



Mary Taylor, CPA
Auditor of State

Counties
Summary Financial Information

As of and For the Year Ended December 31, 2007

Local Government Services Section

Counties
Summary Financial Information
For the Year Ended December 31, 2007

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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 as of and for the year ended December 31, 2007 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

February 27, 2009

**Statement of Net Assets
As of December 31, 2007**

All Counties Reporting Under GAAP

County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Allen	\$64,126,220	\$51,670,031	\$0	\$115,796,251	\$26,483,031
Ashland	30,217,447	44,337,838	0	74,555,285	10,220,743
Ashtabula	65,077,639	139,552,722	0	204,630,361	23,175,483
Athens	36,728,452	64,248,277	0	100,976,729	14,711,783
Auglaize	35,995,676	31,165,569	0	67,161,245	9,657,074
Belmont	58,104,815	69,852,411	149,383	128,106,609	17,929,179
Butler	300,134,565	389,155,690	560,853	689,851,108	132,907,091
Carroll	14,734,973	9,435,652	0	24,170,625	5,343,753
Clark	95,193,080	87,583,370	0	182,776,450	46,004,045
Clermont	114,502,194	156,445,432	0	270,947,626	35,151,761
Clinton	25,630,486	50,435,326	0	76,065,812	10,751,866
Coshocton	24,112,469	29,049,678	0	53,162,147	8,562,716
Crawford	29,810,214	43,079,342	0	72,889,556	7,179,149
Cuyahoga	1,048,857,000	627,502,000	0	1,676,359,000	514,234,000
Darke	30,152,845	81,151,509	0	111,304,354	10,865,730
Defiance	43,496,382	55,456,534	0	98,952,916	9,247,812
Delaware	135,668,581	150,694,527	0	286,363,108	33,391,479
Erie	49,785,368	69,551,933	0	119,337,301	20,466,592
Fairfield	93,580,359	183,770,825	263,778	277,614,962	32,404,659
Franklin	1,122,455,000	768,951,000	1,527,000	1,892,933,000	507,861,000
Fulton	36,525,923	39,814,062	0	76,339,985	9,751,343
Gallia	14,908,186	18,967,423	0	33,875,609	5,406,433
Geauga	81,294,054	156,511,716	0	237,805,770	36,821,219
Greene	112,794,886	161,497,121	0	274,292,007	61,192,171
Hamilton	649,195,000	548,251,000	0	1,197,446,000	378,376,000
Hancock	56,155,917	91,888,947	0	148,044,864	19,051,321
Henry	26,207,227	36,891,274	0	63,098,501	9,908,945
Hocking	20,281,131	19,180,995	0	39,462,126	5,968,689
Holmes	19,843,942	24,224,659	0	44,068,601	9,386,829
Huron	26,394,108	36,420,799	0	62,814,907	8,702,595
Jefferson	50,137,327	92,941,434	100,599	143,179,360	18,222,015
Knox	36,025,879	56,774,373	0	92,800,252	11,053,335
Lake	179,363,069	144,885,374	0	324,248,443	52,656,378
Licking	90,150,289	62,953,552	0	153,103,841	33,030,999
Logan	32,000,849	66,729,798	0	98,730,647	9,892,460
Lorain	225,314,682	139,585,167	0	364,899,849	82,568,859
Lucas	392,267,231	247,770,865	0	640,038,096	189,004,565
Mahoning	143,539,877	137,929,029	898,835	282,367,741	66,365,482
Marion	41,853,191	57,342,535	0	99,195,726	13,948,695
Medina	88,865,362	59,425,505	6,500	148,297,367	34,747,943
Miami	75,249,567	84,117,693	0	159,367,260	17,735,503
Monroe	10,175,181	13,289,190	0	23,464,371	2,548,018
Montgomery	551,150,831	527,932,374	0	1,079,083,205	210,020,069
Morrow	19,847,459	30,014,968	0	49,862,427	9,438,610
Muskingum	70,724,889	101,664,856	9,253	172,398,998	27,983,421
Noble	9,650,467	23,473,184	0	33,123,651	2,843,004
Ottawa	58,838,446	36,387,542	0	95,225,988	14,362,517
Pickaway	25,370,395	35,483,369	0	60,853,764	9,010,064
Pike	23,768,482	30,631,835	0	54,400,317	6,282,449
Portage	133,145,219	86,629,597	0	219,774,816	45,730,906
Preble	20,105,513	14,872,297	2,327	34,980,137	6,369,306

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$19,514,966	\$45,997,997	\$38,009,337	\$29,651,889	\$2,137,028	\$69,798,254
4,091,802	14,312,545	40,490,281	15,478,776	4,273,683	60,242,740
6,656,152	29,831,635	133,380,908	36,831,350	4,586,468	174,798,726
6,562,378	21,274,161	61,631,031	17,644,716	426,821	79,702,568
2,682,933	12,340,007	30,785,565	19,786,427	4,249,246	54,821,238
8,980,958	26,910,137	59,432,795	29,037,187	12,726,490	101,196,472
102,336,647	235,243,738	311,935,882	127,764,441	14,907,047	454,607,370
1,115,794	6,459,547	9,209,245	7,462,622	1,039,211	17,711,078
13,577,360	59,581,405	66,618,370	45,242,630	11,334,044	123,195,044
23,448,193	58,599,954	130,040,675	44,147,068	38,159,929	212,347,672
11,857,055	22,608,921	37,499,676	12,814,785	3,142,430	53,456,891
4,804,005	13,366,721	24,386,282	12,369,900	3,039,244	39,795,426
12,598,008	19,777,157	31,707,836	15,108,781	6,295,782	53,112,399
343,405,000	857,639,000	408,215,000	51,599,000	358,906,000	818,720,000
4,761,770	15,627,500	73,675,773	17,715,300	4,285,781	95,676,854
5,456,706	14,704,518	52,032,368	25,160,297	7,055,733	84,248,398
45,314,470	78,705,949	105,810,479	74,302,600	27,544,080	207,657,159
21,313,519	41,780,111	49,000,885	18,658,152	9,898,153	77,557,190
23,706,693	56,111,352	165,113,516	38,433,887	17,956,207	221,503,610
323,139,000	831,000,000	304,589,000	450,568,000	306,776,000	1,061,933,000
3,028,036	12,779,379	38,498,034	21,543,352	3,519,220	63,560,606
2,514,033	7,920,466	17,036,875	6,704,146	2,214,122	25,955,143
4,591,737	41,412,956	149,550,544	35,778,165	11,064,105	196,392,814
25,515,506	86,707,677	136,736,634	46,272,287	4,575,409	187,584,330
142,602,000	520,978,000	452,251,000	228,753,000	(4,536,000)	676,468,000
15,067,697	34,119,018	81,847,039	27,862,344	4,216,463	113,925,846
1,527,167	11,436,112	33,492,517	13,281,044	4,888,828	51,662,389
1,499,549	7,468,238	18,143,962	10,966,878	2,883,048	31,993,888
4,157,701	13,544,530	20,109,659	9,143,508	1,270,904	30,524,071
10,207,773	18,910,368	27,266,066	12,162,694	4,475,779	43,904,539
28,023,327	46,245,342	67,394,515	26,226,578	3,312,925	96,934,018
9,929,450	20,982,785	46,412,153	19,198,230	6,207,084	71,817,467
39,125,795	91,782,173	120,554,331	78,729,361	33,182,578	232,466,270
11,297,654	44,328,653	51,580,909	26,352,190	30,842,089	108,775,188
12,750,906	22,643,366	53,910,423	1,491,969	20,684,889	76,087,281
40,265,273	122,834,132	107,113,398	11,172,308	123,780,011	242,065,717
87,116,801	276,121,366	183,348,749	104,994,749	75,573,232	363,916,730
40,141,718	106,507,200	98,562,676	67,984,216	9,313,649	175,860,541
9,471,416	23,420,111	49,187,346	22,115,405	4,472,864	75,775,615
12,944,983	47,692,926	51,694,824	41,040,720	7,868,897	100,604,441
8,160,785	25,896,288	78,520,372	36,922,276	18,028,324	133,470,972
550,388	3,098,406	13,037,532	7,239,347	89,086	20,365,965
67,794,562	277,814,631	482,172,356	81,496,789	237,599,429	801,268,574
2,965,648	12,404,258	24,308,374	11,940,743	1,209,052	37,458,169
26,171,983	54,155,404	76,266,104	30,760,092	11,217,398	118,243,594
1,023,815	3,866,819	22,625,360	5,754,935	876,537	29,256,832
23,864,419	38,226,936	28,886,372	17,346,091	10,766,589	56,999,052
1,370,075	10,380,139	35,060,164	12,659,129	2,754,332	50,473,625
4,500,967	10,783,416	25,626,797	9,958,681	8,031,423	43,616,901
17,770,408	63,501,314	67,882,682	65,505,153	22,885,667	156,273,502
2,435,281	8,804,587	11,950,541	11,492,913	2,732,096	26,175,550

(Continued)

**Statement of Net Assets
As of December 31, 2007**

All Counties Reporting Under GAAP

(Continued) County	Assets				Current Liabilities
	Current Assets	Capital Assets	Deferred Charges	Total Assets	
Richland	\$104,656,093	\$107,480,315	\$331,698	\$212,468,106	\$50,743,064
Ross	26,501,458	40,208,384	82,767	66,792,609	17,096,012
Sandusky	\$44,766,833	43,482,727	0	88,249,560	\$12,401,905
Scioto	28,395,524	77,505,612	235,177	106,136,313	14,555,916
Seneca	36,718,534	63,171,587	0	99,890,121	10,968,444
Shelby	31,023,396	78,761,975	6,758	109,792,129	8,560,362
Stark	209,354,821	153,180,331	0	362,535,152	72,540,435
Summit	379,902,632	278,431,518	528,851	658,863,001	163,936,734
Trumbull	147,660,625	83,496,786	236,252	231,393,663	55,786,244
Tuscarawas	64,391,881	92,531,557	0	156,923,438	12,747,837
Union	46,799,018	65,444,493	0	112,243,511	18,094,648
Van Wert	17,023,102	24,787,190	0	41,810,292	8,639,030
Warren	189,939,466	89,766,507	0	279,705,973	53,578,273
Washington	41,539,875	140,446,716	100,033	182,086,624	13,489,923
Wayne	62,381,981	92,307,489	77,946	154,767,416	21,758,891
Wood	128,726,152	78,280,641	0	207,006,793	37,398,700

Liabilities		Net Assets			
Due in More Than 1 Year	Total Liabilities	Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$28,420,156	\$79,163,220	\$71,869,375	\$54,185,667	\$7,249,844	\$133,304,886
11,645,308	28,741,320	28,050,320	10,104,210	(103,241)	38,051,289
6,059,406	18,461,311	38,292,019	\$23,023,502	8,472,728	69,788,249
15,698,400	30,254,316	63,911,470	15,333,341	(3,362,814)	75,881,997
6,481,581	17,450,025	57,070,587	17,152,956	8,216,553	82,440,096
2,137,411	10,697,773	77,992,305	19,120,672	1,981,379	99,094,356
11,858,558	84,398,993	149,410,966	107,471,438	21,253,755	278,136,159
90,132,128	254,068,862	213,757,628	81,894,711	109,141,800	404,794,139
36,889,394	92,675,638	64,328,995	59,570,253	14,818,777	138,718,025
1,948,559	14,696,396	91,582,057	35,367,060	15,277,925	142,227,042
6,910,345	25,004,993	57,915,110	29,323,408	0	87,238,518
2,678,694	11,317,724	22,637,799	10,260,001	(2,405,232)	30,492,568
28,491,347	82,069,620	78,317,156	110,599,082	8,720,115	197,636,353
6,238,708	19,728,631	134,014,635	28,343,358	0	162,357,993
11,920,211	33,679,102	82,791,432	27,697,588	10,599,294	121,088,314
9,581,735	46,980,435	75,692,446	58,707,196	25,626,716	160,026,358

Revenues from the Statement of Activities
For the Year ended December 31, 2007

All Counties Reporting Under GAAP

County	Program Revenues - Governmental Activities			Property Taxes	Sales Taxes	Other Taxes
	Charges for Services	Op. Grants Contrib & Int	Capital Grants			
Allen	\$9,396,116	\$32,225,824	\$2,555,295	\$11,939,380	\$14,878,545	\$0
Ashland	4,245,362	17,805,148	377,532	6,509,465	6,285,332	4,372
Ashtabula	13,615,734	45,490,058	4,290,636	16,794,038	7,361,793	0
Athens	4,753,565	27,019,069	716,149	11,482,065	6,250,297	0
Auglaize	6,601,612	8,919,953	1,452,044	6,072,760	7,675,384	0
Belmont	7,384,249	29,349,817	1,547,826	9,111,768	11,585,345	341,089
Butler	49,448,002	115,479,918	6,181,149	77,682,164	41,317,071	0
Carroll	3,358,691	10,488,103	694,643	4,477,075	1,803,206	0
Clark	22,595,154	58,105,328	1,025,785	18,884,841	13,429,821	0
Clermont	24,373,591	33,259,444	6,393,781	20,487,798	23,547,097	543,694
Clinton	4,092,221	13,010,543	3,150,969	6,589,069	7,886,266	0
Coshocton	2,562,878	19,190,809	1,208,602	6,078,767	4,387,300	0
Crawford	8,194,829	14,840,329	0	4,923,904	4,982,614	0
Cuyahoga	110,217,000	652,723,000	30,382,000	361,148,000	186,288,000	28,502,000
Darke	4,919,535	15,271,191	1,067,319	5,142,562	7,500,135	0
Defiance	3,868,285	12,160,096	371,007	5,139,097	4,780,726	0
Delaware	21,306,307	23,519,514	5,514,540	21,314,953	36,304,531	0
Erie	10,886,698	22,485,797	0	11,900,081	13,434,723	0
Fairfield	15,817,937	39,521,514	1,872,736	18,948,857	11,444,458	1,855,478
Franklin	111,509,000	393,634,000	30,532,000	374,017,000	177,398,000	0
Fulton	5,693,239	12,444,773	652,547	7,768,690	4,524,406	0
Gallia	3,081,646	14,991,388	0	2,886,136	4,074,918	0
Geauga	9,157,500	31,294,255	1,077,295	25,210,682	11,782,850	0
Greene	19,598,115	38,193,105	122,157	31,548,314	21,106,684	750,925
Hamilton	184,424,000	390,553,000	4,630,000	271,238,000	64,701,000	0
Hancock	12,650,569	26,008,422	15,018,469	10,038,911	5,619,402	0
Henry	2,902,730	11,337,980	382,250	5,599,788	3,355,658	0
Hocking	2,785,944	10,497,525	179,862	5,154,925	2,877,943	0
Holmes	6,000,290	12,265,055	23,200	6,037,333	4,494,403	0
Huron	951,093	0	0	0	14,938,549	0
Jefferson	7,138,626	35,664,301	1,949,606	10,109,591	10,177,121	0
Knox	3,157,499	16,638,278	848,177	8,012,051	5,404,743	0
Lake	20,477,800	62,286,275	7,203,928	48,299,742	15,847,926	4,301,798
Licking	10,486,461	32,282,685	1,244,226	22,189,749	24,751,138	0
Logan	4,835,320	13,193,812	220,443	16,738,988	0	0
Lorain	41,162,106	103,135,964	1,877,241	56,265,375	23,760,781	0
Lucas	35,327,346	184,269,256	795,958	100,634,707	71,417,816	7,579,543
Mahoning	21,990,835	97,975,197	4,352,369	33,116,774	28,431,266	0
Marion	5,717,585	22,345,531	1,368,720	8,687,189	7,189,172	0
Medina	15,704,804	38,514,472	1,469,782	25,237,550	9,952,476	823,231
Miami	16,084,779	17,640,571	7,051,583	12,041,927	10,799,612	0
Monroe	1,808,001	9,392,534	38,020	1,413,503	1,358,363	0
Montgomery	68,304,572	236,442,434	5,420,668	110,549,102	64,691,720	9,224,146
Morrow	3,862,551	14,689,665	0	4,412,978	2,888,689	0
Muskingum	12,568,384	33,914,486	1,235,066	14,480,659	14,691,023	0
Noble	1,529,559	7,048,844	200,041	1,845,169	1,056,970	0
Ottawa	8,140,175	12,841,527	417,056	8,580,112	4,830,607	454,140
Pickaway	3,726,702	16,917,672	0	6,583,785	5,895,379	0
Pike	2,550,600	12,004,469	1,401,728	5,599,012	2,063,157	0
Portage	18,190,917	41,813,477	1,300,747	26,296,400	14,884,819	0
Preble	3,909,637	15,039,530	1,065	3,987,225	4,383,637	0
Richland	11,580,716	49,283,941	2,074,036	19,088,719	14,645,715	0
Ross	7,455,382	25,305,168	1,098,434	8,024,398	11,221,082	0

