



Dave Yost • Auditor of State

Cities **Summary Financial Information** **For the Year Ended December 31, 2010**

Local Government Services Section

City Summary Financial Information For the Year Ended December 31, 2010

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Dave Yost • Auditor of State

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio cities for the year ended December 31, 2010 as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost,
Auditor of State

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Alliance	Stark	\$17,506,461	\$19,598,580	\$0	\$37,105,041
Amherst	Lorain	13,827,372	23,044,223	0	36,871,595
Ashland	Ashland	10,189,406	20,111,899	32,868	30,334,173
Ashtabula	Ashtabula	10,825,245	19,757,703	0	30,582,948
Athens	Athens	12,146,481	62,276,554	50,435	74,473,470
Aurora	Portage	21,365,874	68,124,026	45,851	89,535,751
Avon	Lorain	30,286,479	97,968,113	15,691	128,270,283
Barberton	Summit	13,135,329	25,246,901	109,169	38,491,399
Bay Village	Cuyahoga	22,467,163	22,802,753	100,348	45,370,264
Beachwood	Cuyahoga	47,047,433	89,970,532	171,804	137,189,769
Beavercreek	Greene	30,480,425	201,394,020	0	231,874,445
Bedford	Cuyahoga	24,963,096	34,503,907	241,717	59,708,720
Bedford Heights	Cuyahoga	11,784,481	18,041,508	0	29,825,989
Bellbrook	Greene	6,643,787	5,369,117	0	12,012,904
Bellefontaine	Logan	8,887,378	24,407,937	27,928	33,323,243
Bellevue	Huron	6,794,766	13,145,153	0	19,939,919
Belpre	Washington	2,729,562	13,923,692	0	16,653,254
Berea	Cuyahoga	17,509,321	75,352,841	0	92,862,162
Bexley	Franklin	15,288,596	34,421,008	479,810	50,189,414
Blue Ash	Hamilton	44,418,067	94,634,964	322,285	139,375,316
Bowling Green	Wood	23,866,584	47,506,141	104,018	71,476,743
Brecksville	Cuyahoga	26,023,238	79,791,664	78,225	105,893,127
Broadview Heights	Cuyahoga	17,732,975	31,478,923	0	49,211,898
Brook Park	Cuyahoga	23,556,354	71,570,914	0	95,127,268
Brooklyn	Cuyahoga	18,917,479	30,250,051	87,682	49,255,212
Brookville	Montgomery	2,886,584	9,122,553	0	12,009,137
Brunswick	Medina	23,828,143	41,797,448	144,056	65,769,647
Bryan	Williams	19,670,518	21,963,485	0	41,634,003
Bucyrus	Crawford	7,526,117	15,416,771	0	22,942,888
Cambridge	Guernsey	8,982,681	21,258,281	162,662	30,403,624
Canal Fulton	Stark	2,145,218	8,867,513	0	11,012,731
Canfield	Mahoning	5,621,202	13,423,218	0	19,044,420
Canton	Stark	57,192,941	109,386,645	0	166,579,586
Carlisle	Warren	1,993,505	4,526,481	0	6,519,986
Celina	Mercer	6,862,842	18,083,729	0	24,946,571
Centerville	Montgomery	32,831,035	47,833,834	6,761	80,671,630
Chardon	Geauga	7,319,291	38,078,382	0	45,397,673
Cheviot	Hamilton	4,392,998	3,733,189	0	8,126,187
Chillicothe	Ross	9,949,546	43,796,484	0	53,746,030
Cincinnati	Hamilton	403,535,000	1,072,905,000	252,414,000	1,728,854,000
Circleville	Pickaway	9,057,061	23,260,354	57,551	32,374,966
Clayton	Montgomery	11,046,930	11,792,440	152,317	22,991,687
Cleveland	Cuyahoga	741,444,320	898,221,000	1,173,680	1,640,839,000
Cleveland Heights	Cuyahoga	41,731,084	69,487,913	193,231	111,412,228
Clyde	Sandusky	3,593,246	16,312,235	0	19,905,481
Columbus	Franklin	789,558,000	1,850,030,000	5,562,000	2,645,150,000
Columbiana	Columbiana	3,244,230	6,036,113	0	9,280,343
Conneaut	Ashtabula	7,188,870	29,894,160	0	37,083,030
Cortland	Trumbull	4,800,182	4,004,749	0	8,804,931
Coshocton	Coshocton	4,352,552	6,311,467	0	10,664,019
Cuyahoga Falls	Summit	55,316,508	87,384,832	309,019	143,010,359

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$3,140,384	\$3,161,725	\$6,302,109	\$18,368,580	\$7,276,746	\$5,157,606	\$30,802,932
1,985,187	3,440,095	5,425,282	19,761,957	7,249,806	4,434,550	31,446,313
2,382,847	3,532,453	5,915,300	16,855,976	4,697,276	2,865,621	24,418,873
4,457,125	2,408,580	6,865,705	19,189,770	4,366,611	160,862	23,717,243
6,112,524	2,827,724	8,940,248	57,031,144	6,661,505	1,840,573	65,533,222
5,497,352	9,767,527	15,264,879	58,489,836	7,949,255	7,831,781	74,270,872
19,941,693	51,877,779	71,819,472	54,276,654	3,973,807	(1,799,650)	56,450,811
5,822,577	6,943,059	12,765,636	19,684,621	4,569,884	1,471,258	25,725,763
10,819,439	7,808,887	18,628,326	14,537,451	9,891,383	2,313,104	26,741,938
14,327,119	21,405,669	35,732,788	68,442,636	5,479,721	27,534,624	101,456,981
15,032,822	7,487,110	22,519,932	192,929,020	12,775,908	3,649,585	209,354,513
8,857,723	13,095,778	21,953,501	22,729,591	4,147,603	10,878,025	37,755,219
7,498,537	4,525,908	12,024,445	13,953,257	547,067	3,301,220	17,801,544
2,891,436	96,639	2,988,075	5,369,117	2,791,247	864,465	9,024,829
2,066,442	1,618,451	3,684,893	23,782,937	4,413,547	1,441,866	29,638,350
1,446,877	1,423,857	2,870,734	11,642,856	2,800,118	2,626,211	17,069,185
596,532	858,650	1,455,182	12,991,458	679,680	1,526,934	15,198,072
10,640,646	13,076,872	23,717,518	58,591,099	6,841,315	3,712,230	69,144,644
4,563,952	21,323,934	25,887,886	15,559,431	1,590,155	7,151,942	24,301,528
10,750,716	50,532,334	61,283,050	52,322,247	13,650,392	12,119,627	78,092,266
11,376,449	27,485,185	38,861,634	34,237,675	7,354,523	(8,977,089)	32,615,109
9,255,424	11,849,782	21,105,206	65,615,699	8,956,688	10,215,534	84,787,921
5,882,111	9,449,885	15,331,996	22,930,338	7,199,688	3,749,876	33,879,902
6,994,392	4,645,733	11,640,125	69,340,252	8,860,100	5,286,791	83,487,143
4,083,827	16,855,965	20,939,792	21,141,592	4,240,766	2,933,062	28,315,420
1,178,543	1,021,564	2,200,107	7,286,863	982,813	1,539,354	9,809,030
6,935,571	6,717,225	13,652,796	32,948,516	15,672,036	3,496,299	52,116,851
3,108,903	733,298	3,842,201	20,163,485	9,637,372	7,990,945	37,791,802
1,528,774	987,501	2,516,275	15,170,387	4,369,806	886,420	20,426,613
2,451,523	5,324,030	7,775,553	17,145,468	3,686,547	1,796,056	22,628,071
612,243	1,222,063	1,834,306	7,596,631	1,015,280	566,514	9,178,425
2,120,404	188,411	2,308,815	12,104,028	2,225,200	2,406,377	16,735,605
16,983,584	23,255,346	40,238,930	96,658,405	34,583,408	(4,901,157)	126,340,656
2,535,288	551,324	3,086,612	3,430,728	1,145,801	(1,143,155)	3,433,374
2,788,997	5,633,820	8,422,817	12,484,307	2,583,835	1,455,612	16,523,754
3,595,736	7,880,994	11,476,730	40,098,262	15,273,979	13,822,659	69,194,900
2,036,739	2,066,305	4,103,044	36,173,719	2,699,539	2,421,371	41,294,629
2,365,796	112,917	2,478,713	3,689,185	654,562	1,303,727	5,647,474
8,629,691	2,429,264	11,058,955	39,921,089	2,837,739	(71,753)	42,687,075
284,065,000	656,008,000	940,073,000	713,700,000	133,944,000	(58,863,000)	788,781,000
2,261,210	3,543,853	5,805,063	20,530,905	3,779,781	2,259,217	26,569,903
5,211,114	5,673,565	10,884,679	6,188,910	2,655,232	3,262,866	12,107,008
364,660,000	697,229,000	1,061,889,000	538,954,000	159,942,000	(119,946,000)	578,950,000
20,077,588	16,795,603	36,873,191	53,327,332	9,640,335	11,571,370	74,539,037
1,197,423	4,095,288	5,292,711	11,811,758	1,344,929	1,456,083	14,612,770
354,677,000	951,493,000	1,306,170,000	1,018,020,000	60,578,000	260,382,000	1,338,980,000
815,099	83,441	898,540	6,036,113	1,900,914	444,776	8,381,803
2,447,803	3,194,279	5,642,082	28,696,100	2,418,457	326,391	31,440,948
2,546,545	209,611	2,756,156	4,004,749	1,200,477	843,549	6,048,775
1,151,962	774,944	1,926,906	6,311,467	2,835,384	(409,738)	8,737,113
29,365,732	11,654,872	41,020,604	77,734,747	10,938,902	13,316,106	101,989,755

