106,069,738       |
| 668,825                | 5,723,469            | 59,828,325        |
| 518,377                | 5,707,593            | 81,115,859        |
| 0                      | 41,652,000           | 1,008,427,000     |
| 303,881                | 2,981,007            | 31,827,151        |
| 0                      | 893,381              | 28,080,743        |
| 369,631                | 3,766,808            | 80,251,214        |
| 139,414                | 7,617,906            | 114,125,484       |
| 364,586                | 2,791,844            | 53,584,619        |
| 179,720                | 1,113,233            | 26,927,768        |
| 7,409                  | 1,360,297            | 24,917,270        |
| 0                      | 3,591,096            | 32,563,936        |
| 93,452                 | 2,650,052            | 43,249,037        |
| 0                      | 3,075,890            | 71,620,118        |
| 47,240                 | 3,055,615            | 35,444,312        |
| 2,610,242              | 30,870,167           | 173,829,065       |
| 393,818                | 5,921,240            | 88,284,053        |
| 46,059                 | 2,802,497            | 36,845,933        |
| 356,428                | 26,671,195           | 218,305,934       |
| 2,525,000              | 27,655,000           | 442,994,000       |
| 73,482                 | 2,608,223            | 43,444,844        |
| 949,385                | 6,534,107            | 97,513,404        |
| 0                      | 5,244,024            | 68,587,709        |
| 0                      | 999,733              | 17,810,104        |
| 379,311                | 68,619,488           | 512,194,968       |
| 152,071                | 1,794,221            | 26,050,841        |
| 84,283                 | 5,630,932            | 77,469,486        |
| 0                      | 1,069,825            | 13,723,768        |
| 965,989                | 4,220,516            | 38,240,214        |

**Governmental Fund Revenues**  
**For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**  
(continued)

| <u>County</u> | <u>Property<br/>Taxes (1)</u> | <u>Sales<br/>Taxes</u> | <u>Other<br/>Taxes</u> | <u>Charges for<br/>Services</u> | <u>Inter-<br/>governmental</u> |
|---------------|-------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|
| Pickaway      | \$4,470,625                   | \$5,545,489            | \$0                    | \$3,114,920                     | \$16,675,070                   |
| Pike          | 5,703,226                     | 0                      | 0                      | 1,977,022                       | 12,056,296                     |
| Portage       | 25,794,402                    | 13,751,342             | 0                      | 14,743,479                      | 48,147,112                     |
| Preble        | 3,591,114                     | 4,436,627              | 0                      | 3,264,081                       | 15,354,304                     |
| Richland      | 17,014,037                    | 13,577,299             | 0                      | 9,257,322                       | 57,561,318                     |
| Ross          | 8,038,454                     | 10,668,370             | 0                      | 6,673,395                       | 22,714,147                     |
| Sandusky      | 7,575,624                     | 6,051,944              | 0                      | 4,678,212                       | 23,683,676                     |
| Scioto        | 4,754,735                     | 8,449,420              | 32,398                 | 5,163,814                       | 35,847,087                     |
| Seneca        | 6,592,269                     | 5,727,145              | 0                      | 3,067,772                       | 23,001,623                     |
| Shelby        | 8,203,149                     | 7,819,211              | 0                      | 4,704,114                       | 15,800,610                     |
| Stark         | 55,272,781                    | 12,511,134             | 0                      | 25,897,268                      | 141,879,957                    |
| Summit        | 110,587,094                   | 35,524,910             | 13,700,660             | 43,205,551                      | 175,052,875                    |
| Trumbull      | 26,021,232                    | 14,647,780             | 0                      | 7,867,384                       | 79,314,728                     |
| Tuscarawas    | 10,136,930                    | 9,130,299              | 0                      | 5,122,447                       | 25,477,142                     |
| Union         | 11,606,766                    | 7,084,993              | 0                      | 6,097,268                       | 17,154,412                     |
| Van Wert      | 3,262,099                     | 3,692,010              | 0                      | 2,577,050                       | 12,012,827                     |
| Vinton        | 1,999,503                     | 0                      | 0                      | 1,071,406                       | 11,962,755                     |
| Warren        | 59,806,913                    | 0                      | 0                      | 12,841,869                      | 35,572,407                     |
| Washington    | 9,319,054                     | 8,956,176              | 79,247                 | 3,753,932                       | 24,178,017                     |
| Wayne         | 15,126,971                    | 9,538,188              | 0                      | 10,928,771                      | 31,037,834                     |
| Wood          | 24,236,944                    | 14,917,807             | 4,034,542              | 11,669,716                      | 40,431,404                     |

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

| Special<br>Assessments | All Other<br>Revenue | Total<br>Revenues |
|------------------------|----------------------|-------------------|
| \$12,948               | \$2,345,331          | \$32,164,383      |
| 0                      | 2,380,558            | 22,117,102        |
| 0                      | 5,874,483            | 108,310,818       |
| 129,540                | 1,285,552            | 28,061,218        |
| 1,189,966              | 5,616,957            | 104,216,899       |
| 11,228                 | 2,451,268            | 50,556,862        |
| 91,098                 | 3,907,551            | 45,988,105        |
| 0                      | 1,969,231            | 56,216,685        |
| 165,933                | 3,112,649            | 41,667,391        |
| 283,099                | 2,119,812            | 38,929,995        |
| 706,541                | 11,415,930           | 247,683,611       |
| 62,933                 | 18,328,840           | 396,462,863       |
| 604,799                | 9,126,939            | 137,582,862       |
| 0                      | 3,491,126            | 53,357,944        |
| 89,389                 | 2,732,300            | 44,765,128        |
| 283,135                | 1,118,978            | 22,946,099        |
| 0                      | 1,638,462            | 16,672,126        |
| 1,853,238              | 6,831,647            | 116,906,074       |
| 0                      | 1,990,651            | 48,277,077        |
| 2,350                  | 5,870,395            | 72,504,509        |
| 912,515                | 4,228,859            | 100,431,787       |