General Revenues				Total	Total
Unrestricted	Investment			General	General and
Grants	Earnings	Other	Transfers	Revenues	Program Revenues
\$4,784,125	\$330,330	\$3,486,423	\$0	\$35,418,803	\$79,596,038
2,233,746	1,197,751	1,429,783	(432,072)	17,228,377	39,656,419
5,236,791	3,068,855	647,691	0	33,109,168	96,505,596
1,739,663	1,607,194	1,429,607	(1,423,219)	21,085,607	53,574,390
919,648	1,180,091	543,170	0	16,391,053	33,364,662
1,227,798	2,621,635	1,082,330	(38,331)	25,931,634	64,213,526
7,659,749	14,479,368	8,601,974	0	149,740,326	320,849,395
732,927	483,135	1,154,307	0	8,650,650	23,192,087
4,802,904	4,160,834	2,138,706	0	43,417,106	125,143,373
6,078,852	6,795,373	106,652	0	57,559,466	121,586,282
1,678,968	977,428	2,606,291	0	19,738,022	39,991,755
1,439,210	770,253	850,442	0	13,525,972	36,488,261
1,526,363	993,766	854,250	0	13,280,897	36,316,055
75,252,000	48,967,000	12,211,000	(1,299,000)	711,069,000	1,504,391,000
1,948,658	1,145,476	1,267,275	(10,772)	16,993,334	38,251,379
2,049,407	2,647,634	1,884,833	0	16,501,697	32,901,085
3,696,875	9,655,057	1,446,358	0	72,417,774	122,758,135
2,970,341	3,453,150	368,472	(146,164)	31,980,603	65,353,098
3,663,927	3,772,460	702,437	0	40,387,617	97,599,804
84,033,000	54,785,000	0	0	690,233,000	1,225,908,000
2,675,475	1,582,860	956,442	0	17,507,873	36,298,432
1,133,170	437,519	723,850	0	9,255,593	27,328,627
1,691,551	2,276,676	3,129,580	0	44,091,339	85,620,389
4,960,619	5,593,457	2,538,454	(523,690)	65,974,763	123,888,140
46,892,000	19,875,000	665,000	847,000	404,218,000	983,825,000
2,820,530	1,626,851	1,072,061	(40,000)	21,137,755	74,815,215
1,256,145	710,503	1,093,459	0	12,015,553	26,638,513
619,178	740,658	612,722	0	10,005,426	23,468,757
1,230,309	630,303	732,989	0	13,125,337	31,413,882
24,165,706	1,062,345	1,678,465	(160,000)	41,685,065	42,636,158
2,676,002	1,329,289	1,021,171	0	25,313,174	70,065,707
2,357,839	1,499,020	1,784,125	7,121	19,064,899	39,708,853
3,589,783	9,615,631	8,319,419	50,000	90,024,299	179,992,302
13,453,254	4,107,176	2,847,738	40,456	67,389,511	111,402,883
2,819,501	1,600,702	2,023,770	(9,905,661)	13,277,300	31,526,875
5,559,749	9,084,327	634,235	0	95,304,467	241,479,778
55,371,431	14,158,359	67,033,585	0	316,195,441	536,588,001
7,163,761	5,624,207	5,465,638	184,563	79,986,209	204,304,610
1,818,914	2,035,081	1,321,586	0	21,051,942	50,483,778
4,615,783	5,395,844	5,792,143	0	51,817,027	107,506,085
4,549,470	3,534,795	899,188	261,000	32,085,992	72,862,925
481,235	317,383	361,471	0	3,931,955	15,170,510
20,671,328	30,689,097	5,060,616	(3,288,593)	237,597,416	547,765,090
746,233	798,827	552,033	13,852	9,412,612	27,964,828
1,969,306	3,524,198	831,012	0	35,496,198	83,214,134
363,619	257,190	394,872	0	3,917,820	12,696,264
1,414,688	2,582,946	1,046,593	0	18,909,086	40,307,844
891,812	908,894	2,189,216	0	16,469,086	37,113,460
586,724	832,782	2,473,487	0	11,555,162	27,511,959
19,024,701	7,196,776	378,745	0	67,781,441	129,086,582
1,061,662	769,177	700,671	0	10,902,372	29,852,604
5,313,582	3,631,802	1,275,563	0	43,955,381	106,894,074
1,934,303	838,378	1,046,373	0	23,064,534	56,923,518

(Continued)

Revenues from the Statement of Activities
For the Year ended December 31, 2007

All Counties Reporting Under GAAP

(Continued)	Program Revenues - Governmental Activities			Property Taxes	Sales Taxes	Other Taxes
	Charges for Services	Op. Grants Contrib & Int	Capital Grants			
County						
Sandusky	\$7,293,421	\$22,486,711	\$609,422	\$9,133,812	\$7,615,121	\$0
Scioto	6,877,629	27,274,743	3,464,362	6,181,970	9,177,699	347,232
Seneca	4,449,063	18,269,114	2,025,404	6,833,091	6,830,418	0
Shelby	\$6,347,501	\$15,619,096	\$69,685	\$7,079,617	\$8,192,497	\$141,902
Stark	34,423,853	117,261,132	9,454,648	51,561,666	12,988,069	0
Summit	47,067,811	192,972,318	0	123,290,945	36,714,792	11,826,390
Trumbull	14,452,077	84,298,609	6,927,846	38,224,315	24,958,612	0
Tuscarawas	7,498,394	23,805,579	1,340,958	10,010,268	9,491,461	0
Union	6,127,764	8,930,459	1,109,140	11,915,812	9,379,361	0
Van Wert	3,071,579	11,423,713	0	2,973,758	3,726,211	101,401
Warren	17,236,905	20,486,915	2,830,599	37,654,331	26,750,179	8,304,075
Washington	5,702,407	25,961,926	1,201,673	9,308,446	9,800,888	0
Wayne	14,436,931	26,881,248	6,553,127	14,229,359	9,749,972	0
Wood	20,433,827	37,555,978	1,408,173	26,748,238	15,403,261	143,863

General Revenues				Total General Revenues	Total General and Program Revenues
Unrestricted Grants	Investment Earnings	Other	Transfers		
\$2,356,598	\$1,674,178	\$2,066,226	\$0	\$22,845,935	\$53,235,489
1,440,771	958,789	778,774	(20,431)	18,864,804	56,481,538
1,349,847	1,395,498	1,342,310	25,124	17,776,288	42,519,869
\$3,314,230	\$1,243,917	\$27,830	(\$350,000)	\$19,649,993	\$41,686,275
19,212,051	6,704,326	7,304,346	0	97,770,458	258,910,091
19,875,729	14,479,366	1,141,886	0	207,329,108	447,369,237
6,842,300	5,335,189	1,082,327	0	76,442,743	182,121,275
2,702,419	3,003,932	1,688,345	0	26,896,425	59,541,356
9,597,276	1,800,912	1,653,762	0	34,347,123	50,514,486
1,107,041	497,881	319,492	0	8,725,784	23,221,076
8,005,979	10,373,240	13,006	0	91,100,810	131,655,229
1,784,031	1,058,656	803,880	0	22,755,901	55,621,907
4,042,417	3,267,530	704,234	(10,000)	31,983,512	79,854,818
3,468,090	6,214,465	1,807,029	0	53,784,946	113,182,924

**Expenses from the Statement of Activities
For the Year ended December 31, 2007**

All Counties Reporting Under GAAP

County	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$15,088,475	\$8,888,082	\$10,508,141	\$8,875,804	\$13,110,145	\$22,307,209
Ashland	6,083,301	1,800,374	6,407,766	5,019,879	11,121,622	7,209,357
Ashtabula	10,189,711	4,502,104	9,811,844	6,846,468	22,994,272	37,738,355
Athens	6,084,309	2,547,729	4,382,624	7,797,780	2,110,528	30,881,377
Auglaize	4,928,230	1,904,535	5,139,920	5,223,833	5,501,944	4,877,572
Belmont	8,508,807	3,517,897	8,735,947	7,299,583	11,809,494	18,346,836
Butler	35,086,479	16,766,093	51,218,782	24,232,310	54,781,525	89,695,591
Carroll	2,759,432	1,036,871	2,437,072	4,683,234	4,435,752	6,334,935
Clark	13,580,246	13,907,141	14,914,162	9,621,300	24,364,503	43,325,167
Clermont	20,450,571	10,334,965	27,553,415	11,048,933	1,251,054	36,446,576
Clinton	6,001,065	2,309,381	4,377,946	6,159,602	3,920,640	8,515,505
Coshocton	3,839,913	1,538,541	5,559,010	1,578,806	6,392,440	11,006,377
Crawford	4,064,233	2,105,455	5,708,187	4,344,607	4,780,802	12,653,838
Cuyahoga	78,762,000	352,464,000	0	64,106,000	207,536,000	651,916,000
Darke	7,583,552	0	4,684,592	6,384,177	271,625	13,948,111
Defiance	5,592,531	1,569,378	3,941,297	4,479,790	4,657,947	7,077,294
Delaware	15,460,737	7,377,788	29,725,883	15,518,457	13,791,652	12,342,841
Erie	12,892,053	6,750,016	10,100,603	5,478,712	7,241,337	16,036,199
Fairfield	12,688,820	5,231,509	13,855,876	11,069,718	22,645,962	26,104,959
Franklin	105,147,000	66,493,000	131,384,000	63,312,000	305,114,000	369,831,000
Fulton	6,676,194	1,681,566	6,180,756	4,728,823	1,298,848	10,218,350
Gallia	3,357,807	1,322,966	4,684,697	6,235,378	2,696,039	9,736,213
Geauga	14,348,531	3,710,704	13,750,068	5,937,919	7,548,462	31,008,766
Greene	18,216,305	7,767,052	21,030,463	8,615,448	18,182,111	33,845,797
Hamilton	87,135,000	121,655,000	122,741,000	46,450,000	240,780,000	349,660,000
Hancock	7,278,060	3,463,496	7,659,978	10,695,800	18,363,670	11,245,647
Henry	2,944,773	1,098,731	2,249,291	3,933,319	1,827,953	10,866,923
Hocking	2,939,957	1,593,566	2,892,952	4,270,852	3,276,056	7,700,322
Holmes	5,115,980	1,843,214	4,246,537	7,972,033	243,377	13,305,294
Huron	6,270,309	2,324,960	5,520,721	4,724,275	8,893,837	13,133,189
Jefferson	6,431,459	3,849,824	10,061,215	6,774,567	18,096,434	16,354,389
Knox	6,596,815	2,178,492	6,023,816	6,966,197	551,510	14,053,643
Lake	19,677,847	45,335,989	0	50,693,054	21,722,913	71,069,584
Licking	21,478,197	0	19,978,109	7,472,624	4,487,341	44,509,343
Logan	6,578,122	2,901,657	6,499,455	4,884,753	1,465,547	14,569,585
Lorain	32,607,909	19,100,280	25,598,906	14,000,846	51,756,209	92,729,433
Lucas	56,377,330	71,275,700	76,504,827	21,205,847	139,539,669	158,934,794
Mahoning	26,909,912	17,803,164	27,431,460	18,350,406	52,812,109	62,287,927
Marion	6,865,354	2,160,259	9,906,723	3,186,953	7,928,161	14,559,161
Medina	15,443,335	9,911,082	21,552,413	9,285,296	25,711,786	24,799,417
Miami	14,866,755	0	17,712,859	9,935,429	13,284,599	13,434,394
Monroe	1,581,140	667,337	1,953,541	3,375,931	1,962,351	5,532,192
Montgomery	49,841,810	156,772,668	0	19,763,380	0	290,281,621
Morrow	3,751,029	1,659,161	4,823,135	4,041,305	2,104,859	7,997,436
Muskingum	10,093,026	6,474,827	10,880,837	9,912,912	2,705,873	40,249,996
Noble	1,694,620	429,567	1,216,886	3,720,121	898,045	3,750,550
Ottawa	5,105,048	2,944,641	6,493,182	7,217,257	162,673	17,166,654
Pickaway	4,061,528	2,084,095	7,184,651	4,550,546	4,432,223	10,004,895
Pike	3,199,826	1,254,688	2,656,984	6,757,222	3,177,657	6,557,840
Portage	15,877,998	9,724,164	15,830,807	9,427,921	33,543,452	26,470,836
Preble	3,783,334	1,964,906	5,014,603	4,347,607	2,919,999	9,453,324

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$0	\$1,957,317	\$361,526	\$663,019	\$1,254,775	\$83,014,493
0	42,077	159,287	710,482	215,946	38,770,091
0	385,792	690,965	0	317,466	93,476,977
0	16,491	263,447	0	161,501	54,245,786
0	0	2,034,254	0	104,945	29,715,233
470,000	0	0	0	464,702	59,153,266
0	686,496	0	0	5,858,506	278,325,782
415,412	0	1,047,890	0	18,921	23,169,519
0	1,929,530	0	0	829,748	122,471,797
3,582,505	0	2,632,145	0	1,154,711	114,454,875
349,811	34,082	682,318	0	614,111	32,964,461
0	414,459	366,525	0	245,258	30,941,329
67,908	0	0	489,447	308,362	34,522,839
41,891,000	0	0	0	15,208,000	1,411,883,000
913,076	0	0	0	456,285	34,241,418
385,042	5,755	0	0	284,469	27,993,503
0	0	0	627,715	2,109,891	96,954,964
654,703	0	388,808	0	648,167	60,190,598
669,575	0	271,899	0	1,102,165	93,640,483
5,299,000	20,537,000	0	0	9,697,000	1,076,814,000
1,087,633	0	86,667	1,044,589	65,794	33,069,220
492,333	141,218	436,655	0	115,328	29,218,634
1,521,997	0	0	0	634,808	78,461,255
3,214,892	2,890,292	0	0	1,207,623	114,969,983
5,679,000	12,776,000	(16,484,000)	0	4,959,000	975,351,000
291,615	426,057	0	0	774,508	60,198,831
367,804	0	957,384	0	142,199	24,388,377
493,548	249,499	71,400	12,982	55,590	23,556,724
0	297,733	0	160,000	231,959	33,416,127
0	154,420	440,642	0	540,477	42,002,830
1,124,228	542,482	0	0	1,695,667	64,930,265
0	0	0	2,081,824	499,031	38,951,328
4,569,599	0	0	0	1,636,394	214,705,380
1,081,339	1,147,499	0	0	690,358	100,844,810
668,417	468,234	0	0	567,826	38,603,596
657,234	0	0	0	2,227,319	238,678,136
0	10,026,429	0	0	4,584,326	538,448,922
0	0	0	0	1,649,024	207,244,002
0	13,000	0	2,282,358	484,721	47,386,690
635,351	0	0	844,663	533,226	108,716,569
0	536,828	0	0	256,451	70,027,315
520,359	0	0	10,500	13,363	15,616,714
17,907,526	0	0	0	2,330,933	536,897,938
49,156	0	703,403	449,047	222,368	25,800,899
0	0	0	0	790,269	81,107,740
0	492,010	0	0	53,341	12,255,140
4,765	40,310	469,961	0	1,105,639	40,710,130
631,930	630,089	21,880	0	75,613	33,677,450
395,665	226,335	0	0	197,700	24,423,917
0	0	0	0	895,471	111,770,649
573,201	0	0	314,533	173,820	28,545,327

(Continued)