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Dayton	Montgomery	\$196,680,223	\$374,724,048	\$1,562,591	\$572,966,862
Deer Park	Hamilton	3,709,759	3,729,998	0	7,439,757
Defiance	Defiance	11,476,978	18,360,366	0	29,837,344
Delaware	Delaware	47,186,982	81,349,123	292,093	128,828,198
Delphos	Allen	2,787,514	2,864,563	0	5,652,077
Dover	Tuscarawas	8,041,044	16,738,493	0	24,779,537
Dublin	Franklin	359,858,627	149,044,554	351,618	509,254,799
East Liverpool	Columbiana	3,812,338	7,520,850	0	11,333,188
East Palestine	Columbiana	2,275,904	5,043,642	0	7,319,546
Eaton	Preble	7,545,275	8,745,745	0	16,291,020
Elyria	Lorain	25,910,554	88,524,659	200,873	114,636,086
Englewood	Montgomery	17,387,717	37,319,721	0	54,707,438
Euclid	Cuyahoga	35,696,082	68,046,168	602,374	104,344,624
Fairborn	Greene	24,663,650	68,137,292	852	92,801,794
Fairfield	Butler	40,400,834	84,232,622	207,127	124,840,583
Fairlawn	Summit	17,783,592	64,739,816	0	82,523,408
Fairview Park	Cuyahoga	13,886,628	50,283,430	231,655	64,401,713
Findlay	Hancock	26,145,460	81,641,678	0	107,787,138
Forest Park	Hamilton	23,423,935	39,072,471	0	62,496,406
Fostoria	Seneca	7,231,921	9,843,595	0	17,075,516
Franklin	Warren	14,463,483	48,738,717	18,005	63,220,205
Fremont	Sandusky	16,635,170	22,326,120	0	38,961,290
Gahanna	Franklin	42,553,251	85,716,877	173,397	128,443,525
Galion	Crawford	8,767,673	16,194,758	0	24,962,431
Garfield Heights	Cuyahoga	21,432,540	32,573,716	638,626	54,644,882
Geneva	Ashtabula	5,096,871	16,033,363	0	21,130,234
Girard	Trumbull	5,055,765	30,116,632	0	35,172,397
Grandview Heights	Franklin	9,923,426	13,386,611	0	23,310,037
Green	Summit	60,728,281	97,172,533	282,292	158,183,106
Greenville	Darke	9,274,668	15,637,428	43,136	24,955,232
Grove City	Franklin	50,355,290	198,146,166	444,665	248,946,121
Hamilton	Butler	39,039,494	91,373,843	315,262	130,728,599
Harrison	Hamilton	7,742,709	14,496,661	84,296	22,323,666
Heath	Licking	9,341,244	29,925,346	0	39,266,590
Highland Heights	Cuyahoga	18,522,333	46,420,382	58,828	65,001,543
Hillard	Franklin	24,437,602	256,354,642	773,330	281,565,574
Hillsboro	Highland	3,860,577	13,832,536	0	17,693,113
Hubbard	Trumbull	1,925,597	4,582,697	0	6,508,294
Huber Heights	Montgomery	56,384,328	95,092,768	260,789	151,737,885
Hudson	Summit	38,756,423	107,531,921	135,053	146,423,397
Huron	Erie	5,449,651	11,342,562	0	16,792,213
Independence	Cuyahoga	22,002,709	90,254,086	325,370	112,582,165
Indian Hills	Hamilton	20,592,034	99,265,261	0	119,857,295
Jackson	Jackson	8,241,541	6,474,880	0	14,716,421
Kent	Portage	32,537,032	38,870,859	0	71,407,891
Kettering	Montgomery	92,289,048	135,170,882	0	227,459,930
Kirtland	Lake	4,862,017	18,395,361	54,246	23,311,624
Lakewood	Cuyahoga	41,193,299	66,322,634	928,285	108,444,218
Lebanon	Warren	27,120,152	45,434,247	124,124	72,678,523
Lima	Allen	38,165,225	52,679,116	51,802	90,896,143
Logan	Hocking	3,853,159	7,173,918	0	11,027,077

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$49,587,154	\$95,148,897	\$144,736,051	\$321,452,359	\$99,691,871	\$7,086,581	\$428,230,811
1,567,664	2,613,784	4,181,448	1,039,136	522,981	1,696,192	3,258,309
6,970,028	398,355	7,368,383	13,848,663	6,390,323	2,229,975	22,468,961
27,240,251	29,969,841	57,210,092	49,555,182	27,692,345	(5,629,421)	71,618,106
648,410	269,006	917,416	2,834,159	962,701	937,801	4,734,661
2,778,848	4,536,045	7,314,893	13,998,493	2,575,926	890,225	17,464,644
27,654,497	46,355,801	74,010,298	347,551,817	7,525,212	80,167,472	435,244,501
1,808,157	3,366,771	5,174,928	5,037,677	1,421,046	(300,463)	6,158,260
929,923	1,144,233	2,074,156	3,940,447	3,613,939	(2,308,996)	5,245,390
1,479,249	2,043,451	3,522,700	6,856,357	3,940,399	1,971,564	12,768,320
16,060,769	34,260,132	50,320,901	51,674,839	10,402,372	2,237,974	64,315,185
2,431,447	328,864	2,760,311	37,136,159	9,285,574	5,525,394	51,947,127
16,480,494	32,905,740	49,386,234	36,838,939	13,561,996	4,557,455	54,958,390
10,669,930	6,522,515	17,192,445	58,223,118	11,755,895	5,630,336	75,609,349
8,946,775	27,197,046	36,143,821	66,371,105	13,308,997	9,016,660	88,696,762
3,419,397	6,560,521	9,979,918	58,076,467	5,038,389	9,428,634	72,543,490
6,928,092	25,513,524	32,441,616	26,270,731	4,948,992	740,374	31,960,097
7,739,727	12,223,195	19,962,922	72,061,766	10,762,354	5,000,096	87,824,216
9,253,150	2,394,590	11,647,740	33,845,751	7,274,756	9,728,159	50,848,666
1,810,378	1,167,224	2,977,602	9,339,509	4,900,050	(141,645)	14,097,914
4,105,040	8,826,893	12,931,933	40,082,870	6,717,135	3,488,267	50,288,272
2,065,345	3,865,482	5,930,827	19,598,099	6,488,112	6,944,252	33,030,463
6,572,630	22,174,777	28,747,407	64,354,828	12,745,997	22,595,293	99,696,118
2,430,129	1,706,319	4,136,448	14,664,142	2,235,319	3,926,522	20,825,983
17,912,265	33,405,753	51,318,018	10,314,779	4,556,868	(11,544,783)	3,326,864
1,300,878	2,637,027	3,937,905	13,113,176	1,609,671	2,469,482	17,192,329
6,188,290	791,948	6,980,238	25,734,663	1,900,583	556,913	28,192,159
4,602,903	1,468,483	6,071,386	12,133,217	1,611,322	3,494,112	17,238,651
20,720,069	44,918,858	65,638,927	53,086,130	14,697,128	24,760,921	92,544,179
2,827,108	3,205,487	6,032,595	12,560,463	2,382,767	3,979,407	18,922,637
10,276,024	36,074,243	46,350,267	163,869,512	19,850,650	18,875,692	202,595,854
18,245,787	33,648,902	51,894,689	63,645,718	14,372,832	815,360	78,833,910
4,096,405	6,590,417	10,686,822	8,613,002	2,125,501	898,341	11,636,844
2,270,428	4,174,174	6,444,602	26,184,975	4,052,345	2,584,668	32,821,988
4,031,820	12,794,361	16,826,181	33,218,194	7,771,275	7,185,893	48,175,362
13,831,157	56,844,088	70,675,245	193,490,449	14,458,902	2,940,978	210,890,329
887,077	3,428,493	4,315,570	10,563,401	1,463,622	1,350,520	13,377,543
1,200,594	2,958,562	4,159,156	1,333,597	596,923	418,618	2,349,138
9,880,492	27,866,408	37,746,900	68,594,710	32,836,661	12,559,614	113,990,985
23,477,483	22,179,377	45,656,860	79,652,873	8,954,114	12,159,550	100,766,537
2,699,892	2,199,322	4,899,214	9,301,447	1,647,006	944,546	11,892,999
6,293,306	31,476,179	37,769,485	59,124,288	8,340,313	7,348,079	74,812,680
2,840,337	3,966,100	6,806,437	95,849,061	5,290,387	11,911,410	113,050,858
1,047,418	862,199	1,909,617	7,005,139	3,533,144	2,268,521	12,806,804
9,360,287	2,185,124	11,545,411	34,008,833	10,586,362	15,267,285	59,862,480
22,932,675	18,191,696	41,124,371	124,238,000	13,590,268	48,507,291	186,335,559
2,370,706	4,473,615	6,844,321	13,851,909	1,732,397	882,997	16,467,303
21,003,014	40,698,981	61,701,995	26,641,073	7,611,673	12,489,477	46,742,223
6,333,634	6,514,502	12,848,136	39,380,807	13,355,323	7,094,257	59,830,387
20,752,202	4,359,055	25,111,257	50,005,873	8,144,474	7,634,539	65,784,886
876,326	598,082	1,474,408	6,660,395	1,459,593	1,432,681	9,552,669

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
London	Madison	\$6,930,315	\$17,416,633	\$0	\$24,346,948
Lorain	Lorain	45,604,203	110,007,803	910,979	156,522,985
Louisville	Stark	3,859,669	4,492,952	0	8,352,621
Loveland	Hamilton	10,078,566	21,455,602	0	31,534,168
Lyndhurst	Cuyahoga	27,186,178	72,684,022	0	99,870,200
Macedonia	Summit	10,709,786	45,390,523	132,951	56,233,260
Madeira	Hamilton	6,272,226	8,873,721	0	15,145,947
Mansfield	Richland	26,740,796	55,044,425	0	81,785,221
Maple Heights	Cuyahoga	14,994,674	51,805,597	258,123	67,058,394
Marietta	Washington	10,084,160	22,001,068	0	32,085,228
Martins Ferry	Belmont	4,565,497	3,131,092	0	7,696,589
Marysville	Union	16,101,729	41,424,419	0	57,526,148
Mason City	Warren	56,804,872	167,767,906	480,549	225,053,327
Massillon	Stark	15,118,231	35,841,331	0	50,959,562
Maumee	Lucas	39,337,766	72,377,632	0	111,715,398
Mayfield Heights	Cuyahoga	26,200,440	34,757,165	0	60,957,605
Medina	Medina	55,767,419	44,414,788	145,000	100,327,207
Mentor	Lake	59,721,463	173,783,916	196,241	233,701,620
Mentor-On-The-Lake	Lake	5,336,450	7,105,225	0	12,441,675
Miamisburg	Montgomery	21,062,141	38,769,122	226,596	60,057,859
Middleburg Hts	Cuyahoga	16,590,459	56,957,426	166,960	73,714,845
Middletown	Butler	63,524,089	89,621,719	970,693	154,116,501
Milford	Clermont	13,006,631	3,930,810	105,711	17,043,152
Monroe	Butler	34,067,381	57,037,808	252,792	91,357,981
Montgomery	Hamilton	62,607,641	15,285,724	0	77,893,365
Moraine	Montgomery	20,573,950	35,773,749	175,020	56,522,719
Mount Healthy	Hamilton	5,283,338	738,501	0	6,021,839
Mount Vernon	Knox	15,608,466	45,918,415	61,750	61,588,631
Munroe Falls	Summit	4,734,774	6,635,506	0	11,370,280
Napoleon	Henry	7,739,790	31,289,294	0	39,029,084
Nelsonville	Athens	4,526,622	11,103,259	0	15,629,881
New Carlisle	Clark	4,480,276	3,893,693	0	8,373,969
New Franklin	Summit	7,839,730	4,932,674	0	12,772,404
New Philadelphia	Tuscarawas	11,163,087	26,379,394	0	37,542,481
Newark	Licking	25,662,126	58,912,220	0	84,574,346
Niles	Trumbull	19,218,000	15,033,810	0	34,251,810
North Canton	Stark	10,953,900	28,666,418	0	39,620,318
North Olmsted	Cuyahoga	31,647,553	69,434,775	195,183	101,277,511
North Ridgeville	Lorain	23,360,878	65,051,948	0	88,412,826
North Royalton	Cuyahoga	21,741,355	111,957,555	16,237	133,715,147
Northwood	Wood	6,862,525	8,759,504	0	15,622,029
Norton	Summit	10,655,153	21,052,787	124,231	31,832,171
Norwalk	Huron	16,209,533	18,799,174	0	35,008,707
Norwood	Hamilton	13,974,374	20,227,063	116,625	34,318,062
Oakwood	Montgomery	16,601,193	40,568,461	0	57,169,654
Oberlin	Lorain	15,644,401	34,053,947	0	49,698,348
Olmsted Falls	Cuyahoga	(10,955,405)	44,727,662	0	33,772,257
Ontario	Richland	8,554,582	19,900,650	161,275	28,616,507
Oregon	Lucas	42,403,826	41,727,766	0	84,131,592
Orrville	Wayne	7,326,725	43,173,039	0	50,499,764
Oxford	Butler	15,083,748	38,132,996	38,079	53,254,823