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting  
For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Legislative<br>and Executive | Judicial    | Public<br>Safety | Public<br>Works | Health       | Human<br>Services | Community<br>Development |
|------------|------------------------------|-------------|------------------|-----------------|--------------|-------------------|--------------------------|
| Allen      | \$14,426,902                 | \$8,807,122 | \$9,968,750      | \$7,263,619     | \$11,373,968 | \$17,482,608      | \$0                      |
| Ashland    | 5,706,474                    | 1,517,260   | 5,544,892        | 4,352,794       | 9,874,148    | 6,012,744         | 0                        |
| Ashtabula  | 8,244,632                    | 3,318,762   | 8,151,868        | 5,877,332       | 24,973,525   | 32,811,165        | 0                        |
| Athens     | 5,571,186                    | 2,399,131   | 4,806,045        | 4,994,639       | 2,263,266    | 28,771,969        | 34,636                   |
| Auglaize   | 3,745,405                    | 1,650,804   | 4,434,059        | 5,606,876       | 5,099,153    | 4,745,707         | 0                        |
| Belmont    | 7,653,603                    | 3,013,839   | 8,269,243        | 5,646,102       | 11,180,541   | 17,061,773        | 276,427                  |
| Bulter     | 39,470,890                   | 13,600,268  | 36,712,267       | 21,793,001      | 47,080,225   | 69,795,718        | 0                        |
| Carroll    | 2,770,806                    | 799,171     | 2,618,416        | 3,998,944       | 3,983,554    | 5,030,555         | 765,402                  |
| Clark      | 6,259,806                    | 8,257,399   | 16,744,583       | 11,005,770      | 23,121,148   | 41,625,233        | 0                        |
| Clermont   | 18,355,723                   | 8,916,782   | 25,105,955       | 11,494,227      | 823,847      | 29,879,236        | 1,877,047                |
| Clinton    | 4,768,428                    | 2,686,591   | 3,666,249        | 4,899,626       | 3,966,484    | 9,397,733         | 213,991                  |
| Crawford   | 3,788,011                    | 1,965,032   | 5,336,695        | 4,460,095       | 4,365,560    | 10,696,274        | 0                        |
| Cuyahoga   | 84,122,000                   | 293,777,000 | 207,379,000      | 58,381,000      | 0            | 587,823,000       | 32,308,000               |
| Darke      | 6,548,444                    | 0           | 3,968,455        | 4,983,325       | 193,619      | 11,376,440        | 991,446                  |
| Defiance   | 3,885,779                    | 1,435,935   | 4,341,617        | 5,665,304       | 4,326,066    | 5,803,384         | 483,702                  |
| Delaware   | 21,585,868                   | 6,226,229   | 24,757,562       | 20,379,827      | 10,300,924   | 9,918,541         | 0                        |
| Erie       | 11,112,800                   | 4,467,467   | 11,405,307       | 7,840,829       | 7,195,669    | 13,200,100        | 5,109,351                |
| Fairfield  | 8,336,858                    | 4,330,643   | 11,767,637       | 7,389,359       | 18,685,165   | 17,475,511        | 195,456                  |
| Franklin   | 78,583,000                   | 64,203,000  | 119,272,000      | 38,691,000      | 292,420,000  | 318,665,000       | 5,510,000                |
| Fulton     | 4,995,512                    | 1,419,694   | 5,999,850        | 4,908,551       | 4,670,941    | 5,795,613         | 947,258                  |
| Gallia     | 2,890,054                    | 1,173,496   | 4,850,371        | 4,844,301       | 2,427,748    | 9,028,288         | 818,000                  |
| Geauga     | 7,864,277                    | 3,481,964   | 10,357,850       | 6,702,320       | 6,033,085    | 26,861,298        | 80,926                   |
| Greene     | 15,066,352                   | 6,513,033   | 21,221,779       | 8,242,122       | 16,301,344   | 28,996,623        | 6,100,614                |
| Hancock    | 5,555,092                    | 3,141,140   | 7,478,204        | 5,465,132       | 15,010,802   | 9,141,414         | 219,644                  |
| Henry      | 2,865,757                    | 1,137,289   | 2,368,840        | 4,385,972       | 540,980      | 12,886,646        | 427,009                  |
| Hocking    | 2,583,054                    | 1,511,878   | 3,278,996        | 3,750,168       | 3,284,011    | 8,098,001         | 593,096                  |
| Holmes     | 4,098,361                    | 1,936,747   | 4,783,569        | 5,813,866       | 197,542      | 12,444,764        | 0                        |
| Huron      | 5,947,890                    | 1,814,729   | 5,551,242        | 5,417,550       | 7,724,904    | 13,013,980        | 0                        |
| Jefferson  | 6,319,387                    | 3,356,664   | 10,262,366       | 9,432,182       | 16,137,815   | 18,924,067        | 1,032,238                |
| Knox       | 6,733,588                    | 2,020,580   | 5,549,473        | 5,934,571       | 329,875      | 12,144,183        | 0                        |
| Lake       | 17,670,849                   | 40,824,005  | 0                | 13,854,420      | 19,583,250   | 67,854,481        | 3,936,523                |
| Licking    | 19,266,943                   | 0           | 18,943,606       | 7,417,483       | 449,595      | 37,737,723        | 1,514,814                |
| Logan      | 5,335,537                    | 2,186,947   | 6,257,734        | 8,495,190       | 1,403,394    | 17,281,984        | 189,351                  |
| Lorain     | 36,766,980                   | 15,018,197  | 23,538,741       | 9,372,357       | 43,530,572   | 83,549,588        | 1,105,103                |
| Lucas      | 41,594,000                   | 57,563,000  | 66,032,000       | 16,027,000      | 103,788,000  | 117,751,000       | 0                        |
| Marion     | 5,816,674                    | 2,056,800   | 8,825,098        | 4,374,489       | 7,088,141    | 11,489,016        | 0                        |
| Medina     | 15,349,989                   | 8,780,945   | 18,086,388       | 8,676,907       | 22,078,298   | 18,155,207        | 368,935                  |
| Miami      | 14,572,874                   | 0           | 16,641,367       | 9,030,828       | 10,887,323   | 13,121,151        | 0                        |
| Monroe     | 1,560,838                    | 542,998     | 3,578,770        | 4,418,327       | 1,202,007    | 5,140,113         | 128,001                  |
| Montgomery | 30,697,050                   | 139,408,050 | 0                | 19,364,489      | 0            | 246,931,413       | 12,293,903               |
| Morrow     | 3,697,675                    | 1,806,547   | 4,697,499        | 4,087,352       | 2,147,117    | 7,069,725         | 48,510                   |
| Muskingum  | 10,352,334                   | 5,002,932   | 9,294,114        | 8,851,644       | 1,223,480    | 36,550,271        | 0                        |
| Noble      | 1,560,871                    | 346,748     | 945,416          | 2,883,526       | 827,745      | 4,831,192         | 822,099                  |
| Ottawa     | 4,579,706                    | 2,806,569   | 5,579,070        | 6,457,219       | 121,004      | 13,665,228        | 2,703                    |
| Pickaway   | 4,462,534                    | 1,708,587   | 6,072,948        | 4,443,945       | 3,984,105    | 8,290,849         | 1,315,458                |
| Pike       | 2,754,353                    | 1,040,290   | 2,732,596        | 3,990,321       | 2,786,758    | 5,420,261         | 1,334,301                |
| Portage    | 14,592,354                   | 8,896,020   | 14,596,106       | 9,364,163       | 31,909,387   | 22,057,771        | 0                        |
| Preble     | 3,551,895                    | 1,884,662   | 4,872,201        | 4,210,397       | 2,640,776    | 8,975,708         | 617,043                  |
| Richland   | 12,339,617                   | 6,768,764   | 11,875,763       | 5,334,659       | 31,330,014   | 27,429,240        | 376,427                  |
| Ross       | 6,159,468                    | 3,159,342   | 9,753,621        | 5,957,655       | 648,540      | 21,273,026        | 652,563                  |
| Sandusky   | 5,177,614                    | 3,438,970   | 8,234,104        | 4,327,627       | 286,293      | 19,891,020        | 1,992,274                |
| Scioto     | 7,488,837                    | 2,192,489   | 6,793,380        | 4,452,514       | 6,825,087    | 18,806,412        | 1,111,698                |
| Seneca     | 4,731,423                    | 2,514,343   | 5,661,208        | 3,524,144       | 7,306,117    | 9,630,274         | 128,182                  |
| Shelby     | 4,547,104                    | 2,131,569   | 4,546,596        | 9,378,470       | 212,260      | 13,815,890        | 451,715                  |
| Stark      | 22,050,554                   | 15,499,876  | 25,963,813       | 24,389,113      | 72,047,118   | 63,317,341        | 0                        |
| Summit     | 31,550,725                   | 27,751,370  | 67,347,141       | 13,944,924      | 110,501,239  | 122,167,004       | 2,880,060                |
| Trumbull   | 17,206,613                   | 10,945,073  | 14,093,174       | 11,081,999      | 34,905,129   | 43,238,358        | 134,641                  |
| Tuscarawas | 5,905,079                    | 3,770,048   | 6,438,168        | 7,532,715       | 6,814,653    | 17,530,954        | 0                        |