**Expenses from the Statement of Activities
For the Year ended December 31, 2007**

All Counties Reporting Under GAAP

(Continued)	Expenses - Governmental Activities					
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
County						
Richland	\$11,194,300	\$7,573,605	\$14,938,094	\$7,016,519	\$31,847,521	\$29,884,718
Ross	6,388,693	3,602,469	10,626,470	7,102,563	618,517	25,885,394
Sandusky	6,172,351	3,462,580	9,815,742	5,868,306	440,844	21,613,433
Scioto	7,126,541	2,504,990	9,998,757	4,854,572	8,278,723	18,995,632
Seneca	5,790,786	2,773,759	6,715,525	6,277,234	7,820,101	10,790,484
Shelby	4,986,451	2,818,610	4,975,947	9,504,799	240,963	16,413,183
Stark	21,498,216	16,357,878	28,728,769	21,906,207	80,757,758	70,278,053
Summit	40,417,528	32,711,197	80,425,632	18,946,497	122,775,019	132,533,795
Trumbull	27,690,081	11,169,178	17,967,817	19,593,781	39,939,632	50,491,893
Tuscarawas	8,356,791	4,093,230	7,062,151	1,372,466	7,072,549	19,395,348
Union	11,990,209	2,371,200	6,735,640	3,341,555	3,834,944	13,834,546
Van Wert	4,950,066	1,457,366	3,171,086	3,364,977	91,802	7,390,517
Warren	20,420,763	10,964,956	25,536,922	18,342,826	610,409	38,359,310
Washington	5,840,850	1,737,246	8,077,131	8,885,946	14,856,367	13,999,441
Wayne	10,659,605	6,176,742	11,329,681	10,647,940	515,654	36,572,367
Wood	19,709,978	7,876,314	8,193,165	9,396,403	14,082,973	40,354,611

Community Development	Conservation and Recreation	Other	Inter- governmental	Interest and Fiscal Charges	Total
\$72,113	\$223,919	\$0	\$1,313,041	\$1,826,922	\$105,890,752
827,859	0	0	0	737,698	55,789,663
357,794	0	534,497	186,600	241,952	48,694,099
1,092,602	541,495	890,909	0	904,783	55,189,004
698,864	995,390	0	0	305,815	42,167,958
296,047	0	0	435,055	61,168	39,732,223
0	17,193	4,590,703	8,986,247	260,811	253,381,835
3,786,088	5,868,656	0	344,252	3,457,361	441,266,025
218,579	0	0	0	2,560,929	169,631,890
0	446,323	0	2,507,776	55,358	50,361,992
298,297	0	0	0	328,586	42,734,977
1,279,171	16,633	0	266,906	301,011	22,289,535
1,430,122	0	0	0	1,209,055	116,874,363
1,348,159	0	0	0	375,759	55,120,899
824,767	86,029	748,260	0	487,641	78,048,686
1,269,256	301,984	0	0	429,053	101,613,737

**Summary Data from the General Fund Balance Sheet
As of December 31, 2007**

All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities	Reserved Fund Balance
Allen	\$1,949,231	\$10,175,236	\$6,030,967	\$8,002,300	\$1,619,945
Ashland	3,561,200	8,097,457	3,787,349	4,276,775	1,086,319
Ashtabula	3,379,262	9,612,592	4,761,763	5,510,598	430,125
Athens	2,538,386	6,068,485	2,020,945	2,557,570	3,773
Auglaize	2,912,943	6,865,994	2,390,854	2,953,578	106,023
Belmont	3,690,109	10,180,253	2,632,348	3,392,755	3,091,577
Butler	32,398,896	65,872,949	21,450,983	27,984,879	8,048,067
Carroll	803,921	3,312,963	371,944	2,175,625	161,895
Clark	7,682,903	17,610,388	6,309,509	7,921,467	2,622,894
Clermont	22,969,581	39,943,591	12,997,325	14,906,274	2,232,374
Clinton	1,989,395	6,541,649	2,837,444	3,665,699	469,976
Coshocton	1,822,278	4,777,834	918,098	2,659,511	541,859
Crawford	3,437,492	7,402,280	2,707,761	3,080,235	339,603
Cuyahoga	62,340,000	283,968,000	56,320,000	69,508,000	43,136,000
Darke	2,108,340	6,409,063	2,828,086	3,156,890	103,858
Defiance	6,297,612	11,570,905	1,056,696	2,981,625	2,055,261
Delaware	16,635,174	29,712,516	8,284,776	10,873,261	638,218
Erie	7,693,465	18,032,296	1,480,214	8,828,146	144,804
Fairfield	15,311,411	29,055,022	9,944,868	12,325,602	2,043,170
Franklin	243,704	368,454,000	37,245,000	95,883,000	7,500,000
Fulton	3,443,711	7,376,919	859,374	2,802,464	479,289
Gallia	1,038,534	4,347,842	2,093,681	2,416,180	206,477
Geauga	5,766,193	18,465,762	11,035,329	12,272,446	479,522
Greene	10,642,875	26,887,877	11,260,316	13,332,542	573,926
Hamilton	26,395,000	114,766,000	44,026,000	62,913,000	18,979,000
Hancock	4,465,417	9,880,000	4,255,840	5,477,702	779,722
Henry	4,037,832	7,548,045	785,118	2,981,596	114,283
Hocking	2,363,247	5,265,048	2,392,068	2,592,815	46,819
Holmes	955,939	5,100,768	865,751	3,947,414	207,337
Huron	1,995,496	5,541,325	2,048,975	2,676,632	39,165
Jefferson	334,636	8,527,355	3,643,844	4,297,307	663,101
Knox	2,407,678	7,835,498	4,301,120	5,083,685	662,662
Lake	24,222,684	45,632,466	14,232,294	16,368,990	4,870,769
Licking	13,838,135	26,730,770	8,081,193	10,804,242	966,721
Logan	1,565,602	7,027,045	4,027,231	4,716,835	355,234
Lorain	15,807,944	49,315,095	10,612,082	14,654,958	16,276,844
Lucas	16,106,439	82,858,311	13,107,756	38,493,962	1,379,913
Mahoning	8,672,586	28,217,626	11,954,899	16,125,476	2,116,783
Marion	6,685,574	11,905,720	3,808,651	4,342,029	791,439
Medina	10,145,661	26,581,226	11,954,853	13,753,780	526,867
Miami	15,030,587	24,321,309	6,620,565	7,722,679	576,108
Monroe	70,713	1,484,134	944,820	1,230,025	106,431
Montgomery	38,408,572	100,667,159	39,337,955	47,526,766	6,537,896
Morrow	920,590	4,205,519	567,637	2,789,957	283,722
Muskingum	10,699,479	18,672,798	5,650,679	7,200,352	378,747
Noble	776,599	1,967,608	876,919	994,384	28,970
Ottawa	941,988	9,520,412	1,486,799	5,501,084	743,613

Unreserved Fund Balance	Total Fund Balance
\$552,991	\$2,172,936
2,734,363	3,820,682
3,671,869	4,101,994
3,507,142	3,510,915
3,806,393	3,912,416
3,695,921	6,787,498
29,840,003	37,888,070
975,443	1,137,338
7,066,027	9,688,921
22,804,943	25,037,317
2,405,974	2,875,950
1,576,464	2,118,323
3,982,442	4,322,045
171,324,000	214,460,000
3,148,315	3,252,173
6,534,019	8,589,280
18,201,037	18,839,255
9,059,346	9,204,150
14,686,250	16,729,420
265,071,000	272,571,000
4,095,166	4,574,455
1,725,185	1,931,662
5,713,794	6,193,316
12,981,409	13,555,335
32,874,000	51,853,000
3,622,576	4,402,298
4,452,166	4,566,449
2,625,414	2,672,233
946,017	1,153,354
2,825,528	2,864,693
3,566,947	4,230,048
2,089,151	2,751,813
24,392,707	29,263,476
14,959,807	15,926,528
1,954,976	2,310,210
18,383,293	34,660,137
42,984,436	44,364,349
9,975,367	12,092,150
6,772,252	7,563,691
12,300,579	12,827,446
16,022,522	16,598,630
147,678	254,109
46,602,497	53,140,393
1,131,840	1,415,562
11,093,699	11,472,446
944,254	973,224
3,275,715	4,019,328

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2007

All Counties Reporting Under GAAP

(Continued)

<u>County</u>	<u>Cash and Investments</u>	<u>Total Assets</u>	<u>Deferred Revenue</u>	<u>Total Liabilities</u>	<u>Reserved Fund Balance</u>
Pickaway	\$2,989,356	\$7,217,204	\$3,012,667	\$3,800,138	\$219,685
Pike	3,634,715	6,158,941	1,711,317	2,027,269	107,470
Portage	8,949,032	26,496,445	7,239,565	9,042,674	1,851,224
Preble	1,615,007	4,842,402	2,047,967	2,678,144	128,869
Richland	2,282,706	13,936,017	9,647,856	11,522,511	713,663
Ross	1,670,494	7,233,035	796,400	3,583,991	308,881
Sandusky	3,809,178	9,789,454	773,394	4,692,993	403,731
Scioto	8,791	4,775,102	2,377,479	6,176,564	373,068
Seneca	2,954,247	7,718,453	2,338,935	3,232,996	518,715
Shelby	1,009,764	5,223,975	3,095,343	3,698,384	85,356
Stark	12,583,193	38,222,527	21,327,870	24,630,817	3,494,093
Summit	61,707,885	112,188,244	34,483,153	39,355,356	7,690,227
Trumbull	15,165,246	30,221,633	11,616,459	13,964,472	836,413
Tuscarawas	12,348,151	20,928,037	6,500,006	7,033,730	380,130
Union	6,164,458	14,555,175	6,315,466	6,879,782	899,462
Van Wert	410,945	2,844,389	1,971,034	2,273,487	40,849
Warren	18,912,686	36,115,208	10,530,772	12,967,014	1,766,817
Washington	6,833,724	11,674,748	2,638,098	4,071,475	938,608
Wayne	7,280,270	15,418,174	4,910,155	6,504,326	3,460,433
Wood	17,059,265	30,405,734	10,006,032	12,029,019	1,696,645

Unreserved Fund Balance	Total Fund Balance
\$3,197,381	\$3,417,066
4,024,202	4,131,672
15,602,547	17,453,771
2,035,389	2,164,258
1,699,843	2,413,506
3,340,163	3,649,044
4,692,730	5,096,461
(1,774,530)	(1,401,462)
3,966,742	4,485,457
1,440,235	1,525,591
10,097,617	13,591,710
65,142,661	72,832,888
15,420,748	16,257,161
13,514,177	13,894,307
6,775,931	7,675,393
530,053	570,902
21,381,377	23,148,194
6,664,665	7,603,273
5,453,415	8,913,848
16,680,070	18,376,715

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2007

All Counties Reporting Under GAAP

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Allen	\$33,573,610	\$65,374,440	\$26,008,197	\$31,241,872
Ashland	16,496,593	30,472,323	11,412,682	13,500,408
Ashtabula	36,413,595	64,093,970	21,023,352	26,910,957
Athens	19,291,230	36,618,042	12,729,154	16,185,735
Auglaize	20,203,247	35,312,774	10,418,192	12,877,269
Belmont	35,051,246	59,015,826	15,366,477	24,326,860
Butler	142,695,191	298,176,653	34,643,000	170,693,310
Carroll	6,446,641	14,787,540	2,181,827	7,368,421
Clark	38,377,392	95,246,766	49,596,446	64,111,972
Clermont	60,321,827	110,426,501	43,597,624	52,669,578
Clinton	12,585,910	25,623,771	10,522,715	12,592,042
Coshocton	12,402,957	23,946,240	3,979,085	11,360,160
Crawford	15,433,289	28,364,946	9,859,183	12,457,194
Cuyahoga	307,054,000	1,083,054,000	0	637,712,000
Darke	15,887,394	30,206,659	9,054,033	13,980,353
Defiance	25,350,824	43,345,477	7,177,005	15,798,408
Delaware	89,214,475	135,357,296	35,500,993	42,807,775
Erie	23,730,995	48,675,883	7,053,147	24,954,286
Fairfield	49,127,240	91,586,238	33,842,156	43,809,957
Franklin	754,496,000	1,424,965,000	155,887,000	646,833,000
Fulton	19,096,431	36,876,096	6,516,925	15,617,741
Gallia	4,337,155	14,670,970	6,642,468	8,575,325
Geauga	37,201,732	81,699,723	38,104,488	52,088,398
Greene	56,263,500	109,622,811	46,431,863	62,681,180
Hamilton	264,194,000	661,287,000	337,422,000	432,985,000
Hancock	22,101,988	56,315,649	31,190,015	38,251,644
Henry	13,220,157	26,224,931	4,524,580	10,990,340
Hocking	10,524,989	20,281,131	7,235,218	8,332,042
Holmes	8,884,507	19,946,367	2,364,723	10,662,918
Huron	12,737,112	24,061,739	7,772,532	10,073,180
Jefferson	16,057,740	49,275,591	18,956,011	27,683,842
Knox	17,922,356	33,412,387	12,390,512	14,732,853
Lake	93,336,244	178,751,397	60,884,587	69,513,732
Licking	40,130,507	80,174,761	28,941,982	36,276,329
Logan	17,089,789	32,094,498	12,287,905	14,310,822
Lorain	108,340,368	226,781,983	76,379,786	116,033,252
Lucas	159,170,651	370,080,078	33,599,114	217,739,356
Mahoning	77,330,970	137,587,214	49,114,503	73,983,231
Marion	26,258,797	42,567,494	13,102,568	16,661,658
Medina	49,332,171	87,523,114	31,248,577	38,699,071
Miami	42,934,601	72,194,748	22,535,296	25,883,124
Monroe	5,499,329	10,704,505	3,642,799	5,294,340
Montgomery	252,466,489	512,881,878	199,948,415	243,948,848
Morrow	8,948,563	20,102,102	2,818,626	8,558,115
Muskingum	39,353,367	70,098,899	26,279,628	33,569,151
Noble	5,005,226	9,752,047	3,396,749	4,444,872
Ottawa	18,204,455	56,566,805	23,857,832	35,967,808

Reserved Fund Balance	Unreserved Fund Balance	Total Fund Balance
\$8,574,146	\$25,558,422	\$34,132,568
2,033,403	14,938,512	16,971,915
4,042,123	33,140,890	37,183,013
745,235	19,687,072	20,432,307
1,224,880	21,210,625	22,435,505
5,074,723	29,614,243	34,688,966
16,544,416	110,938,927	127,483,343
785,870	6,633,249	7,419,119
9,197,133	21,937,661	31,134,794
4,084,761	53,672,162	57,756,923
1,047,215	11,984,514	13,031,729
1,847,665	10,738,415	12,586,080
1,006,782	14,900,970	15,907,752
83,535,000	361,807,000	445,342,000
2,411,842	13,814,464	16,226,306
6,096,522	21,450,547	27,547,069
5,859,197	86,690,324	92,549,521
1,641,005	22,080,592	23,721,597
6,115,185	41,661,096	47,776,281
21,784,000	756,348,000	778,132,000
2,334,091	18,924,264	21,258,355
508,692	5,586,953	6,095,645
7,703,639	21,907,686	29,611,325
5,290,913	50,805,749	56,096,662
51,502,000	176,800,000	228,302,000
3,597,310	14,466,695	18,064,005
1,471,485	13,763,106	15,234,591
370,754	11,578,335	11,949,089
796,665	8,486,784	9,283,449
1,536,803	12,451,756	13,988,559
1,972,915	19,618,834	21,591,749
3,215,627	15,463,907	18,679,534
9,576,138	99,661,527	109,237,665
9,626,277	34,272,155	43,898,432
1,491,969	16,291,707	17,783,676
26,837,055	83,911,676	110,748,731
39,362,961	112,977,761	152,340,722
12,642,795	50,961,188	63,603,983
2,188,110	23,717,726	25,905,836
2,308,394	46,515,649	48,824,043
3,827,558	42,484,066	46,311,624
468,240	4,941,925	5,410,165
77,286,925	191,646,105	268,933,030
3,611,607	7,932,380	11,543,987
2,925,137	33,604,611	36,529,748
548,170	4,759,005	5,307,175
3,701,385	16,897,612	20,598,997

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2007

All Counties Reporting Under GAAP

(Continued)