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$2,436,029	\$5,061,231	\$7,497,260	\$13,865,141	\$2,122,225	\$862,322	\$16,849,688
14,331,759	50,809,507	65,141,266	68,630,911	21,534,760	1,216,048	91,381,719
785,843	346,634	1,132,477	4,238,952	916,049	2,065,143	7,220,144
6,139,959	5,845,888	11,985,847	13,337,321	4,083,734	2,127,266	19,548,321
7,262,971	2,459,560	9,722,531	69,353,928	13,498,060	7,295,681	90,147,669
4,117,117	12,711,424	16,828,541	31,976,646	3,738,842	3,689,231	39,404,719
4,508,160	37,194	4,545,354	7,388,721	233,775	2,978,097	10,600,593
6,906,096	9,628,119	16,534,215	49,379,425	17,794,871	(1,923,290)	65,251,006
9,838,975	19,976,941	29,815,916	33,379,276	5,494,492	(1,631,290)	37,242,478
2,686,123	1,763,272	4,449,395	20,584,002	5,687,386	1,364,445	27,635,833
687,758	363,971	1,051,729	2,861,080	2,864,034	919,746	6,644,860
17,697,767	6,495,551	24,193,318	21,674,744	4,110,446	7,547,640	33,332,830
18,762,575	39,416,512	58,179,087	120,098,234	16,476,919	30,299,087	166,874,240
5,764,864	23,292,503	29,057,367	18,286,420	6,225,465	(2,609,690)	21,902,195
6,204,001	22,186,822	28,390,823	55,026,979	5,885,530	22,412,066	83,324,575
7,155,552	7,124,321	14,279,873	30,098,679	984,544	15,594,509	46,677,732
4,419,333	15,181,931	19,601,264	43,626,974	20,864,287	16,234,682	80,725,943
16,418,953	29,973,810	46,392,763	140,546,570	24,981,189	21,781,098	187,308,857
4,250,788	1,761,962	6,012,750	3,347,956	2,685,509	395,460	6,428,925
5,796,863	7,402,628	13,199,491	31,803,534	9,839,774	5,215,060	46,858,368
7,915,981	10,706,300	18,622,281	45,336,826	4,411,405	5,344,333	55,092,564
14,856,441	36,893,049	51,749,490	54,525,931	35,676,382	12,164,698	102,367,011
3,568,179	2,761,335	6,329,514	2,895,719	4,102,579	3,715,340	10,713,638
6,268,127	13,674,580	19,942,707	36,503,557	3,331,564	31,580,153	71,415,274
7,004,728	3,695,571	10,700,299	34,953,112	17,430,333	14,809,621	67,193,066
3,087,412	9,034,112	12,121,524	28,862,606	6,438,971	9,099,618	44,401,195
1,355,852	1,867,268	3,223,120	1,592,706	690,069	515,944	2,798,719
4,044,266	8,029,257	12,073,523	38,627,947	6,397,410	4,489,751	49,515,108
1,245,249	886,061	2,131,310	5,817,767	1,964,925	1,456,278	9,238,970
1,267,966	1,953,079	3,221,045	29,578,879	4,532,289	1,696,871	35,808,039
866,637	682,061	1,548,698	10,327,778	1,857,282	1,896,123	14,081,183
1,282,715	2,095,628	3,378,343	1,489,065	2,618,657	887,904	4,995,626
3,384,418	578,428	3,962,846	4,847,225	1,951,210	2,011,123	8,809,558
2,323,202	2,497,079	4,820,281	24,547,819	5,495,007	2,679,374	32,722,200
8,857,897	22,005,946	30,863,843	40,274,220	11,967,071	1,469,212	53,710,503
5,559,323	1,442,476	7,001,799	11,728,619	2,804,790	12,716,602	27,250,011
4,187,018	1,922,152	6,109,170	28,295,441	3,904,091	1,311,616	33,511,148
16,621,684	29,948,265	46,569,949	38,558,141	11,995,201	4,154,220	54,707,562
12,645,124	8,882,852	21,527,976	56,146,937	5,549,186	5,188,727	66,884,850
8,508,146	17,489,102	25,997,248	95,074,298	10,492,431	2,151,170	107,717,899
864,102	2,831,022	3,695,124	8,319,698	4,928,321	(1,321,114)	11,926,905
4,836,291	7,077,479	11,913,770	12,218,447	3,931,804	3,768,150	19,918,401
4,178,995	2,477,061	6,656,056	17,295,246	9,578,619	1,478,786	28,352,651
7,871,514	23,660,947	31,532,461	9,431,508	5,336,689	(11,982,596)	2,785,601
4,927,063	1,615,903	6,542,966	37,968,461	1,387,938	11,270,289	50,626,688
2,463,449	9,773,085	12,236,534	25,192,157	5,409,896	6,859,761	37,461,814
2,963,477	6,045,500	9,008,977	15,696,566	7,830,474	1,236,240	24,763,280
1,252,394	2,039,900	3,292,294	17,983,710	4,114,537	3,225,966	25,324,213
12,567,195	16,011,557	28,578,752	19,354,850	19,589,967	16,608,023	55,552,840
1,160,880	107,219	1,268,099	43,120,579	1,755,520	4,355,566	49,231,665
2,388,621	2,460,843	4,849,464	34,790,598	5,663,313	7,951,448	48,405,359

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Painesville	Lake	\$16,209,019	\$36,260,719	\$0	\$52,469,738
Parma	Cuyahoga	35,719,776	89,261,219	0	124,980,995
Parma Heights	Cuyahoga	15,902,434	31,940,884	0	47,843,318
Pataskala	Licking	6,382,486	7,908,844	0	14,291,330
Perrysburg	Wood	16,529,080	78,085,904	0	94,614,984
Pickerington	Fairfield	10,151,391	57,380,868	18,159	67,550,418
Piqua	Miami	33,133,519	43,227,380	0	76,360,899
Port Clinton	Ottawa	4,678,967	8,612,456	0	13,291,423
Portsmouth	Scioto	10,107,610	18,139,647	0	28,247,257
Powell	Delaware	11,963,306	41,760,621	153,053	53,876,980
Ravenna	Portage	15,852,272	39,924,339	0	55,776,611
Reading	Hamilton	6,013,778	5,193,931	0	11,207,709
Reynoldsburg	Franklin	51,659,697	27,017,135	257,795	78,934,627
Rittman	Wayne	3,435,772	5,930,672	0	9,366,444
Riverside	Montgomery	15,839,516	10,355,616	0	26,195,132
Rocky River	Cuyahoga	23,568,765	49,990,981	27,890	73,587,636
Rossford	Wood	10,609,782	5,000,106	0	15,609,888
Salem	Columbiana	5,462,161	17,912,046	0	23,374,207
Sandusky	Erie	24,968,176	54,457,203	276,066	79,701,445
Seven Hills	Cuyahoga	12,456,478	21,153,892	0	33,610,370
Shaker Heights	Cuyahoga	62,028,469	84,686,379	102,952	146,817,800
Sharonville	Hamilton	19,360,527	36,411,879	173,729	55,946,135
Sheffield Lake	Lorain	8,822,822	14,928,901	0	23,751,723
Shelby	Richland	7,455,402	16,540,280	3,989	23,999,671
Sidney	Shelby	16,202,279	52,734,989	97,563	69,034,831
Silverton	Hamilton	4,981,340	4,350,616	18,820	9,350,776
Solon	Cuyahoga	47,036,472	122,970,018	0	170,006,490
South Euclid	Cuyahoga	44,077,395	43,811,055	85,781	87,974,231
Springboro	Warren	24,320,618	48,740,267	166,111	73,226,996
Springdale	Hamilton	12,152,377	45,068,967	117,021	57,338,365
Springfield	Clark	61,632,068	73,826,645	0	135,458,713
St. Bernard	Hamilton	8,591,936	21,131,717	0	29,723,653
St. Clairsville	Belmont	2,493,688	7,533,432	0	10,027,120
St. Marys	Auglaize	15,335,184	19,508,355	0	34,843,539
Steubenville	Jefferson	14,711,904	31,604,705	124,914	46,441,523
Stow	Summit	25,467,496	65,745,586	285,355	91,498,437
Streetsboro	Portage	10,716,778	12,633,807	98,952	23,449,537
Strongsville	Cuyahoga	51,416,478	189,040,161	620,662	241,077,301
Sylvania	Lucas	78,510,100	(15,277,730)	0	63,232,370
Tallmadge	Summit	11,356,083	28,564,008	178,683	40,098,774
Tiffin	Seneca	10,012,696	23,365,273	67,430	33,445,399
Tipp City	Miami	8,401,705	38,442,957	0	46,844,662
Toledo	Lucas	214,198,000	549,523,000	427,000	764,148,000
Toronto	Jefferson	2,747,038	4,145,297	0	6,892,335
Trenton	Butler	5,201,517	2,681,629	0	7,883,146
Troy	Miami	58,709,772	41,710,459	0	100,420,231
Twinsburg	Summit	27,240,486	124,402,387	0	151,642,873
Uhrichsville	Tuscarawas	2,576,775	5,770,754	0	8,347,529
Union	Montgomery	5,010,998	5,828,611	0	10,839,609
University Heights	Cuyahoga	11,505,644	5,904,146	0	17,409,790
Upper Arlington	Franklin	73,675,854	67,468,568	520,927	141,665,349