| Conservation<br>and Recreation | Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal    | Interest and<br>Fiscal Charges | Total         |
|--------------------------------|-------------------------------|-------------------|------------------------|--------------|--------------------------------|---------------|
| \$1,724,701                    | \$46,536                      | \$7,671,588       | \$0                    | \$10,151,730 | \$1,143,965                    | \$90,061,489  |
| 55,000                         | 0                             | 0                 | 335,884                | 355,078      | 296,677                        | 34,050,951    |
| 276,224                        | 2,728,111                     | 968,561           | 0                      | 1,164,042    | 380,979                        | 88,895,201    |
| 7,751                          | 0                             | 896,122           | 0                      | 462,556      | 192,053                        | 50,399,354    |
| 0                              | 1,334,072                     | 897,759           | 0                      | 1,518,970    | 216,264                        | 29,249,069    |
| 0                              | 9,131                         | 2,110,006         | 2,045,558              | 1,058,363    | 260,496                        | 58,585,082    |
| 477,828                        | 0                             | 902,028           | 0                      | 18,282,294   | 4,957,947                      | 253,072,466   |
| 0                              | 563,456                       | 963,455           | 0                      | 101,999      | 18,075                         | 21,613,833    |
| 1,694,080                      | 0                             | 7,902,099         | 0                      | 840,000      | 371,764                        | 117,821,882   |
| 0                              | 1,501,225                     | 15,603,926        | 569,756                | 3,790,876    | 1,364,931                      | 119,283,531   |
| 0                              | 1,113,869                     | 1,202,936         | 0                      | 335,018      | 395,003                        | 32,645,928    |
| 0                              | 0                             | 467,627           | 487,385                | 3,290,000    | 718,758                        | 35,575,437    |
| 0                              | 0                             | 38,981,000        | 0                      | 22,851,000   | 16,475,000                     | 1,342,097,000 |
| 0                              | 0                             | 1,333,474         | 0                      | 118,200      | 333,386                        | 29,846,789    |
| 0                              | 1,898,485                     | 5,529,019         | 0                      | 234,236      | 266,729                        | 33,870,256    |
| 0                              | 158,139                       | 16,084,189        | 546,986                | 2,365,000    | 1,534,607                      | 113,857,872   |
| 112,977                        | 665                           | 2,961,926         | 0                      | 14,488,699   | 554,950                        | 78,450,740    |
| 0                              | 76,559                        | 6,528,257         | 2,050,150              | 1,710,638    | 1,185,467                      | 79,731,700    |
| 14,278,000                     | 317,000                       | 26,102,000        | 16,550,000             | 9,636,000    | 5,852,000                      | 990,079,000   |
| 0                              | 110,400                       | 621,870           | 723,831                | 208,948      | 84,148                         | 30,486,616    |
| 210,733                        | 843,589                       | 1,283,478         | 0                      | 158,175      | 34,335                         | 28,562,568    |
| 0                              | 841,134                       | 16,980,968        | 661,340                | 449,694      | 532,440                        | 80,847,296    |
| 2,849,492                      | 0                             | 104,252           | 0                      | 3,030,000    | 1,013,544                      | 109,439,155   |
| 0                              | 0                             | 4,469,442         | 493,286                | 1,255,135    | 766,555                        | 52,995,846    |
| 0                              | 788,865                       | 1,285,203         | 0                      | 4,673,107    | 216,746                        | 31,576,414    |
| 215,391                        | 86,652                        | 618,898           | 12,064                 | 200,100      | 112,928                        | 24,345,237    |
| 282,807                        | 17,833                        | 2,132,928         | 227,200                | 310,000      | 277,170                        | 32,522,787    |
| 38,523                         | 378,361                       | 300,910           | 0                      | 800,000      | 388,380                        | 41,376,469    |
| 0                              | 250,398                       | 1,630,299         | 82,500                 | 2,076,203    | 1,387,642                      | 70,891,761    |
| 0                              | 0                             | 2,704,731         | 0                      | 666,806      | 550,847                        | 36,634,654    |
| 0                              | 0                             | 4,698,468         | 0                      | 2,427,350    | 1,839,230                      | 172,688,576   |
| 0                              | 0                             | 2,486,917         | 2,866,744              | 1,002,463    | 782,083                        | 92,468,371    |
| 405,917                        | 376,316                       | 0                 | 0                      | 421,056      | 598,247                        | 42,951,673    |
| 0                              | 0                             | 6,412,684         | 588,937                | 7,120,662    | 1,769,305                      | 228,773,126   |
| 6,524,000                      | 7,382,000                     | 14,357,000        | 0                      | 10,285,000   | 4,706,000                      | 446,009,000   |
| 296,475                        | 0                             | 1,548,499         | 913,032                | 503,038      | 500,122                        | 43,411,384    |
| 0                              | 0                             | 3,852,346         | 818,118                | 2,334,055    | 770,635                        | 99,271,823    |
| 605,586                        | 0                             | 710,288           | 0                      | 557,008      | 296,583                        | 66,423,008    |
| 0                              | 125,004                       | 119,166           | 0                      | 10,200       | 22,979                         | 16,848,403    |
| 0                              | 0                             | 37,222,004        | 21,324,131             | 3,258,705    | 2,714,922                      | 513,214,667   |
| 0                              | 540,412                       | 851,785           | 400,227                | 5,117,548    | 210,826                        | 30,675,223    |
| 0                              | 0                             | 901,552           | 1,502,161              | 986,730      | 828,180                        | 75,493,398    |
| 0                              | 37,146                        | 746,366           | 180,000                | 107,049      | 63,238                         | 13,351,396    |
| 75,170                         | 366,936                       | 1,441,103         | 0                      | 1,875,753    | 1,155,171                      | 38,125,632    |
| 380,520                        | 35,883                        | 1,334,295         | 0                      | 421,731      | 91,520                         | 32,542,375    |
| 10                             | 398,712                       | 620,014           | 0                      | 78,145       | 83,660                         | 21,239,421    |
| 0                              | 0                             | 2,894,687         | 0                      | 862,070      | 991,007                        | 106,163,565   |
| 0                              | 0                             | 694,100           | 262,724                | 436,866      | 115,507                        | 28,261,879    |
| 181,376                        | 67,845                        | 7,680,390         | 1,807,321              | 2,370,298    | 1,444,912                      | 109,006,626   |
| 0                              | 0                             | 982,483           | 0                      | 2,857,210    | 491,216                        | 51,935,124    |
| 0                              | 416,125                       | 1,412,288         | 188,000                | 1,008,087    | 309,719                        | 46,682,121    |
| 273,242                        | 854,834                       | 9,509,682         | 0                      | 1,601,227    | 721,178                        | 60,630,580    |
| 895,522                        | 0                             | 5,193,067         | 0                      | 1,315,314    | 324,614                        | 41,224,208    |
| 0                              | 0                             | 1,277,233         | 418,713                | 407,127      | 115,332                        | 37,302,009    |
| 0                              | 867,147                       | 16,623,836        | 10,408,714             | 638,886      | 322,464                        | 252,128,862   |
| 5,616,879                      | 1,291,357                     | 16,201,817        | 201,888                | 9,758,973    | 3,991,549                      | 413,204,926   |
| 0                              | 37,884                        | 6,631,125         | 3,375,406              | 8,288,280    | 1,891,795                      | 151,829,477   |
| 436,415                        | 0                             | 5,793,790         | 2,335,524              | 71,478       | 7,070                          | 56,635,894    |

(continued)

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**  
(continued)

| County     | Legislative<br>and Executive | Judicial    | Public<br>Safety | Public<br>Works | Health      | Human<br>Services | Community<br>Development |
|------------|------------------------------|-------------|------------------|-----------------|-------------|-------------------|--------------------------|
| Union      | \$10,554,369                 | \$1,930,903 | \$5,694,979      | \$4,266,177     | \$3,292,537 | \$12,859,327      | \$248,882                |
| Van Wert   | 4,361,124                    | 1,292,456   | 2,857,038        | 3,770,770       | 97,902      | 8,651,220         | 0                        |
| Vinton     | 1,275,660                    | 561,897     | 1,182,855        | 5,647,236       | 1,429,066   | 4,275,368         | 0                        |
| Warren     | 20,522,498                   | 8,957,244   | 20,370,614       | 6,569,286       | 634,847     | 37,361,835        | 1,020,458                |
| Washington | 6,477,171                    | 1,347,571   | 7,167,853        | 7,857,274       | 12,392,758  | 11,175,519        | 1,368,052                |
| Wayne      | 10,662,511                   | 4,605,217   | 9,741,246        | 7,785,176       | 472,896     | 32,724,351        | 197,450                  |
| Wood       | 17,231,779                   | 7,145,549   | 8,623,679        | 8,288,532       | 12,266,405  | 36,741,752        | 912,852                  |



| Conservation<br>and Recreation | Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Total        |
|--------------------------------|-------------------------------|-------------------|------------------------|-----------|--------------------------------|--------------|
| \$0                            | \$335,732                     | \$861,815         | \$0                    | \$585,557 | \$416,828                      | \$41,047,106 |
| 686,037                        | 0                             | 4,171,917         | 274,618                | 339,019   | 313,758                        | 26,815,859   |
| 10,729                         | 463,351                       | 683,551           | 882,689                | 63,795    | 124,493                        | 16,600,690   |
| 0                              | 0                             | 3,047,156         | 0                      | 6,616,891 | 1,412,944                      | 106,513,773  |
| 326,650                        | 210,000                       | 0                 | 0                      | 463,666   | 337,937                        | 49,124,451   |
| 64,179                         | 1,248,553                     | 2,405,907         | 0                      | 558,413   | 529,161                        | 70,995,060   |
| 240,488                        | 346,668                       | 2,655,405         | 427,016                | 2,781,849 | 717,785                        | 98,379,759   |