County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Pickaway	\$13,890,596	\$25,408,464	\$8,226,658	\$10,311,401
Pike	12,914,901	23,696,076	6,482,665	9,620,262
Portage	61,535,449	124,771,464	43,911,861	57,606,053
Preble	8,659,247	19,602,428	8,291,232	10,504,793
Richland	51,838,929	99,840,757	43,178,422	70,477,034
Ross	8,954,401	26,725,813	4,456,927	17,812,503
Sandusky	23,893,909	41,497,744	5,469,952	16,571,532
Scioto	13,380,319	31,211,994	10,706,080	18,377,099
Seneca	18,185,180	33,367,292	10,291,335	13,368,156
Shelby	16,067,481	31,328,543	10,590,298	12,803,852
Stark	67,304,721	202,490,996	99,482,293	114,987,083
Summit	166,439,232	372,724,180	168,667,500	196,097,076
Trumbull	74,174,035	137,382,232	54,716,420	72,004,220
Tuscarawas	40,185,503	64,906,096	15,305,196	18,878,895
Union	26,617,084	46,756,921	17,799,583	22,708,821
Van Wert	7,617,048	17,157,322	7,657,705	13,032,901
Warren	113,832,980	188,765,200	62,793,908	74,089,676
Washington	23,580,466	41,357,119	12,957,199	17,060,590
Wayne	35,532,960	59,805,598	18,545,102	23,811,068
Wood	7,468,799	119,353,234	40,554,656	46,772,060

Reserved Fund Balance	Unreserved Fund Balance	Total Fund Balance
\$402,233	\$14,694,830	\$15,097,063
2,334,495	11,741,319	14,075,814
12,670,304	54,495,107	67,165,411
522,312	8,575,323	9,097,635
1,576,118	27,787,605	29,363,723
830,222	8,083,088	8,913,310
2,051,344	22,874,868	24,926,212
1,706,184	11,128,711	12,834,895
2,323,870	17,675,266	19,999,136
1,377,452	17,147,239	18,524,691
15,841,707	71,662,206	87,503,913
45,734,733	130,892,371	176,627,104
14,822,220	50,555,792	65,378,012
6,972,496	39,054,705	46,027,201
1,512,052	22,536,048	24,048,100
421,625	3,702,796	4,124,421
21,164,289	93,511,235	114,675,524
2,035,543	22,260,986	24,296,529
7,554,391	28,440,139	35,994,530
3,530,129	69,051,045	72,581,174

**General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007**

All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Allen	\$3,053,882	\$13,694,554	\$535,343	\$4,367,999	\$2,880,257
Ashland	2,256,052	5,036,366	4,372	1,716,482	2,233,060
Ashtabula	4,681,295	8,020,000	0	3,844,556	2,539,185
Athens	1,722,961	5,000,554	0	1,973,665	1,780,664
Auglaize	1,987,367	5,071,028	0	1,547,096	1,390,591
Belmont	2,159,795	11,210,345	0	2,174,354	1,466,258
Butler	14,271,776	41,256,564	0	28,802,399	7,957,951
Carroll	1,552,975	1,803,206	0	1,043,231	737,958
Clark	3,480,530	14,485,796	0	5,826,951	5,837,948
Clermont	29,458,967	0	0	11,358,149	4,696,157
Clinton	1,834,393	7,821,787	0	1,907,895	1,199,334
Coshocton	1,433,529	4,382,732	0	1,047,751	1,353,928
Crawford	1,401,629	3,309,542	0	1,982,950	1,571,207
Cuyahoga	20,231,000	179,932,000	6,000	66,675,000	46,530,000
Darke	9,989,569	0	0	1,208,470	1,295,416
Defiance	1,848,611	4,748,229	0	1,295,957	1,292,499
Delaware	6,522,199	21,872,362	0	9,858,565	3,791,323
Erie	5,643,312	12,544,817	0	1,852,558	2,772,228
Fairfield	6,947,695	11,444,458	1,691,770	4,751,423	4,003,577
Franklin	43,728,000	177,768,000	0	48,469,000	36,699,000
Fulton	1,681,862	4,058,595	0	1,514,811	1,678,552
Gallia	1,916,973	3,260,078	0	1,052,531	1,145,680
Geauga	6,875,750	11,523,437	0	4,749,063	3,474,749
Greene	28,911,306	0	0	5,461,556	5,238,044
Hamilton	42,762,000	67,092,000	24,132,000	52,422,000	20,215,000
Hancock	1,681,787	5,547,061	0	4,167,125	2,945,138
Henry	2,068,455	3,224,182	0	851,197	917,330
Hocking	4,106,140	0	0	1,058,367	718,614
Holmes	2,208,284	3,783,834	0	1,800,728	1,142,925
Huron	10,334,326	0	0	1,164,123	1,472,711
Jefferson	1,985,487	4,751,827	0	2,491,572	2,733,233
Knox	7,858,436	0	0	1,700,644	1,926,952
Lake	13,276,834	15,841,912	3,481,942	6,072,237	5,494,423
Licking	31,976,155	0	0	4,281,129	4,963,496
Logan	10,217,843	0	0	2,570,011	1,627,731
Lorain	9,443,142	15,842,835	0	2,073,173	7,553,121
Lucas	17,119,031	71,376,914	0	16,670,438	21,301,556
Mahoning	7,890,155	28,431,266	0	1,764,087	8,420,696
Marion	2,201,549	7,276,501	0	3,539,063	2,030,363
Medina	10,771,933	9,952,476	823,231	8,231,639	4,453,922
Miami	12,896,914	0	0	4,184,442	2,808,651
Monroe	790,540	1,358,363	0	748,040	509,116
Montgomery	16,057,632	64,377,557	2,444,347	19,789,133	22,234,786
Morrow	2,374,362	2,789,890	0	1,247,020	744,878
Muskingum	2,932,022	14,638,691	0	4,720,959	2,273,056
Noble	595,915	1,056,970	0	622,053	368,378
Ottawa	3,258,396	4,823,619	0	1,877,298	1,347,141

Special Assessments	All Other Revenue	Total Revenues
\$0	\$169,306	\$24,701,341
0	1,817,461	13,063,793
0	3,604,586	22,689,622
0	2,231,966	12,709,810
0	1,737,060	11,733,142
0	2,999,217	20,009,969
0	16,022,839	108,311,529
0	738,127	5,875,497
0	5,795,612	35,426,837
0	10,148,983	55,662,256
0	1,760,772	14,524,181
0	1,357,861	9,575,801
0	1,167,516	9,432,844
0	70,456,000	383,830,000
0	1,688,480	14,181,935
0	3,146,871	12,332,167
0	11,769,049	53,813,498
176,419	5,534,379	28,523,713
0	4,300,972	33,139,895
0	55,215,000	361,879,000
0	2,344,336	11,278,156
0	848,595	8,223,857
0	3,124,061	29,747,060
6,306	8,231,692	47,848,904
	45,036,000	251,659,000
0	1,766,333	16,107,444
0	957,564	8,018,728
0	980,814	6,863,935
0	1,118,943	10,054,714
0	1,427,446	14,398,606
0	1,478,893	13,441,012
0	2,002,456	13,488,488
0	13,146,664	57,314,012
0	5,415,985	46,636,765
0	2,065,727	16,481,312
0	22,012,368	56,924,639
28,747	22,573,228	149,069,914
0	16,621,839	63,128,043
0	2,476,776	17,524,252
0	8,690,518	42,923,719
0	5,964,471	25,854,478
0	381,270	3,787,329
0	32,503,644	157,407,099
0	1,509,990	8,666,140
0	4,304,730	28,869,458
0	430,254	3,073,570
0	4,102,167	15,408,621

(Continued)

**General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007**

All Counties Reporting Under GAAP

(Continued)

County	Property Taxes (1)	Sales Tax	Other Taxes	Charges for Services	Inter- governmental
Pickaway	\$2,684,000	\$4,131,434	\$0	\$2,157,116	\$1,301,966
Pike	5,475,585	0	0	714,527	485,528
Portage	4,857,242	14,884,819	0	7,852,032	4,202,771
Preble	1,917,031	4,383,637	0	1,531,597	1,164,605
Richland	4,485,834	14,584,095	0	2,904,360	4,185,506
Ross	1,967,668	11,221,082	0	1,681,090	2,099,374
Sandusky	3,027,372	6,099,253	0	1,974,643	2,375,425
Scioto	1,604,053	9,177,699	347,232	1,886,637	1,716,339
Seneca	2,334,921	6,830,418	0	1,618,501	4,862,093
Shelby	2,124,764	4,095,521	0	2,203,138	1,994,309
Stark	15,312,037	11,789,499	0	14,373,080	9,531,629
Summit	17,759,053	36,696,576	7,840,180	23,649,210	17,380,955
Trumbull	7,878,344	22,500,179	0	2,654,641	7,368,815
Tuscarawas	3,825,378	9,372,726	0	2,324,295	2,636,632
Union	4,028,077	8,369,261	0	2,374,971	1,965,099
Van Wert	946,943	3,717,988	0	718,689	1,251,193
Warren	39,102,895	0	0	5,962,797	4,897,713
Washington	2,544,618	9,800,888	0	2,489,040	1,997,439
Wayne	3,640,375	8,552,924	0	4,828,794	3,418,834
Wood	6,063,724	15,048,296	30,951	6,140,216	3,912,953

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

Special Assessments	All Other Revenue	Total Revenues
\$0	\$1,577,526	\$11,852,042
0	1,374,117	8,049,757
0	8,902,491	40,699,355
0	1,328,278	10,325,148
0	4,519,489	30,679,284
0	2,079,021	19,048,235
0	3,668,964	17,145,657
0	1,211,471	15,943,431
0	1,754,851	17,400,784
0	1,726,653	12,144,385
0	3,452,853	54,459,098
0	15,892,613	119,218,587
0	9,644,439	50,046,418
0	3,480,496	21,639,527
0	3,012,002	19,749,410
0	908,704	7,543,517
0	12,712,594	62,675,999
0	1,599,891	18,431,876
0	5,278,421	25,719,348
0	6,914,023	38,110,163

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$11,062,638	\$5,002,482	\$8,885,854	\$164,199	\$228,817	\$877,333
Ashland	5,018,994	1,412,819	4,642,066	110,433	333,632	408,955
Ashtabula	6,276,204	4,272,401	7,271,519	235,557	78,873	1,474,719
Athens	5,113,367	2,086,000	2,944,052	80,000	246,504	421,348
Auglaize	2,999,728	1,607,875	4,608,134	353,565	84,879	272,861
Belmont	7,023,862	2,606,479	6,993,102	439,709	513,296	349,089
Butler	25,432,000	14,257,761	49,013,333	207,671	738,677	1,298,295
Carroll	2,131,295	973,395	1,629,174	30,953	40,867	208,837
Clark	4,056,126	8,951,206	13,654,760	4,113,837	149,052	787,263
Clermont	14,434,952	9,016,268	21,890,842	0	422,921	1,322,021
Clinton	5,395,613	2,659,025	3,929,764	100,896	38,297	395,591
Coshocton	3,109,533	1,489,403	3,079,105	109,107	87,444	258,539
Crawford	2,990,699	1,857,623	2,560,784	157,855	375,632	344,866
Cuyahoga	51,190,000	252,710,000	0	0	999,000	6,299,000
Darke	5,950,053	0	4,005,031	90,193	59,425	318,499
Defiance	3,212,734	1,266,593	1,991,925	118,780	38,059	310,958
Delaware	10,159,949	7,205,243	24,588,866	244,510	56,854	317,573
Erie	9,626,747	6,472,286	7,053,807	117,429	181,267	500,207
Fairfield	8,379,363	3,814,877	11,306,172	0	532,310	766,431
Franklin	73,017,000	64,487,000	101,561,000	439,000	0	3,777,000
Fulton	4,746,124	1,536,722	3,096,018	44,717	75,239	521,314
Gallia	2,500,380	899,375	2,502,073	87,585	44,432	478,409
Geauga	9,805,687	2,652,805	10,620,797	161,734	526,395	298,610
Greene	16,276,737	7,112,711	15,584,895	850,872	207,892	769,144
Hamilton	54,826,000	97,136,000	98,374,000	2,159,000	0	1,302,000
Hancock	6,084,979	2,964,592	6,418,239	110,955	500,885	502,170
Henry	1,947,336	903,078	2,081,735	124,429	54,847	306,007
Hocking	1,947,599	1,380,662	1,775,515	36,725	55,757	352,940
Holmes	3,762,626	1,653,771	3,559,914	60,629	75,405	277,042
Huron	5,127,406	2,310,000	4,850,800	0	118,382	276,172
Jefferson	5,036,731	3,636,225	455,757	0	246,082	913,440
Knox	5,176,308	1,945,819	3,625,131	201,715	161,580	512,754
Lake	13,836,195	35,180,266	0	263,459	177,954	1,209,435
Licking	17,724,995	0	18,514,479	83,875	276,565	1,904,566
Logan	5,046,809	1,823,436	5,572,883	133,331	41,025	294,133
Lorain	27,274,934	15,396,627	7,028,458	264,215	3,261	2,541,803
Lucas	28,487,512	47,074,240	43,975,531	215,806	831,215	1,451,466
Mahoning	15,146,515	15,264,252	23,404,760	0	0	1,305,613
Marion	5,333,190	1,815,938	7,265,071	12,815	229,083	295,060
Medina	12,442,192	6,909,827	17,083,704	315,226	449,815	3,649,538
Miami	11,413,419	0	11,216,183	296,460	188,097	2,031,380
Monroe	1,407,771	607,414	1,322,752	13,875	343,365	189,000
Montgomery	23,118,557	92,604,593	0	483,118	0	2,637,460
Morrow	3,018,067	1,148,187	3,369,917	0	74,699	479,852
Muskingum	8,045,713	6,250,632	8,701,135	823,437	516,241	452,170
Noble	1,375,367	400,164	858,385	0	15,178	112,794
Ottawa	4,284,479	2,361,582	5,373,150	461,385	35,322	1,003,105
Pickaway	3,249,165	1,677,629	5,514,834	87,260	85,948	509,468
Pike	2,732,971	990,791	2,010,524	69,670	21,721	331,994
Portage	12,587,741	8,855,371	13,053,590	196,868	0	834,568
Preble	3,132,375	1,670,135	4,255,090	28,330	47,130	317,610
Richland	8,524,862	5,539,823	11,904,000	590,918	401,253	683,656
Ross	4,735,898	2,962,435	1,524,739	379,720	618,517	628,425
Sandusky	4,831,244	2,934,865	5,778,132	90,940	136,350	442,809
Scioto	6,199,438	1,964,285	5,395,499	22,478	311,778	435,274