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$7,213,027	\$4,658,350	\$11,871,377	\$30,101,028	\$3,246,469	\$7,250,864	\$40,598,361
16,438,713	28,067,302	44,506,015	61,748,292	10,147,303	8,579,385	80,474,980
9,410,121	6,428,966	15,839,087	23,198,650	4,551,006	4,254,575	32,004,231
1,274,685	954,089	2,228,774	6,885,892	3,368,744	1,807,920	12,062,556
9,764,513	735,480	10,499,993	72,835,904	3,383,546	7,895,541	84,114,991
6,662,128	12,500,032	19,162,160	41,960,655	2,892,339	3,535,264	48,388,258
3,971,109	4,466,002	8,437,111	41,743,160	403,760	25,776,868	67,923,788
1,275,174	422,415	1,697,589	8,177,282	1,967,663	1,448,889	11,593,834
2,798,703	2,867,435	5,666,138	17,777,202	6,165,793	(1,361,876)	22,581,119
4,024,888	21,656,782	25,681,670	25,160,621	2,082,435	952,254	28,195,310
1,951,228	6,434,707	8,385,935	38,382,954	10,906,658	(1,898,936)	47,390,676
2,615,749	1,980,890	4,596,639	4,054,174	2,614,230	(57,334)	6,611,070
6,041,697	24,267,094	30,308,791	32,035,039	10,110,263	6,480,534	48,625,836
1,002,139	1,046,345	2,048,484	4,860,879	1,265,306	1,191,775	7,317,960
3,453,186	2,074,390	5,527,576	7,963,712	4,533,439	8,170,405	20,667,556
10,406,413	21,211,793	31,618,206	31,781,713	7,613,435	2,574,282	41,969,430
3,677,250	3,398,349	7,075,599	844,106	3,474,771	4,215,412	8,534,289
2,407,746	3,685,144	6,092,890	13,521,311	1,771,385	1,988,621	17,281,317
12,139,468	20,778,489	32,917,957	38,636,112	10,829,149	(2,681,773)	46,783,488
7,444,624	13,545,440	20,990,064	4,238,482	4,519,542	3,862,282	12,620,306
13,650,440	30,457,304	44,107,744	61,134,899	20,919,400	20,655,757	102,710,056
7,960,430	13,950,221	21,910,651	19,512,004	10,520,510	4,002,970	34,035,484
5,723,982	2,573,230	8,297,212	12,118,135	2,212,276	1,124,100	15,454,511
2,199,529	859,337	3,058,866	15,816,469	4,086,046	1,038,290	20,940,805
4,652,185	9,399,336	14,051,521	44,624,989	1,104,439	9,253,882	54,983,310
1,157,222	2,568,749	3,725,971	2,746,452	617,229	2,261,124	5,624,805
9,352,156	17,048,278	26,400,434	117,330,135	16,545,798	9,730,123	143,606,056
27,171,346	12,243,900	39,415,246	33,831,486	11,160,443	3,567,056	48,558,985
5,169,197	14,467,814	19,637,011	35,279,823	11,019,862	7,290,300	53,589,985
3,931,621	5,251,600	9,183,221	39,806,529	1,388,374	6,960,241	48,155,144
14,370,779	20,232,738	34,603,517	63,075,925	27,571,453	10,207,818	100,855,196
1,237,980	4,156,324	5,394,304	19,203,086	1,639,444	3,486,819	24,329,349
1,065,290	1,193,569	2,258,859	6,273,016	1,547,519	(52,274)	7,768,261
953,341	323,516	1,276,857	19,408,355	9,604,782	4,553,545	33,566,682
5,595,568	7,861,457	13,457,025	26,909,300	6,661,366	(586,168)	32,984,498
12,663,161	26,438,939	39,102,100	41,222,186	7,658,087	3,516,064	52,396,337
2,546,832	5,000,907	7,547,739	9,561,170	3,512,182	2,828,446	15,901,798
23,380,569	57,267,890	80,648,459	131,506,472	16,563,040	12,359,330	160,428,842
10,832,517	13,700,235	24,532,752	15,589,069	17,960,118	5,150,431	38,699,618
4,275,157	11,480,703	15,755,860	18,369,056	2,386,386	3,587,472	24,342,914
2,908,106	3,194,565	6,102,671	20,500,464	3,513,031	3,329,233	27,342,728
2,871,142	3,473,931	6,345,073	33,597,957	1,885,841	5,015,791	40,499,589
126,804,000	228,356,000	355,160,000	345,642,000	56,816,000	6,530,000	408,988,000
1,413,639	113,588	1,527,227	3,332,193	1,347,885	685,030	5,365,108
971,508	287,573	1,259,081	2,899,423	1,387,611	2,337,031	6,624,065
(86,165,791)	100,615,629	14,449,838	34,225,459	10,582,438	41,162,496	85,970,393
4,576,112	14,350,334	18,926,446	110,143,632	9,463,718	13,109,077	132,716,427
888,775	2,274,933	3,163,708	3,762,248	1,029,787	391,786	5,183,821
2,778,705	1,284,526	4,063,231	3,956,614	1,527,601	1,292,163	6,776,378
9,059,077	1,881,248	10,940,325	1,765,963	450,576	4,252,926	6,469,465
19,328,711	41,622,083	60,950,794	35,574,440	7,387,408	37,752,707	80,714,555

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non- Current Assets	
Upper Sandusky	Wyandot	\$3,608,794	\$7,094,386	\$0	\$10,703,180
Urbana	Champaign	7,118,610	23,573,382	64,231	30,756,223
Vandalia	Montgomery	35,262,405	48,716,887	154,118	84,133,410
Wadsworth	Medina	27,816,922	56,730,433	407,024	84,954,379
Wapakoneta	Auglaize	8,945,275	22,189,171	0	31,134,446
Warren	Trumbull	27,641,038	44,191,686	42,080	71,874,804
Warrensville Heights	Cuyahoga	11,263,195	14,724,181	22,600	26,009,976
Washington	Fayette	8,607,356	25,407,009	196,911	34,211,276
Wauseon	Fulton	4,980,386	13,226,388	0	18,206,774
Waverly	Pike	3,149,311	3,922,412	0	7,071,723
Wellston	Jackson	4,485,725	1,964,711	0	6,450,436
West Carrollton	Montgomery	7,083,266	20,242,338	0	27,325,604
Westerville	Franklin	75,537,005	212,465,958	825,822	288,828,785
Westlake	Cuyahoga	87,795,070	141,744,602	469,088	230,008,760
Whitehall	Franklin	15,417,492	23,051,248	36,058	38,504,798
Wickliffe	Lake	15,147,216	88,934,105	0	104,081,321
Willard	Huron	7,837,235	9,713,139	0	17,550,374
Willoughby	Lake	31,557,566	68,053,784	108,944	99,720,294
Willoughby Hills	Lake	5,958,113	11,959,402	8,783	17,926,298
Willowick	Lake	14,133,894	31,900,506	0	46,034,400
Wilmington	Clinton	10,723,397	16,610,694	0	27,334,091
Wooster	Wayne	24,405,691	49,478,223	0	73,883,914
Worthington	Franklin	19,796,427	38,594,330	0	58,390,757
Wyoming	Hamilton	11,538,994	29,187,964	0	40,726,958
Xenia	Greene	13,428,499	35,193,286	0	48,621,785
Zanesville	Muskingum	14,914,350	18,439,442	67,420	33,421,212

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$936,885	\$5,598,709	\$6,535,594	\$7,908,343	\$433,726	(\$4,174,483)	\$4,167,586
2,159,093	4,615,218	6,774,311	20,437,644	2,059,563	1,484,705	23,981,912
11,181,742	12,518,493	23,700,235	42,469,073	5,776,138	12,187,964	60,433,175
4,594,665	22,409,705	27,004,370	36,750,265	15,578,782	5,620,962	57,950,009
1,417,662	1,096,004	2,513,666	21,307,484	4,524,456	2,788,840	28,620,780
9,438,525	11,093,438	20,531,963	41,287,935	14,643,542	(4,588,636)	51,342,841
10,091,409	14,801,490	24,892,899	(1,790,978)	2,108,082	799,973	1,117,077
5,806,422	13,222,272	19,028,694	10,989,850	3,028,639	1,164,093	15,182,582
3,668,948	231,935	3,900,883	10,156,388	3,813,145	336,358	14,305,891
1,407,793	206,166	1,613,959	3,204,171	837,437	1,416,156	5,457,764
1,285,864	270,641	1,556,505	1,667,899	4,044,688	(818,656)	4,893,931
3,043,885	3,692,176	6,736,061	16,626,427	922,709	3,040,407	20,589,543
23,768,257	28,360,942	52,129,199	186,535,540	22,846,707	27,317,339	236,699,586
15,973,850	28,983,120	44,956,970	118,410,063	42,677,403	23,964,324	185,051,790
4,622,294	2,335,359	6,957,653	21,422,059	6,824,714	3,300,372	31,547,145
3,509,220	3,435,340	6,944,560	86,828,997	3,564,974	6,742,790	97,136,761
1,534,938	1,159,208	2,694,146	7,987,159	4,484,654	2,384,415	14,856,228
17,809,784	14,840,997	32,650,781	48,774,106	11,426,102	6,869,305	67,069,513
4,448,557	2,507,597	6,956,154	8,511,555	1,812,702	645,887	10,970,144
6,442,107	2,954,077	9,396,184	29,040,305	2,242,443	5,355,468	36,638,216
4,096,410	7,020,093	11,116,503	10,422,847	196,207	5,598,534	16,217,588
7,194,354	5,703,637	12,897,991	42,252,482	9,349,951	9,383,490	60,985,923
5,163,313	8,177,280	13,340,593	31,129,330	10,883,613	3,037,221	45,050,164
4,006,153	12,574,905	16,581,058	18,034,434	497,040	5,614,426	24,145,900
3,579,689	3,194,867	6,774,556	33,054,119	6,100,965	2,692,145	41,847,229
4,687,280	6,691,594	11,378,874	11,809,311	5,030,599	5,202,428	22,042,338