**Sewer Enterprise Fund**  
**Statement of Net Assets**  
**As of Ended December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Current<br>Assets | Non-Current<br>Assets | Total<br>Assets | Current<br>Liabilities | Non-Current<br>Liabilities |
|------------|-------------------|-----------------------|-----------------|------------------------|----------------------------|
| Allen      | \$7,398,816       | \$28,682,241          | \$36,081,057    | \$3,574,416            | \$6,020,566                |
| Ashtabula  | 2,861,849         | 10,678,739            | 13,540,588      | 275,534                | 3,890,064                  |
| Athens     | 1,404,689         | 5,075,407             | 6,480,096       | 70,186                 | 1,243,632                  |
| Auglaize   | 506,305           | 3,776,615             | 4,282,920       | 20,244                 | 32,500                     |
| Belmont    | 677,734           | 9,180,847             | 9,858,581       | 326,355                | 5,821,381                  |
| Bulter     | 39,798,353        | 179,125,108           | 218,923,461     | 16,525,349             | 58,806,570                 |
| Carroll    | 700,057           | 7,514,483             | 8,214,540       | 338,248                | 3,334,852                  |
| Clark      | 3,985,557         | 15,582,652            | 19,568,209      | 1,932,145              | 3,378,237                  |
| Clermont   | 54,613,803        | 144,444,623           | 199,058,426     | 3,264,944              | 40,909,904                 |
| Crawford   | 189,124           | 1,352,577             | 1,541,701       | 53,603                 | 695,369                    |
| Cuyahoga   | 7,860,000         | 33,525,000            | 41,385,000      | (8,464,000)            | 10,558,000                 |
| Defiance   | 1,038,579         | 5,242,745             | 6,281,324       | 488,036                | 181,704                    |
| Delaware   | 52,912,195        | 163,142,967           | 216,055,162     | 6,163,360              | 50,184,909                 |
| Erie       | 6,445,588         | 54,199,402            | 60,644,990      | 3,960,388              | 21,987,036                 |
| Fairfield  | 4,835,042         | 31,007,979            | 35,843,021      | 913,539                | 15,471,282                 |
| Franklin   | 4,415,000         | 18,178,000            | 22,593,000      | 1,293,000              | 5,207,000                  |
| Fulton     | 1,149,200         | 5,346,087             | 6,495,287       | 262,796                | 1,443,437                  |
| Gallia     | 483,675           | 4,316,022             | 4,799,697       | 99,943                 | 2,001,350                  |
| Greene     | 18,217,550        | 153,303,877           | 171,521,427     | 13,555,407             | 103,773,049                |
| Hocking    | 32,239            | 1,597,987             | 1,630,226       | 10,648                 | 501,464                    |
| Holmes     | 1,423,843         | 4,725,659             | 6,149,502       | 3,319,421              | 14,796                     |
| Jefferson  | 734,222           | 15,857,815            | 16,592,037      | 1,149,641              | 3,399,149                  |
| Knox       | 2,135,538         | 2,791,616             | 4,927,154       | 39,084                 | 92,084                     |
| Lake       | 14,411,257        | 123,466,457           | 137,877,714     | 4,628,524              | 35,016,264                 |
| Licking    | 7,840,155         | 8,293,838             | 16,133,993      | 5,937,561              | 171,771                    |
| Lorain     | 501,490           | 10,297,072            | 10,798,562      | 733,489                | 1,139,506                  |
| Lucas      | 5,049,000         | 39,524,000            | 44,573,000      | 1,333,000              | 1,982,000                  |
| Marion     | 2,319,541         | 8,985,844             | 11,305,385      | 175,546                | 2,857,046                  |
| Medina     | 14,997,907        | 149,982,956           | 164,980,863     | 4,332,195              | 47,511,189                 |
| Miami      | 1,179,766         | 6,385,211             | 7,564,977       | 1,650,170              | 3,465,004                  |
| Montgomery | 43,781,009        | 221,669,709           | 265,450,718     | 74,382,400             | 19,477,021                 |
| Muskingum  | 8,107,864         | 26,927,966            | 35,035,830      | 6,443,171              | 4,716,786                  |
| Ottawa     | 5,919,974         | 28,645,241            | 34,565,215      | 767,052                | 10,214,753                 |
| Pickaway   | 119,784           | 2,079,795             | 2,199,579       | 69,994                 | 1,874,151                  |
| Pike       | 489,042           | 1,775,105             | 2,264,147       | 91,553                 | 17,857                     |
| Portage    | 12,647,331        | 43,215,501            | 55,862,832      | 11,267,588             | 13,629,538                 |
| Preble     | 237,867           | 968,563               | 1,206,430       | 126,873                | 948,718                    |
| Richland   | 2,823,188         | 24,084,501            | 26,907,689      | 0                      | 231,810                    |
| Sandusky   | 807,278           | 5,560,551             | 6,367,829       | 130,302                | 162,954                    |
| Scioto     | 2,557,343         | 15,329,225            | 17,886,568      | 1,131,771              | 7,584,004                  |
| Seneca     | 108,236           | 1,293,351             | 1,401,587       | 4,440                  | 0                          |
| Shelby     | 265,758           | 7,305,885             | 7,571,643       | 1,564,829              | 223,844                    |
| Stark      | 18,490,701        | 110,550,134           | 129,040,835     | 2,499,158              | 30,087,102                 |
| Summit     | 14,262,595        | 220,490,368           | 234,752,963     | 7,788,353              | 80,027,544                 |
| Trumbull   | 4,959,986         | 16,940,215            | 21,900,201      | 1,495,181              | 8,563,026                  |
| Tuscarawas | 1,904,226         | 11,260,491            | 13,164,717      | 200,997                | 2,167,235                  |
| Warren     | 13,252,292        | 80,697,691            | 93,949,983      | 911,356                | 178,020                    |
| Washington | 584,307           | 4,802,379             | 5,386,686       | 113,058                | 1,480,033                  |

| Total<br>Liabilities | Net Assets                |             |              | Total<br>Net<br>Assets |
|----------------------|---------------------------|-------------|--------------|------------------------|
|                      | Invested in<br>Cap Assets | Restricted  | Unrestricted |                        |
| \$9,594,982          | \$19,402,895              | \$2,264,837 | \$4,818,342  | \$26,486,074           |
| 4,165,598            | 6,591,576                 | 0           | 2,783,414    | 9,374,990              |
| 1,313,818            | 3,815,505                 | 0           | 1,350,773    | 5,166,278              |
| 52,744               | 3,739,115                 | 0           | 491,061      | 4,230,176              |
| 6,147,736            | 3,286,810                 | 0           | 424,035      | 3,710,845              |
| 75,331,919           | 113,945,118               | 8,764,732   | 20,881,692   | 143,591,542            |
| 3,673,100            | 4,253,171                 | 28,970      | 259,299      | 4,541,440              |
| 5,310,382            | 10,477,079                | 0           | 3,780,748    | 14,257,827             |
| 44,174,848           | 90,904,651                | 4,216,067   | 58,590,048   | 153,710,766            |
| 748,972              | 663,303                   | 0           | 129,426      | 792,729                |
| 2,094,000            | 20,307,000                | 0           | 8,426,000    | 28,733,000             |
| 669,740              | 5,107,745                 | 0           | 503,839      | 5,611,584              |
| 56,348,269           | 109,176,344               | 0           | 50,530,549   | 159,706,893            |
| 25,947,424           | 31,162,113                | 0           | 3,535,453    | 34,697,566             |
| 16,384,821           | 15,227,336                | 0           | 4,230,864    | 19,458,200             |
| 6,500,000            | 12,743,000                | 0           | 3,350,000    | 16,093,000             |
| 1,706,233            | 3,744,624                 | 0           | 1,044,430    | 4,789,054              |
| 2,101,293            | 2,280,572                 | 0           | 2,698,404    | 4,978,976              |
| 117,328,456          | 41,048,154                | 1,805,637   | 11,339,180   | 54,192,971             |
| 512,112              | 1,090,087                 | 0           | 28,027       | 1,118,114              |
| 3,334,217            | 2,021,792                 | 0           | 793,493      | 2,815,285              |
| 4,548,790            | 11,003,569                | 387,964     | 651,714      | 12,043,247             |
| 131,168              | 2,722,806                 | 0           | 2,073,180    | 4,795,986              |
| 39,644,788           | 86,117,981                | 0           | 12,114,945   | 98,232,926             |
| 6,109,332            | 8,077,838                 | 0           | 1,946,823    | 10,024,661             |
| 1,872,995            | 9,086,655                 | 0           | (161,088)    | 8,925,567              |
| 3,315,000            | 36,219,000                | 0           | 5,039,000    | 41,258,000             |
| 3,032,592            | 6,067,334                 | 0           | 2,205,459    | 8,272,793              |
| 51,843,384           | 100,374,994               | 0           | 12,762,485   | 113,137,479            |
| 5,115,174            | 1,487,728                 | 0           | 962,075      | 2,449,803              |
| 93,859,421           | 133,012,615               | 18,175,481  | 20,403,201   | 171,591,297            |
| 11,159,957           | 19,766,342                | 0           | 4,109,531    | 23,875,873             |
| 10,981,805           | 18,114,685                | 2,262,391   | 3,206,334    | 23,583,410             |
| 1,944,145            | 164,840                   | 0           | 90,594       | 255,434                |
| 109,410              | 1,724,955                 | 0           | 429,782      | 2,154,737              |
| 24,897,126           | 26,396,467                | 6,700,000   | (2,130,761)  | 30,965,706             |
| 1,075,591            | 701,801                   | 0           | (570,962)    | 130,839                |
| 231,810              | 24,084,501                | 0           | 2,591,378    | 26,675,879             |
| 293,256              | 5,360,551                 | 0           | 714,022      | 6,074,573              |
| 8,715,775            | 7,374,470                 | 152,836     | 1,643,487    | 9,170,793              |
| 4,440                | 1,293,351                 | 0           | 103,796      | 1,397,147              |
| 1,788,673            | 5,053,008                 | 0           | 729,962      | 5,782,970              |
| 32,586,260           | 78,924,593                | 0           | 17,529,982   | 96,454,575             |
| 87,815,897           | 137,678,187               | 0           | 9,258,879    | 146,937,066            |
| 10,058,207           | 5,716,290                 | 0           | 6,125,704    | 11,841,994             |
| 2,368,232            | 10,139,538                | 0           | 656,947      | 10,796,485             |
| 1,089,376            | 80,469,837                | 904         | 12,389,866   | 92,860,607             |
| 1,593,091            | 3,270,499                 | 0           | 523,096      | 3,793,595              |