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$715,726	\$339,472	\$0	\$175,378	\$51,673	\$24,457	\$27,528,029
0	20,000	0	0	99,000	0	0	12,045,899
0	385,792	686,639	387,298	0	43,837	8,774	21,121,613
0	5,283	0	0	0	120,819	2,061	11,019,434
0	0	1,850,015	0	0	0	0	11,777,057
0	0	11,605	11,984	0	39,537	6,427	17,995,090
0	686,496	0	0	0	4,746,168	3,569,431	99,949,832
29,000	0	671,542	126,420	0	68,300	4,576	5,914,359
0	771,326	0	0	0	0	0	32,483,570
1,536,330	0	0	0	0	0	0	48,623,334
0	0	636,525	0	0	1,039	2,922	13,159,672
0	413,331	372,193	0	0	58,608	6,203	8,983,466
0	0	0	0	0	0	0	8,287,459
7,629,000	0	0	0	0	250,000	25,000	319,102,000
206,902	0	0	0	0	0	0	10,630,103
0	0	1,711,855	0	0	0	0	8,650,904
0	0	0	0	622,800	0	0	43,195,795
0	0	292,755	924,218	0	22,607	9,254	25,200,577
0	0	361,227	0	1,663,570	71,866	4,665	26,900,481
1,924,000	0	0	1,514,000	5,303,000	368,000	63,000	252,453,000
0	0	22,806	93,339	996,963	2,127	898	11,136,267
0	0	426,437	547,647	0	3,106	322	7,489,766
0	0	0	0	0	27,593	2,389	24,096,010
497,842	2,710,484	0	0	0	770,000	15,580	44,796,157
820,000	0	0	0	0	0	0	254,617,000
0	0	0	0	426,057	8,913	0	17,016,790
470	0	670,899	13,515	0	0	0	6,102,316
44,665	249,222	71,400	39,490	12,982	37,760	3,645	6,008,362
0	301,356	0	0	160,000	0	0	9,850,743
0	0	360,720	33,866	0	0	0	13,077,346
0	413,607	414,987	65,900	0	22,891	9,683	11,215,303
0	0	0	417,713	0	0	0	12,041,020
202,150	0	0	0	0	0	0	50,869,459
0	1,147,499	0	671,200	0	0	0	40,323,179
3,958	379,190	0	0	0	0	0	13,294,765
64,465	0	0	647,582	532,263	0	0	53,753,608
0	921,701	3,104,368	0	0	0	0	126,061,839
0	0	0	0	0	0	0	55,121,140
0	13,000	0	0	375,158	0	0	15,339,315
95,000	0	0	0	844,663	0	0	41,789,965
0	474,392	0	0	0	16,045	1,187	25,637,163
0	0	0	0	10,500	0	1,045	3,895,722
3,194,986	0	0	0	1,676,014	12,647	2,361	123,729,736
44,177	0	26,598	49,025	416,488	94,565	16,084	8,737,659
0	0	0	10,337	0	1,750	738	24,802,153
0	0	0	0	0	5,415	260	2,767,563
0	0	384,990	0	0	7,045	1,943	13,913,001
0	379,350	21,880	0	0	67,553	5,864	11,598,951
0	216,097	0	154,174	0	8,312	927	6,537,181
0	0	0	0	0	0	0	35,528,138
0	0	0	0	314,533	0	0	9,765,203
0	177,470	30,085	0	1,313,041	19,702	3,436	29,188,246
278,415	0	0	0	0	41,481	7,008	11,176,638
0	0	531,989	27,213	186,600	159,892	10,572	15,130,606
106,337	259,214	0	37,761	0	524,681	94,234	15,350,979

(Continued)

**General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007**

All Counties Reporting Under GAAP

(Continued)

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Seneca	\$5,159,879	\$2,320,603	\$5,499,786	\$45,790	\$107,491	\$382,043
Shelby	3,762,193	2,175,307	4,180,276	989,919	94,079	702,376
Stark	15,533,902	13,316,231	21,257,115	1,031,378	0	1,088,302
Summit	25,934,630	26,394,477	57,853,507	0	948,118	2,941,562
Trumbull	16,601,523	10,944,577	10,966,861	0	0	828,990
Tuscarawas	4,432,351	3,837,760	2,578,031	247,493	157,665	540,027
Union	6,688,883	1,976,036	5,260,564	121,782	362,881	1,446,993
Van Wert	3,177,418	1,380,583	2,808,438	9,500	38,899	215,595
Warren	18,339,133	7,515,228	22,324,315	0	0	1,168,633
Washington	4,638,059	1,353,864	6,755,581	1,767,046	90,072	497,615
Wayne	7,977,111	5,235,557	9,411,298	169,757	311,242	800,384
Wood	16,741,788	6,341,713	7,051,511	445,458	262,899	516,058

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$51,341	\$603,451	\$0	\$521,749	\$0	\$0	\$0	\$14,692,133
0	0	0	0	435,055	8,162	1,788	12,349,155
0	0	523,167	0	7,194,321	23,954	879	59,969,249
0	0	930,578	0	341,504	0	0	115,344,376
0	0	0	0	0	58,054	13,796	39,413,801
0	443,145	0	0	1,771,741	1,832	51	14,010,096
206,308	0	540,062	0	0	0	0	16,603,509
39,500	0	0	0	266,906	0	0	7,936,839
435,536	0	0	0	0	8,629	1,598	49,793,072
449	0	0	0	1,088,116	293,125	141,965	16,625,892
0	86,029	747,460	0	0	0	0	24,738,838
368,045	128,272	403,938	0	0	3,092	412	32,263,186

Governmental Fund Revenues
For the Year Ended December 31, 2007

All Counties Reporting Under GAAP

County	Property Taxes (1)	Sales Taxes	Other Taxes	Charges for Services	Inter- governmental
Allen	\$11,942,332	\$14,657,050	\$0	\$8,367,510	\$37,816,739
Ashland	6,500,430	6,294,691	176,801	3,414,754	19,946,097
Ashtabula	16,045,561	8,020,090	0	12,524,980	58,907,646
Athens	11,443,813	6,250,297	0	4,390,648	29,615,981
Auglaize	6,021,927	7,426,758	0	3,344,859	12,946,834
Belmont	9,035,337	11,585,345	341,089	6,008,604	30,723,938
Butler	77,262,187	41,256,564	0	46,615,133	126,915,096
Carroll	4,433,302	1,803,206	0	2,976,876	12,439,265
Clark	18,960,115	14,485,796	0	21,261,754	62,472,253
Clermont	44,413,491	0	0	18,853,570	44,273,656
Clinton	6,189,259	7,886,266	0	3,258,781	18,272,210
Coshocton	6,067,174	4,382,732	0	2,310,461	21,879,068
Crawford	5,010,847	4,964,071		7,508,809	15,598,627
Cuyahoga	361,148,000	179,932,000	28,587,000	94,170,000	757,290,000
Darke	12,629,288	0	0	4,193,424	17,272,513
Defiance	5,390,820	4,748,229	0	2,878,331	14,867,330
Delaware	21,315,601	36,304,531	0	17,656,201	27,576,366
Erie	11,570,772	14,657,463	0	4,854,442	24,822,028
Fairfield	18,943,143	11,444,458	1,859,444	12,794,070	43,743,164
Franklin	370,977,000	177,768,000	0	92,659,000	494,091,000
Fulton	7,783,324	4,578,553	0	4,662,413	15,202,277
Gallia	2,847,092	4,074,918	0	2,979,425	17,650,229
Geauga	25,223,025	11,523,437	502,981	8,406,538	33,937,322
Greene	53,405,966	0	0	17,732,324	40,597,449
Hamilton	256,338,000	67,092,000	47,314,000	140,506,000	421,612,000
Hancock	10,028,931	5,547,061	160,075	6,996,511	29,330,138
Henry	5,554,355	3,224,182	0	2,258,084	12,686,471
Hocking	7,985,337	0	0	2,156,347	11,734,010
Holmes	6,044,481	4,421,452	0	5,074,427	13,182,637
Huron	14,899,387	0	0	3,065,566	23,770,914
Jefferson	10,041,265	10,177,121	0	5,660,900	41,975,221
Knox	13,383,880	0	0	2,909,318	19,842,435
Lake	48,483,019	15,841,912	4,367,341	14,577,610	74,373,824
Licking	4,714,675	0	0	9,307,123	46,419,234
Logan	16,688,665	0	0	4,623,677	16,493,686
Lorain	54,871,617	23,760,781	0	15,487,613	112,025,514
Lucas	100,763,923	71,376,914	0	32,783,951	229,916,788
Mahoning	32,220,488	28,431,266	0	3,913,963	106,353,788
Marion	8,621,962	7,276,501	0	5,147,982	25,546,176
Medina	25,215,487	9,952,476	823,231	14,014,913	45,954,931
Miami	22,861,955	0	0	13,116,307	27,826,871
Monroe	1,535,846	1,358,363	0	1,490,581	10,512,254
Montgomery	109,216,656	64,377,557	9,224,146	53,813,318	264,431,936
Morrow	4,448,990	2,888,689	0	2,355,486	14,953,058
Muskingum	14,000,618	14,638,691	459,393	10,060,503	36,597,362
Noble	1,863,866	1,056,970	0	1,439,037	7,499,130
Ottawa	8,434,744	4,831,775	490,965	6,402,130	15,725,404

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

Special Assessments	All Other Revenue	Total Revenues
\$1,142,949	\$7,572,579	\$81,499,159
0	3,207,317	39,540,090
196,986	4,817,571	100,512,834
0	3,312,372	55,013,111
797,476	2,160,836	32,698,690
0	5,276,760	62,971,073
3,797,896	25,186,370	321,033,246
8,069	2,016,983	23,677,701
79,530	8,107,373	125,366,821
1,682,349	12,127,802	121,350,868
98,130	4,224,247	39,928,893
0	1,930,535	36,569,970
123,828	2,447,914	35,654,096
0	85,972,000	1,507,099,000
9,253	3,209,625	37,314,103
527,874	4,857,339	33,269,923
1,048,867	13,931,944	117,833,510
1,145,758	7,227,085	64,277,548
436,663	7,397,576	96,618,518
0	81,911,000	1,217,406,000
504,828	3,053,594	35,784,989
0	1,243,000	28,794,664
413,672	6,033,329	86,040,304
122,157	11,173,327	123,031,223
0	72,397,000	1,005,259,000
519,352	4,707,560	57,289,628
215,035	2,301,461	26,239,588
9,679	1,973,296	23,858,669
0	2,448,472	31,171,469
5,165	3,156,498	44,897,530
0	3,422,368	71,276,875
25,227	3,609,926	39,770,786
2,981,807	20,060,306	180,685,819
152,659	50,213,304	110,806,995
52,153	3,455,464	41,313,645
365,890	29,836,352	236,347,767
7,579,543	83,265,339	525,686,458
291,020	29,175,523	200,386,048
80,935	3,903,364	50,576,920
877,193	13,903,984	110,742,215
0	7,194,279	70,999,412
0	899,901	15,796,945
344,304	39,813,914	541,221,831
160,886	2,802,794	27,609,903
36,625	5,953,587	81,746,779
0	776,706	12,635,709
947,837	5,943,011	42,775,866

(Continued)

Governmental Fund Revenues
For the Year Ended December 31, 2007

All Counties Reporting Under GAAP

(Continued)

<u>County</u>	<u>Property Taxes (1)</u>	<u>Sales Taxes</u>	<u>Other Taxes</u>	<u>Charges for Services</u>	<u>Inter- governmental</u>
Pickaway	\$6,752,979	\$5,895,379	\$0	\$3,489,607	\$18,431,405
Pike	7,581,366	0	0	2,340,417	13,377,599
Portage	26,246,567	14,884,819	0	15,834,055	57,923,540
Preble	3,864,633	4,383,637	0	3,307,403	15,137,407
Richland	18,925,263	14,584,095	0	9,411,065	56,515,973
Ross	7,930,103	11,221,082	0	6,422,796	28,400,233
Sandusky	8,420,247	7,615,121	0	4,959,809	24,509,304
Scioto	6,270,938	9,177,699	347,232	6,326,036	31,595,477
Seneca	6,863,785	6,830,418	0	3,108,575	23,521,256
Shelby	7,190,862	8,192,497	0	4,621,822	18,263,614
Stark	51,463,575	13,006,191	0	29,315,443	148,998,344
Summit	124,828,884	36,696,576	11,826,390	44,397,589	210,292,579
Trumbull	34,412,237	24,958,612	0	6,920,426	95,810,490
Tuscarawas	9,983,069	9,372,726	0	5,351,859	27,694,493
Union	11,534,140	8,369,261	0	5,343,223	19,777,156
Van Wert	2,969,692	3,717,988	101,401	1,905,370	12,683,796
Warren	66,251,838	0	0	13,789,145	36,554,283
Washington	9,310,987	9,800,888	0	4,817,279	29,178,384
Wayne	14,079,568	9,749,972	0	11,584,245	34,255,255
Wood	26,699,540	15,048,296	4,186,699	12,147,465	42,254,634

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

Special Assessments	All Other Revenue	Total Revenues
\$18,113	\$3,317,092	\$37,904,575
0	3,530,279	26,829,661
166,744	10,594,165	125,649,890
167,714	2,011,135	28,871,929
1,119,898	7,311,933	107,868,227
9,447	3,029,919	57,013,580
204,456	5,121,520	50,830,457
0	4,641,196	58,358,578
194,865	3,873,897	44,392,796
306,030	3,100,583	41,675,408
660,725	15,468,824	258,913,102
83,847	19,394,891	447,520,756
592,395	13,498,319	176,192,479
0	5,366,092	57,768,239
126,962	4,069,973	49,220,715
229,121	1,860,066	23,467,434
1,812,452	14,328,228	132,735,946
0	2,881,462	55,989,000
2,310	7,259,857	76,931,207
1,094,185	8,825,562	110,256,381

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007**

All Counties Reporting Under GAAP

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Allen	\$14,658,776	\$8,783,290	\$10,240,831	\$7,513,393	\$13,203,511	\$21,883,664
Ashland	5,965,707	1,735,261	5,954,687	4,746,179	11,004,754	7,118,561
Ashtabula	9,861,917	4,451,688	9,465,056	6,638,719	22,839,318	37,564,132
Athens	5,906,008	2,517,781	4,385,365	5,876,923	2,235,215	30,247,660
Auglaize	3,407,151	1,852,229	5,120,848	6,406,829	5,615,982	4,647,787
Belmont	7,591,288	3,496,049	8,573,693	6,712,736	11,764,822	18,048,999
Bulter	32,992,065	16,293,690	60,514,200	29,572,215	54,243,058	89,324,671
Carroll	2,652,650	1,000,242	2,449,464	3,366,477	4,343,474	6,384,292
Clark	8,485,196	13,850,735	14,754,572	10,694,557	24,369,727	43,323,119
Clermont	18,414,431	9,832,342	25,815,852	12,808,839	1,209,199	36,206,434
Clinton	5,843,426	2,689,004	4,358,691	6,582,936	4,023,548	8,559,399
Coshocton	3,743,779	1,537,502	5,290,516	4,201,486	6,152,447	10,939,611
Crawford	3,839,018	2,117,820	5,541,432	3,508,568	4,736,142	12,729,864
Cuyahoga	72,243,000	333,442,000	0	54,572,000	214,081,000	652,739,000
Darke	7,072,983	0	4,500,552	5,241,384	222,141	13,868,647
Defiance	3,715,455	1,570,753	4,013,093	4,680,984	4,613,626	7,001,274
Delaware	14,878,317	7,270,263	28,734,249	15,543,959	14,199,378	12,260,067
Erie	12,745,602	7,048,488	10,442,751	7,350,728	8,332,987	15,755,714
Fairfield	9,870,745	5,090,548	13,224,689	7,747,435	22,670,081	25,401,495
Franklin	96,815,000	66,807,000	121,971,000	51,738,000	302,713,000	374,442,000
Fulton	5,572,711	1,625,379	6,375,337	5,523,541	1,184,025	10,000,622
Gallia	3,231,761	1,330,667	4,600,295	4,939,825	2,573,717	9,749,567
Geauga	12,330,274	3,665,449	12,605,108	6,687,762	7,497,217	30,337,740
Greene	17,670,479	7,711,239	20,820,751	9,849,589	18,293,085	33,726,969
Hamilton	72,074,000	121,535,000	121,060,000	34,056,000	240,811,000	352,722,000
Hancock	6,916,837	3,354,376	7,417,823	5,052,443	18,076,247	11,297,212
Henry	2,391,716	1,089,518	2,348,163	4,552,860	1,805,781	10,695,911
Hocking	2,891,872	1,609,669	2,921,459	3,823,003	3,364,586	7,661,781
Holmes	4,993,346	1,822,322	4,015,005	7,453,071	234,995	12,965,285
Huron	6,264,292	2,310,000	5,499,635	6,195,788	8,935,154	13,156,311
Jefferson	6,307,052	3,829,496	9,599,853	7,158,477	18,632,127	16,449,298
Knox	6,437,179	2,168,442	5,696,130	5,751,430	478,587	14,098,762
Lake	19,090,594	43,735,876	0	11,988,238	21,545,987	71,172,922
Licking	21,662,889	0	21,207,576	7,733,293	4,397,989	45,844,341
Logan	6,113,291	3,039,323	6,237,732	6,357,464	1,457,799	15,296,580
Lorain	32,025,352	16,372,924	25,119,815	9,196,145	51,506,457	94,367,372
Lucas	44,334,517	62,619,990	69,598,114	17,674,848	130,847,739	145,021,296
Mahoning	24,618,208	17,319,940	25,496,999	11,201,125	51,795,638	61,951,599
Marion	5,997,407	2,105,744	9,722,362	4,670,835	7,385,058	14,384,934
Medina	15,110,565	9,820,561	21,253,841	8,261,819	25,212,522	24,625,007
Miami	14,921,902	0	17,968,563	9,329,376	13,923,150	14,184,550
Monroe	1,566,703	679,361	1,977,110	3,384,416	629,961	6,675,610
Montgomery	34,237,179	150,120,102	0	16,030,285	0	269,069,253
Morrow	3,637,137	1,637,461	4,670,828	3,955,172	2,128,807	7,795,267
Muskingum	8,993,171	6,357,236	10,539,519	9,434,564	2,664,046	40,313,877
Noble	1,642,221	427,649	1,133,206	3,219,184	873,017	3,702,496
Ottawa	4,934,228	2,800,194	6,361,467	6,502,666	153,314	16,836,813
Pickaway	3,647,467	2,085,442	6,665,339	5,937,777	4,429,319	9,875,863
Pike	3,008,279	1,272,146	2,609,455	5,521,013	3,097,257	6,534,184
Portage	14,812,290	9,614,323	14,787,475	8,195,356	33,076,243	26,350,990
Preble	3,723,063	1,964,820	4,965,258	4,026,355	2,923,906	9,520,198
Richland	10,715,487	7,695,551	13,376,431	6,369,773	31,691,350	29,963,359
Ross	5,704,735	3,446,009	10,513,625	5,597,375	618,517	25,695,494
Sandusky	5,858,332	3,389,550	9,362,853	5,411,880	362,482	21,282,460