Revenues from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP

City	County	Program Revenues - Governmental Activities				
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes
Alliance	Stark	\$1,183,005	\$2,241,966	\$0	\$956,359	\$8,713,256
Amherst	Lorain	536,156	781,528	16,906	1,400,921	3,929,542
Ashland	Ashland	3,650,244	2,361,638	42,698	1,081,107	7,927,209
Ashtabula	Ashtabula	3,480,909	1,495,747	129,666	2,290,238	5,363,000
Athens	Athens	4,026,470	1,546,184	4,706,517	1,020,106	10,410,061
Aurora	Portage	729,179	1,146,088	2,901,004	4,617,981	9,804,022
Avon	Lorain	1,855,038	1,773,562	0	4,261,498	9,258,808
Barberton	Summit	3,153,495	5,092,156	67,564	1,740,349	11,310,138
Bay Village	Cuyahoga	1,527,096	835,587	789,313	6,426,962	5,155,251
Beachwood	Cuyahoga	3,487,660	610,933	0	2,876,814	17,577,324
Beavercreek	Greene	2,754,373	5,481,596	2,625,821	11,849,767	0
Bedford	Cuyahoga	3,026,874	3,317,598	24,856	5,323,561	8,802,816
Bedford Heights	Cuyahoga	4,133,141	54,932	203,979	3,266,574	7,353,761
Bellbrook	Greene	166,856	437,055	486,913	2,594,779	0
Bellefontaine	Logan	799,956	2,215,787	435,064	578,192	4,888,913
Bellevue	Huron	456,660	588,434	345,558	1,091,823	3,552,330
Belpre	Washington	625,282	533,253	5,000	255,603	939,134
Berea	Cuyahoga	4,529,589	1,095,390	3,418,094	3,882,391	10,479,704
Bexley	Franklin	1,162,072	752,056	906,823	1,799,068	6,196,818
Blue Ash	Hamilton	1,341,158	1,037,723	65,390	3,294,925	27,380,888
Bowling Green	Wood	4,047,565	4,194,499	3,979,482	2,173,170	14,680,579
Brecksville	Cuyahoga	2,077,245	1,233,555	1,376,781	4,276,912	14,212,814
Broadview Heights	Cuyahoga	2,958,172	938,467	978,994	3,552,790	8,327,837
Brook Park	Cuyahoga	3,770,658	993,920	3,996,586	2,026,186	17,029,564
Brooklyn	Cuyahoga	1,838,505	1,482,557	518,592	1,723,692	15,865,212
Brookville	Montgomery	998,732	372,013	104,643	139,985	2,441,640
Brunswick	Medina	3,657,457	2,682,981	1,086,493	1,817,014	12,035,566
Bryan	Williams	990,387	828,856	1,399,847	542,874	6,382,019
Bucyrus	Crawford	562,247	1,346,558	3,075,589	596,305	3,850,465
Cambridge	Guernsey	1,724,210	1,487,066	56,803	1,490,546	5,731,214
Canal Fulton	Stark	217,488	684,407	14,500	309,682	1,872,433
Canfield	Mahoning	431,714	660,962	719,484	564,459	2,349,758
Canton	Stark	14,164,883	11,304,031	6,681,818	3,711,729	38,633,612
Carlisle	Warren	192,913	595,763	27,728	185,139	925,583
Celina	Mercer	1,077,879	647,848	3,260,363	374,206	2,707,370
Centerville	Montgomery	547,198	1,802,577	903,347	1,375,916	11,044,385
Chardon	Geauga	2,311,309	681,035	0	1,180,584	4,816,914
Cheviot	Hamilton	409,813	402,196	0	1,893,750	1,650,828
Chillicothe	Ross	5,006,606	3,640,344	466,400	1,167,527	10,599,088
Cincinnati	Hamilton	148,478,000	64,475,000	23,436,000	51,509,000	297,636,000
Circleville	Pickaway	1,577,539	1,509,096	377,825	879,304	4,630,378
Clayton	Montgomery	1,149,237	1,567,345	1,231,631	2,563,604	2,127,078
Cleveland	Cuyahoga	76,114,000	136,532,000	11,220,000	58,552,000	298,209,000
Cleveland Heights	Cuyahoga	11,977,186	2,910,754	2,493,496	10,680,149	20,202,521
Clyde	Sandusky	368,721	384,294	302,236	391,024	4,141,865
Columbus	Franklin	141,700,000	181,729,000	44,745,000	52,567,000	658,571,000
Columbiana	Columbiana	421,728	280,132	0	419,322	1,758,406
Conneaut	Ashtabula	1,125,165	802,350	24,626	1,170,382	2,352,179
Cortland	Trumbull	410,470	689,185	123,844	2,167,151	0
Coshocton	Coshocton	1,325,190	1,880,128	20,702	430,066	3,907,082
Cuyahoga Falls	Summit	6,681,398	3,298,304	4,136,462	11,240,935	19,421,019
Dayton	Montgomery	34,027,459	33,479,834	17,935,099	18,798,224	98,399,957
Deer Park	Hamilton	172,694	612,561	0	1,151,839	1,148,011
Defiance	Defiance	1,835,173	1,685,214	497,525	877,798	6,875,884
Delaware	Delaware	5,816,205	754,091	7,224,661	1,752,804	15,558,058
Delphos	Allen	558,259	404,533	25,000	354,586	2,429,584
Dover	Tuscarawas	1,222,714	699,620	337,425	941,708	6,150,379
Dublin	Franklin	8,807,088	2,737,145	4,920,183	3,854,170	69,131,619

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

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$0	\$4,524,885	\$10,202	\$504,111	\$0	\$0	\$14,708,813	\$18,133,784
0	694,228	78,161	211,979	0	0	6,314,831	7,649,421
0	1,424,438	111,566	369,791	(171,574)	0	10,742,537	16,797,117
242,362	1,494,131	5,450	22,760	0	0	9,417,941	14,524,263
729,906	1,077,317	97,642	413,208	(50,000)	0	13,698,240	23,977,411
0	712,266	127,086	29,292	(44,413)	0	15,246,234	20,022,505
1,319,031	1,837,467	293,374	607,322	164,191	0	17,741,691	21,370,291
0	2,571,074	40,544	350,631	0	0	16,012,736	24,325,951
0	2,179,556	59,354	(848,039)	(174,653)	95,314	12,893,745	16,045,741
3,140,422	672,345	518,573	229,056	0	0	25,014,534	29,113,127
0	2,328,676	63,700	138,475	(908,987)	0	13,471,631	24,333,421
0	1,406,412	37,698	177,155	0	0	15,747,642	22,116,970
0	2,131,659	2,861	65,428	(121,000)	0	12,699,283	17,091,335
233,683	752,395	8,860	75,537	0	0	3,665,254	4,756,078
158,337	685,791	70,684	145,818	(306,000)	0	6,221,735	9,672,542
0	275,578	32,142	70,517	(295)	0	5,022,095	6,412,747
122,291	393,613	8,671	31,492	0	0	1,750,804	2,914,339
283,047	2,307,793	136,442	201,081	32,922	0	17,323,380	26,366,453
285,665	2,954,631	155,837	77,227	896,230	0	12,365,476	15,186,427
875,608	3,201,037	28,331	1,129,099	(381,159)	0	35,528,729	37,973,000
2,193,631	4,398,155	446,531	425,284	(10,790,983)	0	13,526,367	25,747,913
0	1,074,764	320,959	515,619	0	0	20,401,068	25,088,649
3,333	2,032,828	2,284	914,279	0	0	14,833,351	19,708,984
0	2,016,732	29,733	4,603	0	0	21,106,818	29,867,982
268,085	1,115,478	47,982	67,456	0	0	19,087,905	22,927,559
0	379,944	10,576	33,733	0	0	3,005,878	4,481,266
0	1,280,690	32,393	51,655	0	0	15,217,318	22,644,249
793,624	679,238	22,086	800,795	(803,492)	0	8,417,144	11,636,234
173,628	733,523	27,372	132,498	(374,326)	0	5,139,465	10,123,859
0	821,657	147,717	102,931	(341,579)	0	7,952,486	11,220,565
0	374,840	1,653	24,713	(115,000)	0	2,468,321	3,384,716
0	677,528	18,829	27,137	0	0	3,637,711	5,449,871
0	8,796,360	235,190	2,384,563	0	0	53,761,454	85,912,186
207,891	124,645	3,473	29,219	0	0	1,475,950	2,292,354
1,507,306	688,565	37,488	142,192	(1,687,892)	0	3,769,235	8,755,325
0	3,207,868	142,867	137,595	(1,384,000)	0	14,524,631	17,777,753
0	393,018	41,810	554,859	(520,000)	0	6,467,185	9,459,529
74,765	662,790	1,057	24,763	0	0	4,307,953	5,119,962
230,591	1,820,969	55,348	441,244	(16,423)	0	14,298,344	23,411,694
70,895,000	0	11,058,000	27,580,000	(76,000)	0	458,602,000	694,991,000
233,262	1,956,391	180,354	185,240	0	0	8,064,929	11,529,389
412,702	1,043,924	10,657	88,902	(201,193)	0	6,045,674	9,993,887
28,450,000	73,135,000	653,000	14,105,000	19,277,000	0	492,381,000	716,247,000
0	7,521,076	169,445	1,244,721	(485,169)	0	39,332,743	56,714,179
257,696	360,232	70,931	60,098	(832,110)	62,036	4,511,772	5,567,023
16,959,000	47,504,000	4,045,000	23,408,000	(1,391,000)	0	801,663,000	1,169,837,000
41,530	572,833	75,256	258,520	(396,316)	0	2,729,551	3,431,411
141,922	897,681	4,071	62,040	0	0	4,628,275	6,580,416
0	342,638	25,534	21,284	0	0	2,556,607	3,780,106
263,620	1,133,454	6,221	176,892	0	0	5,917,335	9,143,355
0	4,955,712	272,491	98,731	(2,056,701)	0	33,932,187	48,048,351
1,426,155	16,327,237	1,960,831	5,123,860	5,298	0	142,041,562	227,483,954
0	675,276	6,400	0	0	0	2,981,526	3,766,781
82,943	1,024,894	13,353	540,547	(588,561)	0	8,826,858	12,844,770
54,465	2,544,655	172,788	1,143,466	0	0	21,226,236	35,021,193
0	562,424	36,219	105,082	(630,000)	0	2,857,895	3,845,687
1,627,904	81,244	289,210	0	0	0	9,090,445	11,350,204
9,907,962	1,089,249	1,231,993	1,710,383	(81,537)	0	86,843,839	103,308,255