**Sewer Enterprise Funds**  
**Statement of Revenues, Expenses, and Changes in Net Assets/Fund Equity**  
**For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**  
(continued)

| County     | Operating<br>Revenues | Expenses Less<br>Depreciation | Depreciation | Operating<br>Income/Loss | Non-Operating<br>Revenues<br>(Expenses) | Transfers-In |
|------------|-----------------------|-------------------------------|--------------|--------------------------|-----------------------------------------|--------------|
| Allen      | \$4,383,018           | \$5,178,227                   | \$1,328,630  | (2,123,839)              | (\$249,684)                             | \$22         |
| Ashtabula  | 1,783,692             | 1,449,647                     | 936,771      | (602,726)                | (92,339)                                | 1,500        |
| Athens     | 509,767               | 316,480                       | 126,050      | 67,237                   | (59,824)                                | 0            |
| Auglaize   | 275,920               | 238,255                       | 114,677      | (77,012)                 | 0                                       | 0            |
| Belmont    | 927,589               | 634,574                       | 196,002      | 97,013                   | (174,043)                               | 12,711       |
| Bulter     | 17,778,094            | 13,209,048                    | 7,685,935    | (3,116,889)              | (2,665,008)                             | 0            |
| Carroll    | 884,656               | 652,520                       | 245,775      | (13,639)                 | (48,662)                                | 0            |
| Clark      | 4,479,479             | 3,269,407                     | 0            | 1,210,072                | (173,366)                               | 0            |
| Clermont   | 13,888,784            | 7,290,988                     | 6,402,848    | 194,948                  | (427,511)                               | 1,638,416    |
| Crawford   | 157,319               | 82,041                        | 44,358       | 30,920                   | 38,045                                  | 0            |
| Cuyahoga   | 12,489,000            | 9,429,000                     | 1,640,000    | 1,420,000                | 1,148,000                               | 0            |
| Defiance   | 505,102               | 616,944                       | 94,595       | (206,437)                | 92,006                                  | 485,455      |
| Delaware   | 10,107,855            | 5,810,764                     | 5,339,601    | (1,042,510)              | (2,621,843)                             | 0            |
| Erie       | 6,620,615             | 5,323,339                     | 1,832,419    | (535,143)                | (924,842)                               | 108,339      |
| Fairfield  | 2,901,606             | 1,670,068                     | 677,629      | 553,909                  | (632,910)                               | 0            |
| Franklin   | 5,053,000             | 1,483,000                     | (289,000)    | 3,859,000                | (168,000)                               | 0            |
| Fulton     | 494,211               | 125,444                       | 138,307      | 230,460                  | (68,679)                                | 0            |
| Gallia     | 190,248               | 135,270                       | 145,936      | (90,958)                 | (31,479)                                | 0            |
| Greene     | 17,956,657            | 7,314,492                     | 2,752,384    | 7,889,781                | (1,356,705)                             | 260,581      |
| Hocking    | 117,672               | 159,045                       | 59,767       | (101,140)                | (14,488)                                | 0            |
| Holmes     | 854,743               | 713,725                       | 199,651      | (58,633)                 | 180,211                                 | 72,000       |
| Jefferson  | 988,706               | 540,353                       | 624,308      | (175,955)                | (166,493)                               | 0            |
| Knox       | 1,198,846             | 1,111,454                     | 115,085      | (27,693)                 | 59,547                                  | 0            |
| Lake       | 15,209,457            | 9,248,572                     | 4,894,076    | 1,066,809                | (1,773,027)                             | 0            |
| Licking    | 1,930,928             | 2,056,037                     | 351,201      | (476,310)                | (48,630)                                | 9,187        |
| Lorain     | 1,064,909             | 856,802                       | 279,827      | (71,720)                 | 388,057                                 | 0            |
| Lucas      | 1,940,000             | 1,098,000                     | 1,640,000    | (798,000)                | (147,000)                               | 0            |
| Marion     | 1,078,463             | 772,538                       | 333,600      | (27,675)                 | (96,110)                                | 0            |
| Medina     | 11,530,757            | 10,519,670                    | 3,660,260    | (2,649,173)              | (1,822,257)                             | 0            |
| Miami      | 1,308,466             | 1,195,121                     | 178,865      | (65,520)                 | 118,578                                 | 0            |
| Montgomery | 40,903,039            | 27,606,355                    | 8,831,651    | 4,465,033                | (2,463,656)                             | 0            |
| Muskingum  | 1,985,145             | 2,846,895                     | 850,738      | (1,712,488)              | (337,474)                               | 29,279       |
| Ottawa     | 2,307,897             | 1,399,254                     | 929,300      | (20,657)                 | 63,642                                  | 211,391      |
| Pickaway   | 327,384               | 222,788                       | 5,533        | 99,063                   | 57,844                                  | 0            |
| Pike       | 395,825               | 334,366                       | 69,794       | (8,335)                  | (5,760)                                 | 0            |
| Portage    | 5,992,033             | 4,545,889                     | 951,798      | 494,346                  | (573,929)                               | 0            |
| Preble     | 50,111                | 671,379                       | 0            | (621,268)                | 298,704                                 | 0            |
| Richland   | 2,712,235             | 978,834                       | 1,506,971    | 226,430                  | 1,068                                   | 1,536,505    |
| Sandusky   | 952,003               | 721,114                       | 242,762      | (11,873)                 | (21,754)                                | 9,498        |
| Scioto     | 2,839,906             | 1,587,085                     | 411,906      | 840,915                  | (320,538)                               | 68,452       |
| Seneca     | 96,326                | 89,056                        | 36,731       | (29,461)                 | (29,461)                                | 56,774       |
| Shelby     | 619,485               | 651,719                       | 199,732      | (231,966)                | (122,016)                               | 210,891      |
| Stark      | 19,636,910            | 12,605,484                    | 3,533,238    | 3,498,188                | (1,389,630)                             | 0            |
| Summit     | 29,545,278            | 22,714,597                    | 6,924,198    | (93,517)                 | (973,735)                               | 0            |
| Trumbull   | 7,594,827             | 5,512,466                     | 2,052,844    | 29,517                   | (567,219)                               | 976,460      |
| Tuscarawas | 1,135,871             | 1,266,630                     | 397,837      | (528,596)                | 238,591                                 | 0            |
| Warren     | 8,119,675             | 6,955,319                     | 3,042,610    | (1,878,254)              | (214,692)                               | 0            |
| Washington | 430,459               | 346,186                       | 196,677      | (112,404)                | (49,170)                                | 36,287       |