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter-governmental	Principal	Interest and Fiscal Charges	Total
\$0	\$715,726	\$339,472	\$3,690,757	\$674,598	\$9,454,876	\$1,114,559	\$92,273,453
0	20,000	0	0	710,482	465,000	217,242	37,937,873
0	385,792	690,965	5,208,813	0	1,156,963	312,435	98,575,798
0	7,783	263,447	2,639,293	0	572,853	166,391	54,818,719
0	0	2,007,584	774,687	0	296,823	103,967	30,233,887
470,000	0	11,605	4,284,127	0	510,357	2,531,249	63,994,925
0	686,496	0	4,254,031	0	5,957,591	5,665,693	299,503,710
191,484	0	1,051,419	885,056	0	161,377	18,821	22,504,756
0	1,917,985	0	9,494,640	0	890,000	742,541	128,523,072
1,806,410	0	2,706,592	4,997,639	962,480	4,312,941	1,178,318	120,251,477
349,811	34,082	659,860	3,376,198	0	9,587,841	615,415	46,680,211
0	413,331	372,193	66,087	0	426,324	245,997	33,389,273
61,384	0	0	225,796	489,447	565,000	409,577	34,224,048
41,959,000	0	0	46,554,000	0	26,041,000	13,581,000	1,455,212,000
910,984	0	0	3,102,839	0	133,941	450,512	35,503,983
385,181	0	1,738,148	1,365,532	0	2,192,821	259,412	31,536,279
0	0	0	9,723,547	622,800	2,905,000	2,135,681	108,273,261
634,121	0	380,565	1,357,830	0	24,591,432	1,057,255	89,697,473
309,404	0	361,227	3,915,713	2,099,914	1,670,628	1,091,222	93,453,101
4,278,000	19,441,000	0	17,250,000	14,021,000	9,792,000	10,254,000	1,089,522,000
1,097,657	0	22,806	1,751,847	996,963	242,341	68,765	34,461,994
490,502	116,793	436,655	3,834,329	0	285,655	115,328	31,705,094
1,521,997	0	0	7,471,473	0	528,024	837,197	83,482,241
1,636,908	2,945,338	0	500,356	0	2,245,000	2,634,100	118,033,814
6,175,000	13,632,000	0	2,083,000	0	12,779,000	5,030,000	981,957,000
291,615	0	0	3,573,661	426,057	1,191,248	798,531	58,396,050
367,804	0	1,093,780	565,267	0	3,399,821	161,916	28,472,537
493,469	249,222	71,400	233,136	12,982	206,506	55,590	23,594,675
0	301,356	0	428,680	160,000	307,000	233,173	32,914,233
0	154,420	440,642	2,228,759	0	512,000	415,973	46,112,974
1,373,294	413,607	414,987	1,810,989	0	1,723,758	1,894,079	69,607,017
0	0	0	1,696,281	2,081,824	658,364	502,744	39,569,743
4,573,772	0	0	4,578,600	0	2,770,300	1,666,101	181,122,390
1,095,554	1,147,499	0	1,269,285	0	1,130,676	697,548	106,186,650
666,050	462,890	0	0	0	463,375	579,204	40,673,708
794,886	0	0	3,799,539	532,263	1,930,736	2,227,319	237,872,808
0	10,070,395	45,394,465	10,217,229	0	5,701,142	3,848,786	545,328,521
0	0	0	6,637,207	0	7,585,892	1,669,768	208,276,376
0	13,000	0	1,577,479	1,451,588	3,151,477	621,192	51,081,076
635,354	0	0	1,729,362	844,663	2,145,665	533,786	110,173,145
0	536,828	0	141,335	0	597,728	259,302	71,862,734
542,514	0	0	0	10,500	13,832	13,671	15,493,678
10,424,976	0	0	23,252,421	21,997,011	2,843,969	2,468,045	530,443,241
50,266	0	702,006	901,669	449,047	3,424,808	279,669	29,632,137
0	0	0	807,370	0	1,209,954	792,619	81,112,356
367,010	0	0	692,346	125,000	107,350	53,791	12,343,270
2,599	3,632	390,265	3,438,705	0	1,992,849	1,116,615	44,533,347
631,930	556,593	21,880	573,434	0	493,346	63,632	34,982,022
377,232	216,499	0	2,572,464	0	2,972,013	260,710	28,441,252
0	0	0	2,134,970	0	913,715	892,999	110,778,361
573,201	0	0	126,884	314,533	849,025	122,798	29,110,041
354,382	177,470	30,085	18,540,121	1,313,041	19,873,068	2,183,048	142,283,166
827,859	0	0	1,489,028	0	3,755,734	647,845	58,296,221
355,401	0	534,497	1,512,037	186,600	812,035	251,353	49,319,480

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2007

All Counties Reporting Under GAAP

(Continued)

County	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
Scioto	\$6,921,464	\$2,606,129	\$9,383,824	\$4,999,347	\$8,154,862	\$18,842,760
Seneca	5,545,719	2,665,937	6,390,299	3,410,129	7,755,262	10,665,197
Shelby	4,667,465	2,727,268	4,711,229	9,135,372	233,998	16,108,637
Stark	20,446,747	16,746,257	26,557,309	16,129,838	80,054,933	70,881,548
Summit	36,495,778	29,912,460	72,800,137	17,234,049	122,044,829	131,006,076
Trumbull	21,889,425	11,678,701	18,444,528	13,313,494	39,626,926	49,949,245
Tuscarawas	6,380,697	4,132,924	7,037,695	7,922,022	7,078,955	19,401,882
Union	11,043,570	2,170,932	6,596,109	5,539,221	3,694,242	13,873,946
Van Wert	4,846,762	1,456,527	3,077,175	3,778,400	92,041	7,290,453
Warren	19,871,191	10,760,891	24,789,947	7,596,556	612,110	38,423,877
Washington	5,265,701	1,732,932	7,769,927	8,330,474	14,987,783	13,847,284
Wayne	9,961,381	5,399,957	10,865,957	7,413,497	513,347	35,973,974
Wood	17,660,433	7,751,373	7,829,141	10,426,922	14,041,751	39,707,613

Community Development	Conservation and Recreation	Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Total
\$1,094,610	\$339,437	\$1,010,306	\$2,655,575	\$0	\$4,522,315	\$885,380	\$61,416,009
189,401	604,784	0	4,407,572	0	370,314	309,019	42,313,633
292,252	0	0	879,155	435,055	414,903	60,630	39,665,964
0	0	523,167	9,684,316	8,986,247	537,964	262,427	250,810,753
3,412,790	5,821,816	930,578	5,210,268	341,504	10,954,729	3,381,765	439,546,779
218,579	0	0	12,426,229	0	10,095,858	2,508,496	180,151,481
0	443,145	0	1,940,957	2,507,776	50,017	51,615	56,947,685
296,826	0	638,179	391,053	0	567,807	325,986	45,137,871
1,276,757	16,633	0	0	266,906	450,218	290,620	22,842,492
1,435,989	0	0	5,601,434	0	1,683,670	1,041,485	111,817,150
667,460	0	0	0	1,482,159	1,016,002	399,574	55,499,296
833,383	86,029	748,260	5,218,826	0	591,000	484,280	78,089,891
1,254,359	279,988	435,076	1,572,916	0	1,309,217	530,826	102,799,615

Water Enterprise Fund
Statement of Net Assets
As of Ended December 31, 2007

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashtabula	\$2,112,205	\$21,203,396	\$23,315,601	\$776,432	\$19,618,198
Athens	546,014	669,716	1,215,730	140,470	104,578
Belmont	3,495,855	21,364,062	24,859,917	579,406	11,276,265
Butler	25,550,741	147,528,200	173,078,941	3,345,074	74,652,817
Clark	1,528,106	5,926,035	7,454,141	1,996,458	952,305
Clermont	23,005,842	115,087,367	138,093,209	1,016,380	30,129,688
Erie	2,667,148	45,549,830	48,216,978	2,593,301	29,810,060
Fairfield	3,428,380	26,896,617	30,324,997	1,069,841	9,896,366
Fulton	2,282,365	14,754,722	17,037,087	1,089,437	4,945,334
Geauga	5,198,503	22,805,161	28,003,664	781,478	18,501,190
Greene	13,950,997	70,281,324	84,232,321	9,380,359	33,842,884
Jefferson	3,238,442	25,991,566	29,230,008	970,663	10,220,141
Lake	15,184,326	57,316,286	72,500,612	12,009,179	5,716,666
Licking	482,153	883,018	1,365,171	70,283	280,000
Logan	7,645,443	19,017,797	26,663,240	5,946,956	6,519,502
Lucas	2,385,097	44,983,274	47,368,371	274,622	3,544,828
Mahoning	947,109	13,104,432	14,051,541	3,850,724	205,700
Medina	5,218,074	106,001,208	111,219,282	3,935,095	48,918,794
Miami	269,361	4,924,496	5,193,857	814,846	2,707,307
Montgomery	49,948,902	114,851,550	164,800,452	6,910,068	34,364,538
Muskingum	2,362,138	22,827,889	25,190,027	897,124	9,572,710
Ottawa	6,588,250	66,237,790	72,826,040	2,625,737	29,241,266
Portage	5,513,746	14,013,184	19,526,930	852,925	5,728,975
Summit	2,635,252	0	2,635,252	25,038	243,794
Trumbull	2,160,614	16,358,221	18,518,835	366,221	647,163
Tuscarawas	1,317,766	5,760,978	7,078,744	128,624	1,600,454
Warren	22,212,680	101,211,474	123,424,154	5,283,306	15,754,179
Wayne	17,545	0	17,545	0	0

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$20,394,630	\$1,132,722	\$0	\$1,788,249	\$2,920,971
245,048	561,845	0	408,837	970,682
11,855,671	9,408,407	355,622	3,240,217	13,004,246
77,997,891	73,867,238	3,393,811	17,820,001	95,081,050
2,948,763	2,828,907	0	1,676,471	4,505,378
31,146,068	80,690,105	3,531,134	22,725,902	106,947,141
32,403,361	14,406,840	0	1,406,777	15,813,617
10,966,207	16,314,204	0	3,044,586	19,358,790
6,034,771	8,871,301	0	2,131,015	11,002,316
19,282,668	4,139,092	0	4,581,904	8,720,996
43,223,243	28,697,729	821,593	11,489,756	41,009,078
11,190,804	15,239,919	0	2,799,285	18,039,204
17,725,845	45,418,456	0	9,356,311	54,774,767
350,283	558,018	0	456,870	1,014,888
12,466,458	6,913,940	0	7,282,842	14,196,782
3,819,450	41,250,510	0	2,298,411	43,548,921
4,056,424	9,099,160	0	895,957	9,995,117
52,853,889	52,144,532	0	6,220,861	58,365,393
3,522,153	1,718,220	0	(46,516)	1,671,704
41,274,606	80,487,396	5,234,331	37,804,119	123,525,846
10,469,834	12,398,255	0	2,321,938	14,720,193
31,867,003	35,018,305	0	5,940,732	40,959,037
6,581,900	7,728,562	0	5,216,468	12,945,030
268,832	0	0	2,366,420	2,366,420
1,013,384	15,686,863	0	1,818,588	17,505,451
1,729,078	4,402,608	0	947,058	5,349,666
21,037,485	81,341,852	139,125	23,905,692	105,386,669
0	0	0	17,545	17,545

Water Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Rev/(Exp)
Ashtabula	\$3,532,179	\$2,280,899	\$856,913	\$394,367	(\$344,515)
Athens	739,872	949,552	36,738	(246,418)	(3,733)
Belmont	2,965,791	2,012,537	670,967	282,287	(475,962)
Butler	26,480,899	20,168,090	6,146,432	166,377	1,891,466
Clark	2,126,132	1,913,589	157,263	55,280	(93,208)
Clermont	14,018,641	7,546,956	3,821,376	2,650,309	(416,214)
Erie	7,584,728	4,890,951	1,391,360	1,302,417	(1,421,359)
Fairfield	2,381,556	1,479,961	816,384	85,211	(463,103)
Fulton	1,892,998	1,729,056	386,607	(222,665)	(281,209)
Geauga	6,491,616	9,739,925	1,228,704	(4,477,013)	1,020,682
Greene	9,596,158	4,825,799	1,843,085	2,927,274	(1,557,941)
Jefferson	4,980,799	3,221,085	1,235,471	524,243	(228,054)
Lake	19,422,144	9,382,726	3,464,423	6,574,995	(1,238,034)
Licking	306,620	174,689	62,498	69,433	(11,546)
Logan	2,712,493	1,399,263	292,866	1,020,364	(311,295)
Lucas	1,560,097	1,080,029	1,790,789	(1,310,721)	(237,830)
Mahoning	609,294	414,407	281,895	(87,008)	(129,206)
Medina	7,191,740	3,865,602	1,420,668	1,905,470	(928,672)
Miami	1,252,273	1,327,631	141,320	(216,678)	(72,060)
Montgomery	32,901,650	27,340,383	4,165,481	1,395,786	(1,364,892)
Muskingum	3,124,131	1,552,666	867,923	703,542	(334,497)
Ottawa	4,949,839	2,002,430	1,681,680	1,265,729	531,214
Portage	4,486,086	2,091,798	365,351	2,028,937	(123,073)
Summit	0	38,299	0	(38,299)	(17,477)
Trumbull	4,413,236	4,035,846	1,102,773	(725,383)	97,252
Tuscarawas	659,913	643,108	119,431	(102,626)	159,091
Warren	11,095,991	7,963,596	3,353,081	(220,686)	(104,272)
Wayne	0	28,455	0	(28,455)	36,000

Operating Transfers-In	Operating Transfers-Out	Capital Contributions	Net Income/ Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$49,852	\$1,335,773
0	0	0	(250,151)	405,544
17,081	0	24,515	(152,079)	2,916,449
0	0	2,265,670	4,323,513	22,205,667
235,488	235,488	345,487	307,559	(468,352)
0	0	3,404,586	5,638,681	21,989,462
0	1,800	0	(120,742)	73,847
0	0	331,248	(46,644)	2,358,539
3,998	0	1,155,164	655,288	1,192,928
88,689	33,153	815,298	(2,585,497)	4,417,025
143,153	5,137	1,710,987	3,218,336	4,570,638
0	0	32,078	328,267	2,267,779
0	50,000	2,005,680	7,292,641	3,175,147
71,507	2,308	0	127,086	411,870
54,010	0	0	763,079	1,698,487
0	0	2,879,597	1,331,046	2,110,475
248,626	0	1,783,382	1,815,794	(2,903,615)
0	0	3,064,905	4,041,703	1,282,979
0	0	283,298	(5,440)	(545,485)
0	0	3,297,884	3,328,778	43,038,834
1,083	0	103,345	473,473	1,465,014
363,873	2,395,103	160,137	(74,150)	3,962,513
0	0	0	1,905,864	4,660,821
537,688	39,807	0	442,105	2,610,214
448,685	1,403,794	1,788,004	204,764	1,794,393
0	0	0	56,465	1,189,142
0	0	8,464,210	8,139,252	16,929,374
10,000	0	0	17,545	17,545