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities				
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes
East Liverpool	Columbiana	\$821,672	\$1,181,904	\$58,351	\$979,891	\$2,739,956
East Palestine	Columbiana	479,503	326,359	0	483,716	853,290
Eaton	Preble	1,687,802	364,982	302,448	724,035	3,291,119
Elyria	Lorain	3,614,530	3,470,388	2,301,171	3,883,089	20,115,876
Englewood	Montgomery	1,492,587	728,984	548,190	1,540,162	5,888,588
Euclid	Cuyahoga	11,521,019	6,234,538	0	5,162,960	22,994,810
Fairborn	Greene	6,839,275	2,601,148	1,154,072	2,468,102	11,601,665
Fairfield	Butler	4,430,702	3,010,499	790,846	5,350,819	23,206,157
Fairlawn	Summit	951,279	330,395	267,396	980,789	8,299,564
Fairview Park	Cuyahoga	2,778,659	959,018	169,922	3,738,037	7,354,151
Findlay	Hancock	4,563,347	4,348,205	854,821	3,239,053	19,286,729
Forest Park	Hamilton	2,664,493	1,095,390	261,618	6,979,170	7,457,932
Fostoria	Seneca	619,443	1,346,962	412,277	718,078	4,563,495
Franklin	Warren	1,190,331	1,388,880	1,189,044	997,738	5,900,995
Fremont	Sandusky	928,668	1,156,043	277,334	1,091,673	8,077,038
Gahanna	Franklin	4,515,039	3,790,359	40,964	2,136,740	12,902,689
Galion	Crawford	1,390,140	878,958	400,537	437,462	4,046,102
Garfield Heights	Cuyahoga	7,099,360	3,872,790	326,629	13,407,297	9,924,768
Geneva	Ashtabula	500,305	397,803	1,402,080	552,649	2,559,755
Girard	Trumbull	1,802,894	2,181,139	49,153	1,054,616	2,986,076
Grandview Heights	Franklin	1,480,538	1,606,592	7,783,106	1,613,633	4,559,533
Green	Summit	1,571,983	1,702,451	2,875,543	1,648,061	17,203,275
Greenville	Darke	530,444	1,499,936	25,037	1,520,766	5,406,559
Grove City	Franklin	2,432,983	2,365,700	5,540,039	2,972,325	17,237,914
Hamilton	Butler	14,769,095	7,464,150	2,204,021	5,821,884	22,230,625
Harrison	Hamilton	1,399,559	877,907	0	2,706,821	2,927,295
Heath	Licking	1,090,898	641,344	1,596,123	1,183,579	4,888,977
Highland Heights	Cuyahoga	1,340,314	450,416	2,793	1,489,379	9,883,105
Hillard	Franklin	5,680,855	1,312,293	4,106,822	1,924,647	15,328,327
Hillsboro	Highland	1,062,240	270,370	0	567,318	2,680,536
Hubbard	Trumbull	49,339	455,844	33,000	311,677	1,947,617
Huber Heights	Montgomery	2,166,874	2,180,126	1,631,697	3,756,793	12,569,325
Hudson	Summit	1,113,823	94,502	536,116	4,740,826	15,759,076
Huron	Erie	2,104,218	3,639,636	0	898,191	2,073,361
Independence	Cuyahoga	1,953,218	503,565	126,493	1,051,311	21,115,584
Indian Hills	Hamilton	412,714	304,571	2,550,124	840,138	5,852,677
Jackson	Jackson	294,498	765,941	0	792,436	0
Kent	Portage	2,267,781	1,569,539	830,041	3,219,661	10,800,430
Kettering	Montgomery	10,067,985	1,594,869	6,231,007	9,393,940	37,352,248
Kirtland	Lake	524,753	700,845	1,290,056	1,630,251	2,738,773
Lakewood	Cuyahoga	7,200,114	8,042,302	0	12,250,984	19,686,732
Lebanon	Warren	3,070,594	1,348,170	882,601	9,031,534	1,371,444
Lima	Allen	8,783,126	4,126,832	10,723,912	1,182,230	15,003,484
Logan	Hocking	320,760	580,851	456,468	472,617	2,699,364
London	Madison	431,615	999,428	200,103	828,291	3,085,013
Lorain	Lorain	6,058,867	7,940,944	2,216,642	3,879,008	17,245,252
Louisville	Stark	599,836	683,835	405,488	496,221	2,497,694
Loveland	Hamilton	997,860	573,445	948,474	3,348,829	3,575,815
Lyndhurst	Cuyahoga	2,281,639	1,650,298	92,830	4,766,976	6,132,037
Macedonia	Summit	2,637,713	705,510	2,428,972	2,509,156	5,954,660
Madeira	Hamilton	397,289	1,965,705	0	2,165,271	2,047,528
Mansfield	Richland	6,334,752	9,097,678	5,928,197	2,441,748	21,626,757
Maple Heights	Cuyahoga	3,967,001	997,859	2,752,829	5,196,686	6,960,229
Marietta	Washington	3,291,302	4,805,101	2,348,928	549,977	7,745,327
Martins Ferry	Belmont	1,127,931	1,092,903	16,000	309,025	1,291,073
Marysville	Union	2,729,691	1,871,206	1,766,014	1,828,092	9,870,319
Mason City	Warren	4,692,667	5,288,458	361,222	5,919,279	18,823,241
Massillon	Stark	3,905,772	3,736,455	1,081,786	1,760,943	13,162,713

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

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$0	\$425,498	\$4,811	\$113,721	\$0	\$0	\$4,263,877	\$6,325,804
440	210,187	1,059	230,476	0	0	1,779,168	2,585,030
0	1,051,308	10,999	306,589	0	0	5,384,050	7,739,282
3,530,288	4,641,035	17,278	15,827	0	0	32,203,393	41,589,482
357,317	936,192	153,599	30,562	0	0	8,906,420	11,676,181
174,801	6,874,711	173,483	957,405	(5,215)	0	36,332,955	54,088,512
1,051,213	2,158,308	16,369	397,906	0	0	17,693,563	28,288,058
0	2,143,796	216,726	211,309	(918,072)	0	30,210,735	38,442,782
2,539,728	1,478,728	36,171	231,754	0	0	13,566,734	15,115,804
211,439	1,818,333	4,553	289,376	(113,646)	0	13,302,243	17,209,842
0	2,685,135	11,689	550,208	228,095	0	26,000,909	35,767,282
873,044	610,454	101,759	358,219	0	0	16,380,578	20,402,079
0	736,337	57,575	362,883	(460,989)	0	5,977,379	8,356,061
327,335	614,411	55,726	193,262	(138,530)	0	7,950,937	11,719,192
0	1,169,334	102,822	202,028	(853,958)	0	9,788,937	12,150,982
3,529,719	2,033,301	736,662	451,684	0	0	21,790,795	30,137,157
580,007	252,468	24,420	785,760	8,922	0	6,135,141	8,804,776
1,982,926	1,122,430	1,985	313,529	0	0	26,752,935	38,051,714
0	853,852	9,777	20,429	(24,672)	0	3,971,790	6,271,978
0	414,991	3,472	143,596	0	0	4,602,751	8,635,937
0	1,013,394	104,581	68,413	0	0	7,359,554	18,229,790
1,837,768	2,432,528	312,138	715,566	0	0	24,149,336	30,299,313
226,653	839,900	2,881	49,338	(25,000)	0	8,021,097	10,076,514
5,137,112	1,970,289	649,141	72,916	(38,321)	0	28,001,376	38,340,098
3,320,379	5,674,578	100,931	1,135,031	0	0	38,283,428	62,720,694
259,559	603,081	56,698	99,419	0	0	6,652,873	8,930,339
10,098	947,666	160,386	73,618	0	0	7,264,324	10,592,689
44,671	875,690	14,298	11,113	0	0	12,318,256	14,111,779
2,391,513	1,695,078	141,361	455,810	0	0	21,936,736	33,036,706
0	409,724	25,472	94,811	(200,000)	0	3,577,861	4,910,471
0	217,476	126,367	143,600	15,315	0	2,762,052	3,300,235
924,675	1,621,312	254,864	655,120	(1,104,562)	0	18,677,527	24,656,224
0	5,534,505	887,080	547,165	(2,775,000)	0	24,693,652	26,438,093
0	5,309,399	22,658	13,055	3,350	0	8,320,014	14,063,868
1,358,397	1,298,566	120,620	469,722	0	0	25,414,200	27,997,476
0	4,689,346	609,376	207,798	0	0	12,199,335	15,466,744
1,535,113	432,070	400,251	263,591	(40,778)	0	3,382,683	4,443,122
0	2,446,005	232,253	301,344	0	0	16,999,693	21,667,054
7,630,175	0	1,173,152	1,695,575	0	0	57,245,090	75,138,951
0	722,575	3,023	47,788	(63,034)	0	5,079,376	7,595,030
341,399	7,063,977	68,060	436,670	1,073,981	0	40,921,803	56,164,219
1,920,782	181,250	9,150	139,756	(310,237)	0	12,343,679	17,645,044
151,253	4,142,990	(116,390)	187,071	(1,088,635)	0	19,462,003	43,095,873
0	409,432	20,762	55,913	0	0	3,658,088	5,016,167
459,661	543,273	29,457	159,893	0	0	5,105,588	6,736,734
1,510,786	6,069,092	22,265	1,255,426	(931,117)	0	29,050,712	45,267,165
0	363,559	2,967	136,573	112,950	0	3,609,964	5,299,123
0	1,009,369	60,479	437,793	290,701	0	8,722,986	11,242,765
136,885	3,855,745	37,704	276,790	0	0	15,206,137	19,230,904
0	1,395,364	86,182	22,496	0	0	9,967,858	15,740,053
166,161	1,389,188	4,536	0	0	0	5,772,684	8,135,678
0	3,719,190	326,473	86,683	(763,290)	0	27,437,561	48,798,188
0	3,082,022	29,455	408,877	0	0	15,677,269	23,394,958
758,495	926,321	96,770	127,331	0	0	10,204,221	20,649,552
0	478,111	8,847	139,440	(60,422)	0	2,166,074	4,402,908
1,136,363	846,810	135,196	157,764	0	0	13,974,544	20,341,455
891,904	2,367,375	151,128	567,068	(3,222,025)	0	25,497,970	35,840,317
127,455	1,850,546	462,880	535,118	0	0	17,899,655	26,623,668

(Continued)