| Transfers-Out | Capital<br>Contributions | Change in<br>Net Assets | Net Working<br>Capital |
|---------------|--------------------------|-------------------------|------------------------|
| \$502,524     | \$2,373,523              | (502,502)               | 3,824,400              |
| 0             | 0                        | (693,565)               | 2,586,315              |
| 0             | 0                        | 7,413                   | 1,334,503              |
| 0             | 0                        | (77,012)                | 486,061                |
| 0             | 2,650                    | (61,669)                | 351,379                |
| 0             | 16,926,898               | 11,145,001              | 23,273,004             |
| 0             | 0                        | (62,301)                | 361,809                |
| 0             | 0                        | 1,036,706               | 2,053,412              |
| 0             | 8,966,156                | 10,372,009              | 51,348,859             |
| 0             | 0                        | 68,965                  | 135,521                |
| 0             | 0                        | 2,568,000               | 16,324,000             |
| 0             | 0                        | 371,024                 | 550,543                |
| 0             | 13,168,290               | 9,503,937               | 46,748,835             |
| 123,200       | 0                        | (1,474,846)             | 2,485,200              |
| 0             | 1,121,324                | 1,042,323               | 3,921,503              |
| 31,000        | 45,000                   | 3,705,000               | 3,122,000              |
| 0             | 154,689                  | 316,470                 | 886,404                |
| 0             | 36,930                   | (85,507)                | 383,732                |
| 2,432         | 1,660,560                | 8,451,785               | 4,662,143              |
| 0             | 0                        | (115,628)               | 21,591                 |
| 0             | 0                        | 193,578                 | (1,895,578)            |
| 284,220       | 77,693                   | (548,975)               | (415,419)              |
| 63,456        | 145,523                  | 113,921                 | 2,096,454              |
| 0             | 27,778                   | (678,440)               | 9,782,733              |
| 198,489       | 0                        | (714,242)               | 1,902,594              |
| 0             | 0                        | 316,337                 | (231,999)              |
| 0             | 3,722,000                | 2,777,000               | 3,716,000              |
| 0             | 135,356                  | 11,571                  | 2,143,995              |
| 54,525        | 7,026,055                | 2,500,100               | 10,665,712             |
| 0             | 0                        | 53,058                  | (470,404)              |
| 653,683       | 1,264,282                | 2,611,976               | (30,601,391)           |
| 44,157        | 1,302,999                | (761,841)               | 1,664,693              |
| 0             | 2,377,655                | 2,632,031               | 5,152,922              |
| 372           | 0                        | 156,535                 | 49,790                 |
| 0             | 0                        | (14,095)                | 397,489                |
| 0             | 0                        | (79,583)                | 1,379,743              |
| 0             | 0                        | (322,564)               | 110,994                |
| 220,862       | 0                        | 1,543,141               | 2,823,188              |
| (139,943)     | 0                        | 115,814                 | 676,976                |
| 0             | 453,050                  | 1,041,879               | 1,425,572              |
| 0             | 572,092                  | 569,944                 | 103,796                |
| 0             | 0                        | (143,091)               | (1,299,071)            |
| 0             | 2,247,932                | 4,356,490               | 15,991,543             |
| 91,481        | 6,545,329                | 5,386,596               | 6,474,242              |
| (666,440)     | 2,979,636                | 4,084,834               | 3,464,805              |
| 0             | 0                        | (290,005)               | 1,703,229              |
| 0             | 7,911,181                | 5,818,235               | 12,340,936             |
| 0             | 0                        | (125,287)               | 471,249                |

**Sewer Enterprise Fund  
Long-Term Obligations  
As of December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | Long-Term Obligations          |                                   |            |                                   | Total<br>Long-Term<br>Liabilities |
|------------|--------------------------------|-----------------------------------|------------|-----------------------------------|-----------------------------------|
|            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans      | Other<br>Long-Term<br>Obligations |                                   |
| Allen      | \$0                            | \$5,707,536                       | \$210,355  | \$102,675                         | 6,020,566                         |
| Ashtabula  | 0                              | 391,100                           | 3,465,101  | 33,863                            | 3,890,064                         |
| Athens     | 117,400                        | 599,000                           | 527,232    | 0                                 | 1,243,632                         |
| Auglaize   | 0                              | 0                                 | 0          | 32,500                            | 32,500                            |
| Belmont    | 0                              | 0                                 | 0          | 5,821,381                         | 5,821,381                         |
| Bulter     | 240,172                        | 58,374,650                        | 0          | 191,748                           | 58,806,570                        |
| Carroll    | 0                              | 3,082,600                         | 245,700    | 6,552                             | 3,334,852                         |
| Clark      | 2,711,700                      | 0                                 | 658,000    | 8,537                             | 3,378,237                         |
| Clermont   | 0                              | 34,260,000                        | 5,502,001  | 1,147,903                         | 40,909,904                        |
| Crawford   | 694,835                        | 0                                 | 0          | 534                               | 695,369                           |
| Cuyahoga   | 0                              | 0                                 | 4,337,000  | 6,221,000                         | 10,558,000                        |
| Defiance   | 35,000                         | 60,000                            | 0          | 86,704                            | 181,704                           |
| Delaware   | 50,081,623                     | 0                                 | 0          | 103,286                           | 50,184,909                        |
| Erie       | 6,648,420                      | 1,120,000                         | 14,218,616 | 0                                 | 21,987,036                        |
| Fairfield  | 13,647,402                     | 0                                 | 1,619,093  | 204,787                           | 15,471,282                        |
| Franklin   | 0                              | 0                                 | 0          | 5,207,000                         | 5,207,000                         |
| Fulton     | 0                              | 496,320                           | 945,859    | 1,258                             | 1,443,437                         |
| Gallia     | 0                              | 1,823,100                         | 178,250    | 0                                 | 2,001,350                         |
| Greene     | 2,020,000                      | 82,934,991                        | 2,912,671  | 15,905,387                        | 103,773,049                       |
| Hocking    | 0                              | 500,000                           | 0          | 1,464                             | 501,464                           |
| Holmes     | 0                              | 2,531,500                         | 99,739     | 0                                 | 14,796                            |
| Jefferson  | 1,805,689                      | 0                                 | 1,561,987  | 31,473                            | 3,399,149                         |
| Knox       | 0                              | 0                                 | 66,695     | 25,389                            | 92,084                            |
| Lake       | 1,492,400                      | 0                                 | 32,685,145 | 838,719                           | 35,016,264                        |
| Licking    | 0                              | 111,000                           | 0          | 60,771                            | 171,771                           |
| Lorain     | 0                              | 0                                 | 1,086,936  | 52,570                            | 1,139,506                         |
| Lucas      | 0                              | 0                                 | 0          | 1,982,000                         | 1,982,000                         |
| Marion     | 2,405,000                      | 0                                 | 441,102    | 10,944                            | 2,857,046                         |
| Medina     | 0                              | 0                                 | 47,054,972 | 456,217                           | 47,511,189                        |
| Miami      | 3,297,319                      | 0                                 | 156,800    | 10,885                            | 3,465,004                         |
| Montgomery | 19,124,451                     | 0                                 | 0          | 352,570                           | 19,477,021                        |
| Muskingum  | 3,919,980                      | 543,700                           | 242,277    | 10,829                            | 4,716,786                         |
| Ottawa     | 4,365,116                      | 0                                 | 5,832,050  | 17,587                            | 10,214,753                        |
| Pickaway   | 0                              | 0                                 | 1,874,151  | 0                                 | 1,874,151                         |
| Pike       | 0                              | 0                                 | 0          | 17,857                            | 17,857                            |
| Portage    | 0                              | 4,831,354                         | 8,672,619  | 125,565                           | 13,629,538                        |
| Preble     | 0                              | 0                                 | 948,718    | 0                                 | 948,718                           |
| Richland   | 0                              | 0                                 | 0          | 231,810                           | 231,810                           |
| Sandusky   | 160,000                        | 0                                 | 0          | 2,954                             | 162,954                           |
| Scioto     | 3,719,648                      | 135,000                           | 267,656    | 3,461,700                         | 7,584,004                         |
| Seneca     | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Shelby     | 0                              | 0                                 | 0          | 223,844                           | 223,844                           |
| Stark      | 14,674,509                     | 0                                 | 15,412,593 | 0                                 | 30,087,102                        |
| Summit     | 56,068,733                     | 0                                 | 23,533,153 | 425,658                           | 80,027,544                        |
| Trumbull   | 826,912                        | 1,818,400                         | 4,640,422  | 1,277,292                         | 8,563,026                         |
| Tuscarawas | 0                              | 0                                 | 1,292,310  | 874,925                           | 2,167,235                         |
| Warren     | 0                              | 0                                 | 0          | 178,020                           | 178,020                           |
| Washington | 0                              | 0                                 | 1,386,746  | 93,287                            | 1,480,033                         |

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**Landfill Enterprise Fund**  
**As of December 31, 2005**