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2007

All Counties Reporting Under GAAP

County	Long-Term Obligations				Total Long-Term Liabilities
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Ashtabula	\$0	\$4,963,000	\$14,655,198	\$0	\$19,618,198
Athens	0	0	104,578	0	104,578
Belmont	4,334,054	6,525,000	21,297	395,914	11,276,265
Butler	372,066	36,279,605	5,660,593	32,340,553	74,652,817
Clark	499,608	0	387,800	64,897	952,305
Clermont	0	26,815,000	422,957	2,891,731	30,129,688
Erie	6,478,318	0	23,243,570	88,172	29,810,060
Fairfield	9,856,467	0	0	39,899	9,896,366
Fulton	0	0	4,810,242	135,092	4,945,334
Geauga	0	129,000	18,193,401	178,789	18,501,190
Greene	27,710,207	1,580,000	885,347	3,667,330	33,842,884
Jefferson	1,718,610	0	8,461,699	39,832	10,220,141
Lake	1,315,000	0	3,515,403	886,263	5,716,666
Licking	280,000	0	0	0	280,000
Logan	0	5,834,375	672,700	12,427	6,519,502
Lucas	0	0	3,544,828	0	3,544,828
Mahoning	1,588	58,411	120,273	25,428	205,700
Medina	239,341	0	48,573,351	106,102	48,918,794
Miami	2,186,811	0	495,000	25,496	2,707,307
Montgomery	1,767,892	29,210,310	0	3,386,336	34,364,538
Muskingum	6,164,033	0	3,387,232	21,445	9,572,710
Ottawa	1,745,500	0	27,453,918	41,848	29,241,266
Portage	0	5,666,729	39,204	23,042	5,728,975
Summit	0	0	243,794	0	243,794
Trumbull	103,829	0	506,681	36,653	647,163
Tuscarawas	0	0	1,272,131	328,323	1,600,454
Warren	0	10,541,127	5,000,138	212,914	15,754,179
Wayne	0	0	0	0	0

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Sewer Enterprise Fund
Statement of Net Assets
As of Ended December 31, 2007

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Total Liabilities
Allen	\$5,722,409	\$38,059,568	\$43,781,977	\$3,806,687	\$12,595,872	\$16,402,559
Ashtabula	3,262,686	9,485,124	12,747,810	407,876	3,336,579	3,744,455
Athens	1,374,213	4,822,683	6,196,896	73,040	1,198,612	1,271,652
Auglaize	547,670	3,629,324	4,176,994	26,489	22,500	48,989
Belmont	745,554	10,074,212	10,819,766	366,310	7,326,508	7,692,818
Butler	25,424,596	210,506,836	235,931,432	1,332,132	59,548,520	60,880,652
Carroll	643,173	7,080,953	7,724,126	291,066	3,174,719	3,465,785
Clark	3,816,992	11,639,223	15,456,215	1,204,878	3,715,061	4,919,939
Clermont	41,381,827	174,786,756	216,168,583	2,325,742	43,877,428	46,203,170
Crawford	205,818	1,881,658	2,087,476	61,245	647,996	709,241
Cuyahoga	11,904,000	35,074,000	46,978,000	3,147,000	11,900,000	15,047,000
Darke	858,462	78,752	937,214	13,477	2,109	15,586
Defiance	635,605	5,597,761	6,233,366	90,034	157,644	247,678
Delaware	49,319,325	173,252,909	222,572,234	5,795,777	36,807,365	42,603,142
Erie	7,485,376	64,808,148	72,293,524	7,602,212	38,059,647	45,661,859
Fairfield	5,297,501	29,941,903	35,239,404	1,008,686	13,991,883	15,000,569
Franklin	3,420,000	20,983,000	24,403,000	1,561,000	6,415,000	7,976,000
Fulton	1,171,644	6,275,125	7,446,769	276,666	1,252,495	1,529,161
Gallia	455,302	4,023,627	4,478,929	159,670	1,929,950	2,089,620
Greene	17,570,584	179,371,389	196,941,973	12,150,447	121,351,840	133,502,287
Hamilton	63,299,000	1,214,786,000	1,278,085,000	53,365,000	667,667,000	721,032,000
Hocking	75,011	1,480,653	1,555,664	498,500	0	498,500
Holmes	1,069,611	5,191,742	6,261,353	188,258	2,690,996	2,879,254
Jefferson	702,311	14,404,515	15,106,826	1,366,616	2,817,670	4,184,286
Knox	2,425,516	2,949,425	5,374,941	57,866	73,261	131,127
Lake	15,568,806	122,192,503	137,761,309	6,820,054	29,794,293	36,614,347
Licking	5,436,905	16,581,089	22,017,994	11,495,683	26,339	11,522,022
Lorain	1,096,432	14,320,851	15,417,283	6,028,096	883,861	6,911,957
Lucas	13,249,580	63,755,421	77,005,001	1,203,338	24,037,249	25,240,587
Mahoning	22,626,373	70,798,473	93,424,846	11,483,964	17,430,397	28,914,361
Marion	3,037,624	8,493,840	11,531,464	42,075	2,739,320	2,781,395
Medina	17,039,568	156,988,842	174,028,410	6,360,090	43,358,452	49,718,542
Miami	3,803,737	6,631,180	10,434,917	4,981,129	3,395,789	8,376,918
Montgomery	47,414,335	218,850,239	266,264,574	13,147,057	76,905,860	90,052,917
Muskingum	10,112,074	34,723,238	44,835,312	1,116,931	17,568,344	18,685,275
Ottawa	10,436,230	61,660,340	72,096,570	1,128,751	16,674,967	17,803,718
Pickaway	424,081	2,395,282	2,819,363	125,470	2,225,833	2,351,303
Pike	445,414	1,636,051	2,081,465	14,546	30,435	44,981
Portage	19,200,958	74,148,182	93,349,140	4,784,185	27,487,801	32,271,986
Preble	195,242	1,362,854	1,558,096	60,325	858,957	919,282
Richland	4,289,371	28,422,571	32,711,942	372,877	3,104,033	3,476,910
Ross	52,507	106,415	158,922	1,474	0	1,474
Sandusky	973,204	5,137,156	6,110,360	235,331	1,509,915	1,745,246
Scioto	2,887,723	15,484,497	18,372,220	631,030	7,281,223	7,912,253
Seneca	213,662	1,210,494	1,424,156	8,425	11,977	20,402
Shelby	356,779	9,631,115	9,987,894	337,391	2,966,399	3,303,790
Stark	21,375,652	117,226,343	138,601,995	9,204,614	25,914,180	35,118,794
Summit	19,666,999	216,534,057	236,201,056	6,246,111	71,857,264	78,103,375
Trumbull	3,148,320	28,546,801	31,695,121	2,539,360	5,950,598	8,489,958
Tuscarawas	1,559,408	11,484,010	13,043,418	228,780	1,759,378	1,988,158
Warren	17,641,738	87,760,528	105,402,266	1,249,799	192,421	1,442,220
Washington	447,396	4,897,026	5,344,422	114,944	1,285,183	1,400,127
Wayne	1,044,070	8,437,533	9,481,603	125,771	2,671,429	2,797,200

Net Assets			
Invested in Cap Assets	Restricted	Unrestricted	Total Net Assets
\$22,006,753	\$1,565,827	\$3,806,838	\$27,379,418
5,900,087	0	3,103,268	9,003,355
3,614,103	0	1,311,141	4,925,244
3,601,823	0	526,182	4,128,005
2,643,972	0	482,976	3,126,948
144,676,973	8,397,887	21,975,920	175,050,780
3,828,133	28,970	401,238	4,258,341
4,098,376	0	6,437,900	10,536,276
122,520,346	4,192,502	43,252,565	169,965,413
1,273,595	0	104,640	1,378,235
20,776,000	0	11,155,000	31,931,000
78,752	0	842,876	921,628
5,431,361	0	554,327	5,985,688
132,239,447	4,260,600	43,469,045	179,969,092
25,354,130	0	1,277,535	26,631,665
15,585,280	0	4,653,555	20,238,835
14,300,000	0	2,127,000	16,427,000
5,106,676	0	810,932	5,917,608
2,057,477	0	331,832	2,389,309
45,239,275	388,081	17,812,328	63,439,684
271,762,000	5,810,000	279,481,000	557,053,000
988,953	0	68,211	1,057,164
2,445,571	0	936,528	3,382,099
10,026,678	273,937	621,925	10,922,540
2,884,963	0	2,358,851	5,243,814
88,165,988	0	12,980,974	101,146,962
7,185,643	0	3,310,329	10,495,972
8,008,507	0	496,819	8,505,326
38,976,631	0	12,787,783	51,764,414
43,865,655	0	20,644,830	64,510,485
5,784,359	0	2,965,710	8,750,069
107,849,791	0	16,460,077	124,309,868
1,241,299	0	816,700	2,057,999
136,703,609	3,925,211	35,582,837	176,211,657
21,086,857	0	5,063,180	26,150,037
44,251,551	4,835,608	5,205,693	54,292,852
49,143	0	418,917	468,060
1,620,401	0	416,083	2,036,484
40,859,785	2,303,015	17,914,354	61,077,154
450,141	0	188,673	638,814
28,717,571	0	517,461	29,235,032
106,415	0	51,033	157,448
3,501,732	0	863,382	4,365,114
7,944,587	0	2,515,380	10,459,967
1,246,506	0	157,248	1,403,754
6,200,071	0	484,033	6,684,104
86,713,697	0	16,769,504	103,483,201
142,487,438	0	15,610,243	158,097,681
22,124,283	0	1,080,880	23,205,163
10,056,469	0	998,791	11,055,260
87,760,528	0	16,199,518	103,960,046
3,580,124	0	364,161	3,944,285
5,753,433	0	930,970	6,684,403

Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues (Expenses)	Transfers-In
Allen	\$5,476,764	\$4,041,902	\$1,589,944	(\$155,082)	(\$374,757)	\$0
Ashtabula	2,306,636	1,210,914	935,398	160,324	(23,242)	3,975
Athens	518,572	379,187	124,398	14,987	(100,018)	0
Auglaize	311,290	285,666	116,323	(90,699)	67,032	0
Belmont	1,151,168	943,780	260,546	(53,158)	(300,026)	313
Butler	21,040,507	14,409,447	9,460,544	(2,829,484)	748,782	0
Carroll	760,709	476,441	274,219	10,049	(120,575)	0
Clark	3,774,791	2,776,301	486,937	511,553	(193,232)	537,218
Clermont	14,239,664	8,325,111	7,476,921	(1,562,368)	10,183	0
Crawford	182,195	92,228	47,267	42,700	(27,466)	18,000
Cuyahoga	14,698,000	11,102,000	1,640,000	1,956,000	(360,000)	0
Darke	382,121	363,526	4,760	13,835	13,111	10,772
Defiance	505,984	509,553	139,310	(142,879)	(8,373)	0
Delaware	10,641,711	5,665,744	5,664,472	(688,505)	(1,550,633)	0
Erie	6,863,018	9,363,914	2,074,805	(4,575,701)	(1,793,698)	107,488
Fairfield	2,990,359	2,092,687	815,776	81,896	(525,281)	0
Franklin	5,031,000	5,242,000	481,000	(692,000)	(167,000)	0
Fulton	209,186	170,216	141,451	(102,481)	296,734	3,999
Gallia	212,356	97,479	146,176	(31,299)	(129,837)	0
Greene	17,737,294	6,453,142	2,969,232	8,314,920	(4,029,014)	409,375
Hamilton	176,933,000	98,256,000	31,507,000	47,170,000	(10,388,000)	0
Hocking	168,394	70,684	57,567	40,143	(25,179)	0
Holmes	656,874	342,987	224,312	89,575	(17,780)	0
Jefferson	919,066	618,873	626,348	(326,155)	(110,395)	0
Knox	1,298,431	911,746	119,982	266,703	90,061	0
Lake	15,980,941	10,057,722	5,057,372	865,847	(1,500,661)	0
Licking	2,220,742	1,515,340	313,969	391,433	(308,220)	0
Lorain	1,036,430	816,357	360,904	(140,831)	(151,013)	0
Lucas	7,595,513	4,256,922	2,720,979	617,612	(1,145,334)	0
Mahoning	21,260,370	14,688,853	2,866,768	3,704,749	(178,156)	11,264
Marion	1,179,540	731,330	334,873	113,337	(61,450)	0
Medina	12,215,411	10,661,608	3,711,677	(2,157,874)	297,421	0
Miami	1,282,360	1,243,170	202,574	(163,384)	(152,418)	0
Montgomery	45,609,727	31,255,048	9,783,705	4,570,974	(3,124,409)	0
Muskingum	2,297,231	1,513,549	857,870	(74,188)	(941,256)	1,083
Ottawa	4,566,353	2,275,433	2,112,253	178,667	(1,108,850)	1,514,477
Pickaway	450,916	319,058	22,194	109,664	0	0
Pike	428,960	564,523	69,260	(204,823)	20,050	0
Portage	10,820,776	5,814,587	1,593,083	3,413,106	(124,643)	0
Preble	141,168	74,058	15,963	51,147	0	0
Richland	2,904,283	766,744	1,220,155	917,384	111,162	0
Ross	55,398	57,209	5,000	(6,811)	0	0
Sandusky	1,069,150	866,938	240,989	(38,777)	(59,118)	28,191
Scioto	2,614,519	1,829,175	262,477	522,867	(346,036)	20,431
Seneca	172,607	128,753	38,861	4,993	260	0
Shelby	733,666	684,030	241,387	(191,751)	255,941	350,000
Stark	20,084,783	13,990,464	3,754,606	2,339,713	(722,495)	0
Summit	32,102,032	24,799,613	6,812,746	489,673	(1,250,905)	39,807
Trumbull	9,254,044	9,293,689	2,190,778	(2,230,423)	402,784	1,522,017
Tuscarawas	1,161,580	954,136	355,532	(148,088)	(59,866)	0
Warren	7,448,705	6,597,254	3,536,024	(2,684,573)	303,862	0
Washington	478,163	253,889	182,121	42,153	(47,041)	0
Wayne	657,314	868,821	258,658	(470,165)	(20,487)	0

Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$193,760	(\$336,079)	\$1,915,722
0	0	141,057	2,854,810
0	0	(85,031)	1,301,173
0	0	(23,667)	521,181
0	1,650	(351,221)	379,244
0	3,954,130	1,873,428	24,092,464
0	0	(110,526)	352,107
537,218	188,048	506,369	2,612,114
0	8,678,595	7,126,410	39,056,085
0	550,854	584,088	144,573
0	0	1,596,000	8,757,000
0	0	37,718	844,985
0	206,399	55,147	545,571
0	10,209,360	7,970,222	43,523,548
13,200	2,879,114	(3,395,997)	(116,836)
0	323,496	(119,889)	4,288,815
0	0	(859,000)	1,859,000
0	180,193	378,445	894,978
0	0	(161,136)	295,632
2,162	1,219,847	5,912,966	5,420,137
0	7,081,000	43,863,000	9,934,000
33,479	10,949	(7,566)	(423,489)
0	0	71,795	881,353
0	2,700	(433,850)	(664,305)
93,739	56,368	319,393	2,367,650
0	1,932,575	1,297,761	8,748,752
109,655	0	(26,442)	(6,058,778)
0	0	(291,844)	(4,931,664)
0	1,345,281	817,559	12,046,242
444,453	2,260,681	5,354,085	11,142,409
0	388,628	440,515	2,995,549
0	5,489,513	3,629,060	10,679,478
0	123,940	(191,862)	(1,177,392)
0	3,048,868	4,495,433	34,267,278
49,589	1,265,105	201,155	8,995,143
75,603	757,809	1,266,500	9,307,479
0	0	109,664	298,611
0	59,400	(125,373)	430,868
0	0	3,288,463	14,416,773
0	0	51,147	134,917
419,756	0	608,790	3,916,494
0	0	(6,811)	51,033
0	0	(69,704)	737,873
0	74,896	272,158	2,256,693
0	0	5,253	205,237
0	0	414,190	19,388
0	1,928,653	3,545,871	12,171,038
537,688	5,094,650	3,835,537	13,420,888
1,221,618	11,376,222	9,848,982	608,960
0	0	(207,954)	1,330,628
0	6,765,937	4,385,226	16,391,939
0	0	(4,888)	332,452
0	0	(490,652)	918,299

**Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2007**

All Counties Reporting Under GAAP

County	Long-Term Obligations			Other Long-Term Obligations	Total Long-Term Liabilities
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans		
Allen	\$0	\$4,914,838	\$7,630,550	\$50,484	\$12,595,872
Ashtabula	0	370,200	2,918,816	47,563	3,336,579
Athens	114,700	584,800	499,112	0	1,198,612
Auglaize	0	0	0	22,500	22,500
Belmont	5,799,205	0	0	1,527,303	7,326,508
Butler	4,040,521	55,219,761	0	288,238	59,548,520
Carroll	0	2,980,500	189,200	5,019	3,174,719
Clark	2,885,067	0	750,676	79,318	3,715,061
Clermont	0	30,810,000	8,895,902	4,171,526	43,877,428
Crawford	602,470	0	44,620	906	647,996
Cuyahoga	5,400,000	0	6,500,000	0	11,900,000
Darke	0	0	0	2,109	2,109
Defiance	15,000	58,700	0	83,944	157,644
Delaware	6,394,840	30,318,622	0	93,903	36,807,365
Erie	5,604,755	0	31,366,640	1,088,252	38,059,647
Fairfield	12,482,652	0	1,237,643	271,588	13,991,883
Franklin	0	0	6,273,000	142,000	6,415,000
Fulton	0	0	814,205	438,290	1,252,495
Gallia	0	1,774,700	155,250	0	1,929,950
Greene	77,430,956	7,783,608	33,438,606	2,698,670	121,351,840
Hamilton	8,082,000	0	0	659,585,000	667,667,000
Hocking	0	0	0	0	0
Holmes	0	2,453,500	232,462	5,034	2,690,996
Jefferson	1,710,777	0	1,095,244	11,649	2,817,670
Knox	0	0	62,103	11,158	73,261
Lake	1,350,950	0	27,137,615	1,305,728	29,794,293
Licking	0	0	0	26,339	26,339
Lorain	0	0	821,339	62,522	883,861
Lucas	0	0	23,994,304	42,945	24,037,249
Mahoning	0	6,465,589	10,320,303	644,505	17,430,397
Marion	2,310,000	0	399,481	29,839	2,739,320
Medina	0	0	42,857,568	500,884	43,358,452
Miami	3,108,189	0	287,600	0	3,395,789
Montgomery	16,103,182	4,650,249	0	56,152,429	76,905,860
Muskingum	11,213,207	517,100	190,416	5,647,621	17,568,344
Ottawa	10,284,420	738,000	5,609,303	43,244	16,674,967
Pickaway	0	0	2,225,833	0	2,225,833
Pike	0	0	0	30,435	30,435
Portage	0	9,757,874	9,271,040	8,458,887	27,487,801
Preble	0	0	858,957	0	858,957
Richland	2,674,800	0	290,083	139,150	3,104,033
Ross	0	0	0	0	0
Sandusky	80,000	0	1,426,781	3,134	1,509,915
Scioto	3,722,938	70,000	455,729	3,032,556	7,281,223
Seneca	0	0	11,977	0	11,977
Shelby	0	0	2,940,048	26,351	2,966,399
Stark	12,477,525	0	13,436,655	0	25,914,180
Summit	50,445,239	0	20,587,565	824,460	71,857,264
Trumbull	615,540	2,634,800	2,475,105	225,153	5,950,598
Tuscarawas	0	0	991,793	767,585	1,759,378
Warren	0	0	0	192,421	192,421
Washington	0	0	1,284,511	672	1,285,183
Wayne	0	837,000	0	1,834,429	2,671,429

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Landfill Enterprise Fund
Statement of Net Assets
As of December 31, 2007

All Counties Reporting Under GAAP

County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Ashland	\$1,001,332	\$84,690	\$1,086,022	\$43,764	\$1,776,371
Carroll	1,577	0	1,577	0	3,915,483
Crawford	402,735	1,981,077	2,383,812	547,009	3,536,673
Defiance	9,392,923	9,070,080	18,463,003	359,206	3,404,998
Erie	7,550,532	6,559,488	14,110,020	1,695,711	32,747,444
Hancock	2,244,382	7,701,513	9,945,895	738,822	2,665,333
Henry	1,988,219	431,193	2,419,412	45,989	2,520,719
Huron	571,314	2,760,515	3,331,829	561,928	3,327,438
Knox	75,940	143,164	219,104	79,100	1,481,187
Lake	11,969,670	17,152,507	29,122,177	2,952,207	15,696,946
Medina	2,625,304	10,015,906	12,641,210	0	3,966,037
Montgomery	42,356,490	50,335,699	92,692,189	7,317,533	12,638,282
Portage	1,400,109	1,930,065	3,330,174	369,401	488,571
Preble	2,362,750	2,909,404	5,272,154	636,614	5,347,382
Wood	2,204,569	3,209,685	5,414,254	636,554	7,100,527

Total Liabilities	Net Assets			Total Net Assets
	Invested in Cap Assets	Restricted	Unrestricted	
\$1,820,135	\$84,690	\$0	(\$818,803)	(\$734,113)
3,915,483	0	0	(3,913,906)	(3,913,906)
4,083,682	(913,209)	0	(786,661)	(1,699,870)
3,764,204	4,267,105	1,452,449	8,979,245	14,698,799
34,443,155	(14,225,826)	0	(6,107,309)	(20,333,135)
3,404,155	2,475,359	0	4,066,381	6,541,740
2,566,708	431,193	0	(578,489)	(147,296)
3,889,366	2,162,819	0	(2,720,356)	(557,537)
1,560,287	143,164	0	(1,484,347)	(1,341,183)
18,649,153	14,692,507	0	(4,219,483)	10,473,024
5,564,613	4,812,145	0	2,264,452	7,076,597
19,955,815	38,379,487	8,892,922	25,463,965	72,736,374
857,972	1,075,512	0	1,396,690	2,472,202
5,983,996	1,541,508	0	(2,253,350)	(711,842)
7,737,081	672,268	0	(2,995,095)	(2,322,827)

Landfill Enterprise Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2007

All Counties Reporting Under GAAP

County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues (Expenses)
Ashland	\$271,960	\$296,969	\$3,870	(\$28,879)	\$0
Carroll	0	4,420	0	(4,420)	0
Crawford	5,530,383	4,651,564	127,029	751,790	(220,674)
Defiance	4,006,962	2,334,797	223,272	1,448,893	249,840
Erie	4,262,473	2,322,090	271,583	1,668,800	(1,007,763)
Hancock	4,296,419	4,077,486	216,849	2,084	271,576
Henry	980,851	746,856	31,465	202,530	69,348
Huron	2,056,714	2,152,966	123,553	(219,805)	(76,683)
Knox	0	0	0	0	21,017
Lake	5,961,247	11,683,501	461,908	(6,184,162)	58,537
Medina	7,152,663	6,209,789	357,919	584,955	32,733
Montgomery	22,708,381	14,499,608	2,123,856	6,084,917	(704,688)
Portage	3,781,534	3,264,518	191,418	325,598	4,905
Preble	2,719,314	2,167,273	154,173	397,868	(99,402)
Wood	1,797,672	1,527,560	688,160	(418,048)	(130,199)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$28,879)	\$957,568
5,000	0	0	580	1,577
1,497	0	0	532,613	(144,274)
0	0	0	1,698,733	9,033,717
0	40,000	0	621,037	5,854,821
0	0	0	273,660	1,505,560
0	0	0	271,878	1,942,230
160,000	0	0	(136,488)	9,386
86,618	0	0	107,635	(3,160)
0	0	29,634	(6,095,991)	9,017,463
0	0	0	617,688	2,625,304
1,055,128	0	0	6,435,357	35,038,957
0	0	0	330,503	1,030,708
0	0	0	298,466	1,726,136
581,735	0	85,000	118,488	1,568,015

Landfill Enterprise Fund
Long-Term Obligations
As of December 31, 2007

All Counties Reporting Under GAAP

County	Long-Term Obligations				
	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Liabilities
Ashland	\$0	\$0	\$0	\$1,776,371	\$1,776,371
Carroll	0	0	0	3,915,483	3,915,483
Crawford	3,536,673	0	0	0	3,536,673
Defiance	0	0	0	3,404,998	3,404,998
Erie	19,938,148	0	0	12,809,296	32,747,444
Hancock	45,000	0	0	2,620,333	2,665,333
Henry	0	0	0	2,520,719	2,520,719
Huron	297,696	0	0	3,029,742	3,327,438
Knox	0	0	0	1,481,187	1,481,187
Lake	0	0	0	15,696,946	15,696,946
Medina	0	0	3,947,819	18,218	3,966,037
Montgomery	0	11,527,212	0	1,111,070	12,638,282
Portage	0	417,388	31,627	39,556	488,571
Preble	2,542,727	0	0	2,804,655	5,347,382
Wood	481,554	0	0	6,618,973	7,100,527

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General Long-Term Obligations
As of December 31, 2007

All Counties Reporting Under GAAP

County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable
Allen	\$11,213,999	\$5,606,000	\$6,805,000	\$2,332,494
Ashland	3,825,000	0	0	22,557
Ashtabula	5,442,766	0	0	125,000
Athens	2,414,000	0	0	766,681
Auglaize	380,000	1,005,000	522,049	81,832
Belmont	7,118,558	0	0	257,144
Bulter	88,138,086	9,466,643	0	1,450,004
Carroll	70,000	14,000	0	4,884
Clark	14,581,159	0	0	0
Clermont	18,125,000	6,442,000	0	1,160,378
Clinton	3,595,000	22,553	9,208,128	0
Coshocton	3,876,832	0	90,000	572,714
Crawford	12,162,049	0	0	0
Cuyahoga	188,814,000	112,386,000	0	6,784,000
Darke	3,645,000	0	569,358	0
Defiance	2,205,000	1,085,000	1,600,000	1,323,157
Delaware	40,724,096	5,654,503	0	0
Erie	19,554,295	827,451	0	0
Fairfield	18,711,171	2,355,110	1,000,000	52,220
Franklin	290,437,000	0	0	2,468,000
Fulton	1,057,028	225,728	259,000	1,171,991
Gallia	2,223,054	0	0	0
Geauga	0	2,873,478	200,000	0
Greene	21,626,323	210,000	2,015,000	0
Hamilton	102,799,000	4,252,000	0	9,690,000
Hancock	10,302,166	2,601,622	0	410,923
Henry	23,000	178,701	2,560,000	560,944
Hocking	345,000	48,100	581,135	0
Holmes	4,115,000	0	0	0
Huron	9,173,000	0	0	0
Jefferson	23,631,414	0	2,603,775	459,032
Knox	9,830,000	0	343,883	0
Lake	23,999,000	7,553,300	0	0
Licking	10,096,383	464,859	0	0
Logan	12,819,375	0	0	0
Lorain	28,220,000	3,997,459	0	0
Lucas	27,925,000	17,254,000	0	2,500,978
Mahoning	34,884,179	0	430,346	0
Marion	8,941,275	73,443	0	49,431
Medina	6,944,637	1,598,940	0	1,640,879
Miami	5,445,000	0	0	0
Monroe	244,127	0	0	7,531
Montgomery	44,844,293	2,293,164	0	0
Morrow	2,035,000	0	3,057,000	347,639
Muskingum	13,000,855	785,929	0	0
Noble	800,000	0	2,793	30,627
Ottawa	9,272,316	3,786,100	0	13,725,064

Capital Leases	Compensated Absences	All Other Liabilities	Total Liabilities
\$114,201	\$3,014,407	\$406,000	\$29,492,101
0	991,246	0	4,838,803
389,700	2,714,914	187,979	8,860,359
143,246	2,323,864	2,711,648	8,359,439
0	1,662,992	0	3,651,873
101,816	3,190,454	0	10,667,972
2,532,262	7,658,299	3,839,432	113,084,726
137,523	1,057,302	40,000	1,323,709
0	5,929,076	0	20,510,235
0	4,816,655	0	30,544,033
109,969	1,222,301	0	14,157,951
123,850	1,108,458	0	5,771,854
0	1,000,959	0	13,163,008
35,478,000	28,058,000	0	371,520,000
11,378	1,551,994	0	5,777,730
119,166	1,293,187	0	7,625,510
0	3,134,121	0	49,512,720
347,685	2,800,733	0	23,530,164
693,950	3,941,134	11,915	26,765,500
1,669,000	36,069,000	8,254,000	338,897,000
11,463	850,716	433,605	4,009,531
7,494	1,570,704	0	3,801,252
16,172	1,888,868	0	4,978,518
0	5,193,127	0	29,044,450
0	41,951,000	0	158,692,000
0	3,244,367	0	16,559,078
5,124	1,535,987	70,988	4,934,744
62,798	765,302	0	1,802,335
0	1,274,095	0	5,389,095
0	1,649,390	0	10,822,390
375,371	2,356,481	1,322,700	30,748,773
188,337	955,129	0	11,317,349
38,897	11,174,428	0	42,765,625
111,401	3,598,170	0	14,270,813
0	1,392,494	0	14,211,869
0	14,676,869	0	46,894,328
92,718	20,906,821	41,721,130	110,400,647
1,289,086	8,530,239	3,396,794	48,530,644
0	1,543,326	0	10,607,475
0	4,204,796	0	14,389,252
152,321	2,856,959	1,899,771	10,354,051
0	463,460	90,402	805,520
694,816	19,448,536	16,220,885	83,501,694
266,955	757,318	0	6,463,912
480,546	3,204,104	12,714,734	30,186,168
14,404	427,275	0	1,275,099
48,095	1,597,280	0	28,428,855

(Continued)

General Long-Term Obligations
As of December 31, 2007

All Counties Reporting Under GAAP

(Continued)	General	Special	Notes	Loans
County	Obligation	Assessment	Payables	Payable
	Bonds	Bonds		
Pickaway	\$0	\$225,000	\$827,300	\$0
Pike	2,701,330	0	0	1,216,708
Portage	14,857,624	1,145,130	0	546,092
Preble	2,040,145	0	542,642	0
Richland	13,307,064	7,005,944	6,000,000	0
Ross	5,849,030	0	2,662,000	774,076
Sandusky	4,645,000	273,563	230,000	0
Scioto	12,788,601	0	0	333,516
Seneca	5,440,000	0	661,000	82,370
Shelby	748,000	0	72,377	22,839
Stark	0	4,767,323	0	3,638,234
Summit	61,414,960	0	0	0
Trumbull	16,419,076	2,579,227	9,820,000	2,450,607
Tuscarawas	937,000	0	0	0
Union	2,775,000	0	0	64,383
Van Wert	2,089,847	62,026	0	274,615
Warren	4,954,111	13,304,853	0	8,682,975
Washington	5,905,575	0	302,000	0
Wayne	10,067,500	0	0	95,000
Wood	6,948,739	1,401,000	0	0

Capital Leases	Compensated Absences	All Other Liabilities	Total Liabilities
\$85,905	\$1,576,879	\$0	\$2,715,084
416,634	658,885	0	4,993,557
0	4,656,846	0	21,205,692
158,165	713,201	0	3,454,153
1,895,352	4,316,909	13,180	32,538,449
96,042	1,719,962	3,470,000	14,571,110
42,145	2,410,389	0	7,601,097
2,968,909	2,177,397	0	18,268,423
0	1,738,981	0	7,922,351
21,670	1,579,288	0	2,444,174
131,132	8,801,764	0	17,338,453
2,870,362	20,694,315	18,915,958	103,895,595
993,824	5,163,240	2,474,718	39,900,692
12,500	1,723,794	0	2,673,294
0	1,081,503	4,690,000	8,610,886
208,050	737,840	0	3,372,378
11,584	4,634,461	0	31,587,984
40,250	283,122	321,862	6,852,809
0	3,190,606	0	13,353,106
6,110	3,953,704	0	12,309,553

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