**Revenues from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)**

City	County	Program Revenues - Governmental Activities				
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes
Maumee	Lucas	\$3,451,886	\$1,061,944	\$1,413,056	\$3,483,872	\$14,458,832
Mayfield Heights	Cuyahoga	1,914,143	726,422	223,572	4,994,569	9,929,204
Medina	Medina	3,279,417	2,817,089	316,465	2,761,331	11,421,201
Mentor	Lake	9,993,431	4,216,162	1,196,464	5,926,393	30,895,408
Mentor-On-The-Lake	Lake	589,872	312,551	258,460	1,614,756	819,833
Miamisburg	Montgomery	4,059,269	1,327,836	310,624	3,347,112	9,441,605
Middleburg Hts	Cuyahoga	2,663,312	862,290	1,183,203	2,817,848	16,312,006
Middletown	Butler	7,490,796	13,471,712	2,708,492	4,479,650	20,344,873
Milford	Clermont	370,819	413,394	0	1,987,427	2,141,991
Monroe	Butler	2,059,779	419,319	228,952	1,863,360	5,575,320
Montgomery	Hamilton	1,128,070	533,729	117,265	5,264,702	7,126,510
Moraine	Montgomery	782,194	350,772	1,043,863	568,599	9,852,558
Mount Healthy	Hamilton	798,923	361,091	958,568	842,799	1,390,974
Mount Vernon	Knox	2,502,036	1,807,522	880,033	2,138,927	8,688,085
Munroe Falls	Summit	308,895	368,261	294,672	801,341	1,049,332
Napoleon	Henry	1,482,692	894,469	157,440	386,482	2,796,692
Nelsonville	Athens	180,136	292,489	38,000	447,151	1,731,519
New Carlisle	Clark	766,507	384,431	340,178	521,674	1,127,383
New Franklin	Summit	478,186	965,153	0	3,086,843	847,082
New Philadelphia	Tuscarawas	1,989,468	1,486,055	1,959,472	1,109,737	6,095,136
Newark	Licking	4,337,451	5,745,895	295,531	2,813,772	18,880,522
Niles	Trumbull	2,376,152	1,936,267	1,372,550	1,461,902	5,499,047
North Canton	Stark	1,342,464	985,241	374,281	1,720,995	5,616,748
North Olmsted	Cuyahoga	3,898,794	1,857,890	8,162,080	9,895,600	12,142,212
North Ridgeville	Lorain	4,538,232	2,108,730	2,147,642	5,724,638	7,668,674
North Royalton	Cuyahoga	1,987,054	2,365,216	1,078,458	4,693,023	11,333,806
Northwood	Wood	803,207	770,000	8,120	476,377	3,945,769
Norton	Summit	1,302,477	1,472,638	1,263,045	1,753,207	4,169,603
Norwalk	Huron	1,934,244	742,131	416,107	1,375,973	5,018,697
Norwood	Hamilton	1,389,580	1,042,860	0	2,620,666	14,286,726
Oakwood	Montgomery	1,678,099	15,011	184,209	1,556,369	5,699,607
Oberlin	Lorain	1,524,964	236,823	295,174	757,501	5,268,838
Olmstead Falls	Cuyahoga	689,966	421,705	5,982,348	1,760,153	2,706,732
Ontario	Richland	696,111	449,195	17,729	533,979	3,764,442
Oregon	Lucas	2,557,626	1,314,929	4,331,967	2,175,261	15,583,982
Orrville	Wayne	840,783	499,122	539,436	477,264	4,567,081
Oxford	Butler	2,375,911	442,562	673,231	1,131,365	6,606,050
Painesville	Lake	2,874,400	863,877	432,405	1,168,067	7,157,251
Parma	Cuyahoga	10,476,113	23,729,491	0	8,907,238	34,469,393
Parma Heights	Cuyahoga	2,122,624	193,546	5,040,736	3,602,389	7,573,534
Pataskala	Licking	547,162	1,103,619	1,031,411	2,323,521	1,091,939
Perrysburg	Wood	1,864,350	1,379,622	1,355,268	3,124,171	13,465,288
Pickerington	Fairfield	1,334,064	969,941	1,351,949	2,437,869	4,643,326
Piqua	Miami	1,548,134	1,414,559	392,849	1,402,952	7,256,729
Port Clinton	Ottawa	501,210	1,071,379	190,239	799,557	2,083,235
Portsmouth	Scioto	1,810,053	4,186,589	0	2,705,893	6,705,817
Powell	Delaware	1,720,876	564,181	181,434	1,888,454	3,313,296
Ravenna	Portage	1,682,797	1,168,582	430,557	622,372	6,404,627
Reading	Hamilton	1,439,903	1,605,213	56,500	840,446	5,786,374
Reynoldsburg	Franklin	1,297,259	1,831,555	1,755,091	2,314,522	9,577,833
Rittman	Wayne	1,207,956	473,450	104,481	583,172	1,083,975
Riverside	Montgomery	1,997,051	742,821	4,215,974	2,242,181	4,112,928
Rocky River	Cuyahoga	7,294,233	934,386	1,286,700	6,684,862	7,959,539
Rossford	Wood	838,130	378,338	2,000	937,127	3,427,434
Salem	Columbiana	231,796	1,392,013	242,828	1,178,154	3,989,074
Sandusky	Erie	3,999,718	4,514,002	1,509,594	2,397,548	6,811,653
Seven Hills	Cuyahoga	1,689,438	755,628	86,182	2,569,315	4,098,060
Shaker Heights	Cuyahoga	10,267,001	4,398,389	53,673	6,990,638	19,724,993

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

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$0	\$1,225,418	\$175,899	\$829,356	\$106,650	\$0	\$20,280,027	\$26,206,913
162,374	2,415,114	230,129	145,733	0	0	17,877,123	20,741,260
12,411	1,966,495	344,871	39,422	(352,537)	0	16,193,194	22,606,165
668,600	7,115,438	982,759	49,798	0	0	45,638,396	61,044,453
0	779,226	1,706	29,217	0	0	3,244,738	4,405,621
22,241	2,137,921	278,303	815,670	(229,442)	0	15,813,410	21,511,139
0	2,244,208	62,294	366,607	0	0	21,802,963	26,511,768
3,374,346	4,851,745	111,409	516,198	84,690	0	33,762,911	57,433,911
1,321,357	735,293	32,375	63,836	(71,864)	0	6,210,415	6,994,628
3,375,697	947,508	137,047	37,194	0	0	11,936,126	14,644,176
1,070,266	953,694	275,677	172,085	0	0	14,862,934	16,641,998
59,668	1,162,221	409,605	577,082	0	0	12,629,733	14,806,562
64,220	219,977	1,004	92,856	0	0	2,611,830	4,730,412
87,796	1,087,350	60,858	180,599	0	0	12,243,615	17,433,206
0	397,544	27,788	78,093	1,382	0	2,355,480	3,327,308
515,545	629,483	90,378	128,298	0	0	4,546,878	7,081,479
0	69,263	64,634	77,588	(40,000)	0	2,350,155	2,860,780
50,801	110,618	0	0	(25,000)	0	1,785,476	3,276,592
0	1,147,106	6,768	80,195	0	0	5,167,994	6,611,333
0	1,453,277	5,905	104,402	(225,411)	0	8,543,046	13,978,041
361,444	3,554,614	219,412	658,189	82,637	0	26,570,590	36,949,467
0	589,224	31,241	369,953	0	0	7,951,367	13,636,336
0	1,606,528	11,782	37,139	15,078	0	9,008,270	11,710,256
0	3,954,223	62,463	22,728	(75,800)	0	26,001,426	39,920,190
0	2,310,187	56,592	262,780	0	0	16,022,871	24,817,475
0	2,057,028	46,941	263,500	68,015	0	18,462,313	23,893,041
39,035	552,730	9,273	16,365	0	0	5,039,549	6,620,876
0	908,310	9,242	261,188	0	0	7,101,550	11,139,710
0	1,855,455	207,079	110,237	0	0	8,567,441	11,659,923
1,637,427	1,661,157	163,732	135,739	0	0	20,505,447	22,937,887
0	727,026	119,354	87,473	0	0	8,189,829	10,067,148
0	1,771,625	284,574	877,528	249,290	0	9,209,356	11,266,317
0	701,552	4,936	63,267	0	0	5,236,640	12,330,659
196,011	427,412	146,490	71,544	(232,347)	0	4,907,531	6,070,566
0	1,903,204	700,299	103,797	(949,813)	0	19,516,730	27,721,252
880,337	722,404	49,763	74,112	(880,337)	0	5,890,624	7,769,965
0	1,162,441	125,014	824,633	(20,000)	0	9,829,503	13,321,207
13,305	1,605,729	451,850	419,245	1,078,891	0	11,894,338	16,065,020
0	7,119,285	41,756	0	0	0	50,537,672	84,743,276
0	2,326,957	40,817	558,195	0	0	14,101,892	21,458,798
424,161	331,221	4,223	32,346	0	0	4,207,411	6,889,603
0	1,909,481	93,435	320,369	(184,867)	0	18,727,877	23,327,117
983,594	496,743	92,724	509,330	(2,894,017)	0	6,269,569	9,925,523
1,173,438	2,992,428	159,445	56,482	(309,093)	0	12,732,381	16,087,923
240,505	564,796	27,780	40,108	19,196	0	3,775,177	5,538,005
279,059	1,507,566	686	274,706	(817,976)	0	10,655,751	16,652,393
545,873	533,849	59,413	336,594	0	0	6,677,479	9,143,970
0	1,315,129	115,287	97,950	(406,441)	0	8,148,924	11,430,860
0	571,845	7,340	138,778	0	0	7,344,783	10,446,399
424,645	1,805,443	197,157	295,126	0	0	14,614,726	19,498,631
0	645,568	46,367	30,518	0	0	2,389,600	4,175,487
342,582	721,433	27,924	192,812	0	0	7,639,860	14,595,706
269,969	2,477,912	31,050	41,522	106,197	0	17,571,051	27,086,370
1,281,051	867,975	16,054	5,787	(350,510)	0	6,184,918	7,403,386
58,042	519,430	244,664	244,903	(40,137)	0	6,194,130	8,060,767
4,691,076	1,774,328	241,382	987,687	1,097,027	0	18,000,701	28,024,015
0	1,544,318	178,758	27,221	0	0	8,417,672	10,948,920
52,721	6,721,784	528,639	485,557	0	0	34,504,332	49,223,395

(Continued)