**All Counties Reporting Under GAAP**

| County   | Current<br>Assets | Non-Current<br>Assets | Total<br>Assets | Current<br>Liabilities | Non-Current<br>Liabilities |
|----------|-------------------|-----------------------|-----------------|------------------------|----------------------------|
| Ashland  | 1,088,035         | \$96,230              | \$1,184,265     | \$56,225               | \$1,823,574                |
| Carroll  | 2,879             | 0                     | 2,879           | 3,588                  | 3,915,483                  |
| Crawford | 245,707           | 2,229,820             | 2,475,527       | 853,074                | 4,507,454                  |
| Defiance | 8,753,167         | 6,588,645             | 15,341,812      | 125,395                | 2,828,950                  |
| Erie     | 9,146,745         | 9,996,277             | 19,143,022      | 7,275,220              | 28,244,472                 |
| Hancock  | 2,384,458         | 6,368,180             | 8,752,638       | 830,757                | 2,051,161                  |
| Henry    | 1,713,767         | 468,793               | 2,182,560       | 539,518                | 2,222,728                  |
| Huron    | 731,490           | 2,939,239             | 3,670,729       | 479,552                | 3,827,168                  |
| Knox     | 75,940            | 143,164               | 219,104         | (1,520,150)            | 1,651,318                  |
| Preble   | 2,121,323         | 2,191,234             | 4,312,557       | 2,946,731              | 3,352,210                  |



| Total<br>Liabilities | Net Assets                |            |              | Total<br>Net<br>Assets |
|----------------------|---------------------------|------------|--------------|------------------------|
|                      | Invested in<br>Cap Assets | Restricted | Unrestricted |                        |
| \$1,879,799          | \$96,230                  | \$0        | (\$791,764)  | (\$695,534)            |
| 3,919,071            | 0                         | 0          | (3,916,192)  | (3,916,192)            |
| 5,360,528            | (2,051,256)               | 0          | (833,745)    | (2,885,001)            |
| 2,954,345            | 2,310,293                 | 1,500,770  | 8,576,404    | 12,387,467             |
| 35,519,692           | (12,253,150)              | 0          | (4,123,520)  | (16,376,670)           |
| 2,881,918            | 1,389,048                 | 0          | 4,481,672    | 5,870,720              |
| 2,762,246            | 468,793                   | 0          | (1,048,479)  | (579,686)              |
| 4,306,720            | 1,775,965                 | 0          | (2,411,956)  | (635,991)              |
| 131,168              | 143,164                   | 0          | (1,661,381)  | (1,518,217)            |
| 6,298,941            | 1,145,550                 | 0          | (3,131,934)  | (1,986,384)            |

**Landfill Enterprise Funds**  
**For the Year Ended December 31, 2005**

**All Counties Reporting Under GAAP**

| <u>County</u> | <u>Operating<br/>Revenues</u> | <u>Expenses Less<br/>Depreciation</u> | <u>Depreciation</u> | <u>Operating<br/>Income/Loss</u> | <u>Non-Operating<br/>Revenues<br/>(Expenses)</u> |
|---------------|-------------------------------|---------------------------------------|---------------------|----------------------------------|--------------------------------------------------|
| Ashland       | \$238,662                     | \$315,802                             | \$7,670             | (\$84,810)                       | \$887                                            |
| Carroll       | 11,655                        | 203,696                               | 0                   | (192,041)                        | 0                                                |
| Crawford      | 4,032,098                     | 2,872,200                             | 517,978             | 641,920                          | 0                                                |
| Defiance      | 2,933,248                     | 2,084,469                             | 247,462             | 601,317                          | 130,953                                          |
| Erie          | 4,188,366                     | 8,721,767                             | 57,744              | (4,591,145)                      | (518,058)                                        |
| Hancock       | 3,740,181                     | 3,823,920                             | 161,374             | (245,113)                        | 83,117                                           |
| Henry         | 1,087,302                     | 1,135,202                             | 27,262              | (75,162)                         | 22,585                                           |
| Huron         | 2,296,515                     | 2,183,570                             | 141,530             | (28,585)                         | (101,192)                                        |
| Knox          | 0                             | 0                                     | 0                   | 0                                | 0                                                |
| Preble        | 3,377,653                     | 2,605,114                             | 0                   | 772,539                          | (101,489)                                        |

| <u>Transfers-In</u> | <u>Transfers-Out</u> | <u>Capital<br/>Contributions</u> | <u>Change in<br/>Net Assets</u> | <u>Net Working<br/>Capital</u> |
|---------------------|----------------------|----------------------------------|---------------------------------|--------------------------------|
| \$0                 | \$9,883              | \$0                              | (\$93,806)                      | \$1,031,810                    |
| 8,528               | 0                    | 0                                | (183,513)                       | (709)                          |
| 502                 | 0                    | 0                                | 642,422                         | (607,367)                      |
| 0                   | 0                    | 0                                | 732,270                         | 8,627,772                      |
| 2,266               | (51,910)             | 0                                | (5,055,027)                     | 1,871,525                      |
| 0                   | 0                    | 0                                | (161,996)                       | 1,553,701                      |
| 0                   | 7,129                | 0                                | (59,706)                        | 1,174,249                      |
| 177,662             | 0                    | 0                                | 47,885                          | 251,938                        |
| 124,101             | 0                    | 0                                | 124,101                         | 1,596,090                      |
| 0                   | 0                    | 0                                | 671,050                         | (825,408)                      |

**Landfill Enterprise Funds**  
**As of December 31, 2005**

**All Counties Reporting Under GAAP**

| County   | Long-Term Obligations          |                                   |       |                                   | Total<br>Long-Term<br>Liabilities |
|----------|--------------------------------|-----------------------------------|-------|-----------------------------------|-----------------------------------|
|          | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans | Other<br>Long-Term<br>Obligations |                                   |
| Ashland  | \$0                            | \$0                               | \$0   | \$1,823,574                       | \$1,823,574                       |
| Carroll  | 0                              | 0                                 | 0     | 3,915,483                         | 3,915,483                         |
| Crawford | 4,307,454                      | 0                                 | 0     | 200,000                           | 4,507,454                         |
| Defiance | 0                              | 0                                 | 0     | 2,828,950                         | 2,828,950                         |
| Erie     | 16,472,008                     | 0                                 | 0     | 11,772,464                        | 28,244,472                        |
| Hancock  | 130,000                        | 0                                 | 0     | 1,921,161                         | 2,051,161                         |
| Henry    | 0                              | 0                                 | 0     | 2,222,728                         | 2,222,728                         |
| Huron    | 838,220                        | 0                                 | 0     | 2,988,948                         | 3,827,168                         |
| Knox     | 0                              | 0                                 | 0     | 1,651,318                         | 1,651,318                         |
| Preble   | 3,002,775                      | 0                                 | 0     | 349,435                           | 3,352,210                         |

**General Long Term Obligations**  
**As of December 31, 2005**

**All Counties Reporting Under GAAP**

| County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Allen      | \$19,170,334                   | \$7,569,809                    | \$154,000         | \$1,493,904      |
| Ashland    | 4,725,000                      | 0                              | 0                 | 0                |
| Ashtabula  | 7,265,603                      | 0                              | 0                 | 45,000           |
| Athens     | 2,230,000                      | 0                              | 926,529           | 910,069          |
| Auglaize   | 1,195,000                      | 1,325,000                      | 498,808           | 92,060           |
| Belmont    | 3,095,047                      | 0                              | 3,480,000         | 314,451          |
| Bulter     | 58,404,314                     | 9,981,000                      | 15,470,000        | 1,972,576        |
| Carroll    | 160,000                        | 28,000                         | 0                 | 14,652           |
| Clark      | 5,390,000                      | 0                              | 0                 | 0                |
| Clermont   | 25,350,000                     | 6,838,000                      | 0                 | 0                |
| Clinton    | 4,220,000                      | 42,550                         | 0                 | 1,366,218        |
| Crawford   | 12,999,629                     | 0                              | 0                 | 0                |
| Cuyahoga   | 224,861,000                    | 121,671,000                    | 0                 | 5,752,000        |
| Darke      | 3,870,000                      | 0                              | 125,000           | 0                |
| Defiance   | 2,070,000                      | 1,178,500                      | 0                 | 1,234,218        |
| Delaware   | 44,513,890                     | 440,000                        | 0                 | 0                |
| Erie       | 7,840,000                      | 1,395,778                      | 15,120,000        | 0                |
| Fairfield  | 20,693,781                     | 2,908,182                      | 0                 | 104,816          |
| Franklin   | 128,315,000                    | 3,175,000                      | 2,014,000         | 0                |
| Fulton     | 1,732,492                      | 0                              | 0                 | 0                |
| Gallia     | 595,000                        | 0                              | 0                 | 60,034           |
| Geauga     | 455,000                        | 3,388,962                      | 800,000           | 0                |
| Greene     | 15,500,000                     | 385,000                        | 990,000           | 0                |
| Hancock    | 9,223,765                      | 2,048,898                      | 0                 | 442,522          |
| Henry      | 25,000                         | 242,809                        | 3,935,000         | 601,063          |
| Hocking    | 445,000                        | 59,700                         | 713,844           | 0                |
| Holmes     | 4,715,000                      | 0                              | 161,696           | 0                |
| Huron      | 7,517,048                      | 0                              | 0                 | 0                |
| Jefferson  | 26,590,257                     | 0                              | 1,992,466         | 208,803          |
| Knox       | 10,910,000                     | 0                              | 60,000            | 29,434           |
| Lake       | 26,918,000                     | 8,606,950                      | 0                 | 0                |
| Licking    | 10,346,869                     | 526,046                        | 0                 | 0                |
| Logan      | 7,540,000                      | 0                              | 9,500,000         | 0                |
| Lorain     | 26,890,000                     | 4,603,893                      | 0                 | 0                |
| Lucas      | 34,935,000                     | 16,848,000                     | 0                 | 3,357,000        |
| Marion     | 9,686,012                      | 143,988                        | 0                 | 109,898          |
| Medina     | 9,661,506                      | 1,981,516                      | 0                 | 2,271,246        |
| Miami      | 6,525,000                      | 0                              | 0                 | 0                |
| Monroe     | 265,827                        | 0                              | 0                 | 0                |
| Montgomery | 50,893,096                     | 2,453,695                      | 0                 | 0                |
| Morrow     | 2,275,000                      | 0                              | 4,767,000         | 138,082          |
| Muskingum  | 13,900,000                     | 998,463                        | 0                 | 13,801,373       |
| Noble      | 1,000,000                      | 0                              | 13,379            | 0                |
| Ottawa     | 6,690,093                      | 4,470,100                      | 0                 | 14,477,005       |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Liabilities |
|-------------------|-------------------------|-----------------------------|----------------------|
| \$19,884          | \$2,855,227             | \$0                         | \$31,263,158         |
| 0                 | 912,774                 | 0                           | 5,637,774            |
| 461,873           | 2,951,124               | 0                           | 10,723,600           |
| 97,961            | 1,319,436               | 2,799,895                   | 8,283,890            |
| 0                 | 1,493,649               | 0                           | 4,604,517            |
| 180,871           | 2,498,383               | 0                           | 9,568,752            |
| 104,283           | 5,941,159               | 23,810,000                  | 115,683,332          |
| 6,109             | 1,158,375               | 50,000                      | 1,417,136            |
| 0                 | 4,664,782               | (1,399)                     | 10,053,383           |
| 0                 | 4,495,031               | 294,955                     | 36,977,986           |
| 4,342             | 1,081,463               | 0                           | 6,714,573            |
| 0                 | 985,692                 | 0                           | 13,985,321           |
| 31,911,000        | 46,399,000              | 0                           | 430,594,000          |
| 40,162            | 1,409,058               | 0                           | 5,444,220            |
| 0                 | 995,349                 | 250,000                     | 5,728,067            |
| 0                 | 2,790,601               | 0                           | 47,744,491           |
| 0                 | 1,604,103               | 4,959                       | 25,964,840           |
| 623,264           | 3,511,393               | 15,553                      | 27,856,989           |
| 736,000           | 31,242,000              | 12,412,000                  | 177,894,000          |
| 118               | 776,103                 | 450,188                     | 2,958,901            |
| 13,024            | 1,397,598               | 0                           | 2,065,656            |
| 0                 | 1,645,035               | 0                           | 6,288,997            |
| 0                 | 4,552,516               | 1,611,348                   | 23,038,864           |
| 0                 | 3,287,221               | 0                           | 15,002,406           |
| 0                 | 1,524,944               | 1,882,599                   | 8,211,415            |
| 136,242           | 767,592                 | 0                           | 2,122,378            |
| 0                 | 1,038,529               | 0                           | 5,915,225            |
| 0                 | 1,627,088               | 0                           | 9,144,136            |
| 100,744           | 2,165,566               | 2,683,837                   | 33,741,673           |
| 136,227           | 863,003                 | 0                           | 11,998,664           |
| 0                 | 10,572,190              | 20,359                      | 46,117,499           |
| 0                 | 3,366,584               | 0                           | 14,239,499           |
| 0                 | 1,266,403               | 0                           | 18,306,403           |
| 0                 | 11,968,386              | 0                           | 43,462,279           |
| 3,022,000         | 0                       | 40,735,000                  | 98,897,000           |
| 0                 | 1,452,140               | 0                           | 11,392,038           |
| 0                 | 4,012,267               | 0                           | 17,926,535           |
| 119,851           | 2,680,330               | 2,745,227                   | 12,070,408           |
| 0                 | 394,069                 | 0                           | 659,896              |
| 978,669           | 17,805,099              | 5,104,563                   | 77,235,122           |
| 340,434           | 678,224                 | 0                           | 8,198,740            |
| 201,514           | 2,850,516               | 505,965                     | 32,257,831           |
| 5,666             | 341,033                 | 0                           | 1,360,078            |
| 50,856            | 1,423,042               | 0                           | 27,111,096           |
| (continued)       |                         |                             |                      |

**General Long Term Obligations**  
**As of December 31, 2005**

**All Counties Reporting Under GAAP**  
(continued)

| County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Pickaway   | \$2,169,686                    | \$127,000                      | \$0               | \$0              |
| Pike       | 0                              | 0                              | 0                 | 902,999          |
| Portage    | 16,454,224                     | 1,227,294                      | 0                 | 627,556          |
| Preble     | 2,803,348                      | 0                              | 888,372           | 0                |
| Richland   | 8,834,636                      | 8,729,449                      | 4,000,000         | 0                |
| Ross       | 6,530,979                      | 3,800,000                      | 0                 | 319,982          |
| Sandusky   | 5,245,000                      | 53,171                         | 0                 | 1,659,584        |
| Scioto     | 13,003,425                     | 0                              | 0                 | 53,629           |
| Seneca     | 6,145,000                      | 0                              | 915,000           | 92,998           |
| Shelby     | 1,502,000                      | 0                              | 124,387           | 31,976           |
| Stark      | 0                              | 5,549,220                      | 0                 | 3,638,234        |
| Summit     | 75,655,929                     | 1,514,835                      | 5,710,000         | 0                |
| Trumbull   | 17,984,184                     | 3,274,514                      | 5,573,000         | 605,145          |
| Tuscarawas | 0                              | 0                              | 1,000,000         | 0                |
| Union      | 3,010,000                      | 5,200,000                      | 0                 | 98,961           |
| Van Wert   | 2,488,545                      | 237,952                        | 0                 | 0                |
| Vinton     | 2,327,690                      | 0                              | 0                 | 0                |
| Warren     | 5,944,893                      | 14,953,707                     | 0                 | 7,017,931        |
| Washington | 6,369,174                      | 0                              | 640,500           | 0                |
| Wayne      | 11,227,000                     | 0                              | 0                 | 0                |
| Wood       | 9,341,052                      | 2,062,000                      | 0                 | 0                |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Liabilities |
|-------------------|-------------------------|-----------------------------|----------------------|
| \$222,561         | \$1,470,605             | \$0                         | \$3,989,852          |
| 19,873            | 583,913                 | 0                           | 1,506,785            |
| 0                 | 4,172,387               | 0                           | 22,481,461           |
| 47,312            | 735,230                 | 0                           | 4,474,262            |
| 1,723,545         | 3,661,219               | 0                           | 26,948,849           |
| 177,940           | 1,626,998               | 0                           | 12,455,899           |
| 304,811           | 2,264,781               | 0                           | 9,527,347            |
| 194,730           | 2,017,050               | 0                           | 15,478,834           |
| 0                 | 1,407,153               | 0                           | 8,560,151            |
| 25,559            | 1,426,064               | 0                           | 3,109,986            |
| 385,498           | 7,641,922               | 0                           | 17,214,874           |
| 1,466,578         | 21,642,934              | 18,399,645                  | 124,389,921          |
| 695,825           | 4,576,795               | 1,395,495                   | 34,104,958           |
| 68,660            | 1,581,939               | 0                           | 2,650,599            |
| 750,478           | 0                       | 0                           | 9,059,439            |
| 248,108           | 725,359                 |                             | 3,699,964            |
| 0                 | 311,541                 | 0                           | 2,639,231            |
| 33,249            | 4,224,090               | 0                           | 32,173,870           |
| 8,989             | 243,686                 | 45,808                      | 7,308,157            |
| 0                 | 2,808,805               | 0                           | 14,035,805           |
| 11,896            | 3,285,452               | 0                           | 14,700,400           |