**Revenues from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)**

City	County	Program Revenues - Governmental Activities				
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants	Property Taxes (1)	Income Taxes
Sharonville	Hamilton	\$1,725,144	\$2,277,689	\$2,959,518	\$0	\$18,411,406
Sheffield Lake	Lorain	1,156,507	0	220,237	1,328,025	1,782,353
Shelby	Richland	864,972	1,459,498	5,645	3,453,861	46,213
Sidney	Shelby	2,216,941	1,457,552	1,202,189	1,478,089	12,120,834
Silverton	Hamilton	352,642	308,792	784,158	693,855	1,306,563
Solon	Cuyahoga	4,690,396	1,512,849	241,789	4,197,089	37,526,783
South Euclid	Cuyahoga	4,631,318	1,354,082	1,987,926	4,915,386	8,151,305
Springboro	Warren	1,883,867	991,710	1,293,808	702,808	10,481,235
Springdale	Hamilton	1,148,446	111,725	1,137,457	1,520,103	11,720,803
Springfield	Clark	6,944,652	7,257,653	8,643,101	2,750,962	26,997,324
St. Bernard	Hamilton	371,100	271,203	1,185,437	10,441,347	0
St. Clairsville	Belmont	293,231	785,145	2,703	920,178	0
St. Marys	Auglaize	704,554	384,057	269,581	1,209,860	4,031,781
Steubenville	Jefferson	1,429,456	2,651,845	5,745,507	1,197,904	8,460,297
Stow	Summit	5,386,089	2,480,186	4,694,364	7,533,686	11,573,713
Streetsboro	Portage	1,424,034	921,588	488,274	986,055	10,619,256
Strongsville	Cuyahoga	6,681,349	1,916,860	5,715,992	9,425,087	25,485,849
Sylvania	Lucas	1,823,909	2,023,550	307,160	1,345,033	8,340,493
Tallmadge	Summit	2,628,647	932,825	1,465,130	2,258,920	7,455,553
Tiffin	Seneca	1,385,223	1,737,207	1,540,107	1,218,588	6,708,188
Tipp City	Miami	1,199,593	651,175	111,123	323,521	3,449,915
Toledo	Lucas	98,831,000	12,675,000	24,482,000	12,465,000	146,886,000
Toronto	Jefferson	141,542	372,952	47,963	165,225	1,808,770
Trenton	Butler	550,978	953,396	492,850	523,128	1,486,032
Troy	Miami	3,808,997	1,454,945	613,524	3,811,822	10,942,392
Twinsburg	Summit	2,863,206	47,768	0	1,250,996	19,415,922
Uhrichsville	Tuscarawas	252,115	304,491	572,165	464,964	1,059,392
Union	Montgomery	1,427,580	570,560	37,500	1,582,892	450,708
University Heights	Cuyahoga	2,335,804	78,229	1,694,702	2,808,452	8,943,267
Upper Arlington	Franklin	4,221,002	2,060,117	0	9,121,989	13,165,348
Upper Sandusky	Wyandot	382,527	244,690	76,796	541,003	1,933,992
Urbana	Champaign	2,094,967	1,167,975	1,292,859	669,721	4,698,427
Vandalia	Montgomery	5,350,691	727,898	2,501,327	1,989,379	10,889,271
Wadsworth	Medina	2,814,984	108,825	1,659,482	3,041,625	6,480,155
Wapakoneta	Auglaize	860,041	632,254	1,493,506	472,010	2,244,992
Warren	Trumbull	4,387,257	7,472,558	2,647,295	1,365,415	16,247,214
Warrensville Heights	Cuyahoga	986,140	852,850	356,275	1,806,576	13,158,561
Washington	Fayette	1,580,128	549,334	580,556	1,489,552	4,951,227
Wauseon	Fulton	635,770	980,875	561,373	253,405	3,069,261
Waverly	Pike	167,216	255,997	0	704,487	1,234,912
Wellston	Jackson	341,526	1,101,816	0	705,472	1,013,452
West Carrollton	Montgomery	1,529,166	39,437	1,941,815	1,137,521	6,021,025
Westerville	Franklin	6,227,596	5,582,071	3,562,453	10,286,681	35,824,307
Westlake	Cuyahoga	4,775,322	1,813,317	2,572,627	11,847,895	19,012,981
Whitehall	Franklin	1,843,009	2,033,366	1,554,170	456,971	16,783,672
Wickliffe	Lake	1,617,487	880,877	335,644	2,760,435	10,541,282
Willard	Huron	825,097	533,196	1,772,400	373,015	3,072,553
Willoughby	Lake	5,108,310	112,956	8,963,623	4,377,809	14,209,122
Willoughby Hills	Lake	3,317,432	996,158	747,485	1,848,985	3,161,682
Willowick	Lake	971,835	97,280	95,760	4,329,762	2,082,166
Wilmington	Clinton	2,804,215	1,347,802	163,604	2,506,165	4,191,767
Wooster	Wayne	1,749,871	2,117,192	4,194,579	2,520,770	8,693,074
Worthington	Franklin	3,687,200	800,724	0	2,866,319	16,640,885
Wyoming	Hamilton	1,128,288	450,821	1,383,796	2,722,396	3,486,003
Xenia	Greene	3,764,775	459,403	1,098,518	1,582,440	8,272,340
Zanesville	Muskingum	4,320,497	3,264,542	0	1,819,433	14,312,415

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

General Revenues - Governmental Activities

Other Taxes	Unrestricted Grants	Investment Earnings	Other	Transfers In/(Out)	Special Items	Total General Revenues, Transfers and Special Items	Total All Revenues, Transfers and Special Items
\$800,688	\$1,810,874	\$21,198	\$772,748	\$0	\$0	\$21,816,914	\$28,779,265
0	1,690,831	2,825	563,751	0	0	5,367,785	6,744,529
420,675	645,851	46,300	175,078	0	0	4,787,978	7,118,093
637,560	977,843	114,967	474,135	(334,993)	0	15,468,435	20,345,117
12,436	448,542	21,010	19,214	0	0	2,501,620	3,947,212
0	1,772,443	895,577	828,689	(214,075)	0	45,006,506	51,451,540
0	2,344,675	71,301	675,420	0	0	16,158,087	24,131,413
607,141	505,227	169,589	479,453	(1,365,008)	0	11,580,445	15,749,830
462,417	2,006,063	23,728	572,298	0	0	16,305,412	18,703,040
550,208	9,804,139	476,183	3,573,308	(102,051)	0	44,050,073	66,895,479
0	934,529	95,990	54,682	0	0	11,526,548	13,354,288
0	488,909	57,072	57,335	162,100	0	1,685,594	2,766,673
0	862,592	84,483	211,530	(832,390)	171,488	5,739,344	7,097,536
181,220	2,353,784	40,629	184,657	(6,238)	0	12,412,253	22,239,061
0	3,933,904	102,494	612,143	(215,278)	0	23,540,662	36,101,301
353,028	1,156,944	6,964	131,865	(35,539)	0	13,218,573	16,052,469
1,088,855	4,135,580	221,886	0	650,000	0	41,007,257	55,321,458
0	1,779,736	280,333	292,871	169,568	0	12,208,034	16,362,653
0	2,148,650	43,871	47,331	0	0	11,954,325	16,980,927
84,151	1,403,168	9,813	349,485	0	0	9,773,393	14,435,930
46,875	1,327,627	121,044	931,681	41,943	0	6,242,606	8,204,497
0	0	1,605,000	4,572,000	534,000	0	166,062,000	302,050,000
46,958	315,150	10,935	48,654	(115,000)	0	2,280,692	2,843,149
568,056	359,651	69,630	46,575	0	0	3,053,072	5,050,296
205,798	1,918,673	1,192,176	401,667	(509,800)	0	17,962,728	23,840,194
0	3,494,397	8,452	79,429	(379,142)	0	23,870,054	26,781,028
0	367,601	26,512	50,230	(181,488)	0	1,787,211	2,915,982
0	231,156	2,043	135,100	0	0	2,401,899	4,437,539
3,681,784	1,084,721	2,184	46,064	0	0	16,566,472	20,675,207
4,461,866	4,416,591	866,063	293,267	(1,364,823)	0	30,960,301	37,241,420
0	1,001,990	8,983	676,300	610,381	0	4,772,649	5,476,662
176,651	600,819	59,794	217,167	84,068	0	6,506,647	11,062,448
108,512	1,539,008	254,451	131,464	(422,575)	0	14,489,510	23,069,426
99,000	4,495,881	109,972	201,433	0	0	14,428,066	19,011,357
730,800	585,145	75,658	81,781	(646,732)	0	3,543,654	6,529,455
0	3,375,874	111,444	716,079	(260,092)	0	21,555,934	36,063,044
0	1,478,918	1,742	166,600	0	0	16,612,397	18,807,662
757,649	1,633,223	37,497	271,950	(36,000)	0	9,105,098	11,815,116
0	469,388	7,721	257,021	(49,786)	0	4,007,010	6,185,028
0	783,975	2,929	66,131	(125,000)	0	2,667,434	3,090,647
0	186,106	108,702	108,161	0	0	2,121,893	3,565,235
0	591,985	26,700	532,444	(31,623)	0	8,278,052	11,788,470
3,154,206	5,501,341	922,228	547,024	(125,000)	0	56,110,787	71,482,907
1,064,258	4,460,061	264,472	557,237	9,926	0	37,216,830	46,378,096
533,186	1,621,629	79,005	349,224	0	0	19,823,687	25,254,232
215,152	2,950,150	22,398	152,474	0	0	16,641,891	19,475,899
0	523,357	20,956	26,894	(25,134)	0	3,991,641	7,122,334
0	4,795,991	236,115	54,897	(145,000)	0	23,528,934	37,713,823
239,090	882,679	9,751	76,737	(293,012)	0	5,925,912	10,986,987
0	3,543,883	19,514	51,695	0	0	10,027,020	11,191,895
0	1,302,629	32,412	320,098	(13,650)	0	8,339,421	12,655,042
1,075,509	1,615,590	297,974	350,972	835,387	0	15,389,276	23,450,918
0	1,496,600	95,344	435,416	0	0	21,534,564	26,022,488
0	1,101,306	67,371	8,642	0	0	7,385,718	10,348,623
1,498,176	1,755,690	80,055	209,174	(62,275)	0	13,335,600	18,658,296
0	3,341,878	184,255	499,842	0	0	20,157,823	27,742,862

**Expenses from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP**

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Alliance	Stark	\$8,624,742	\$1,015,414	\$772,260	\$1,355,294	\$1,899,949
Amherst	Lorain	3,685,288	181,171	192,890	136,730	2,153,207
Ashland	Ashland	6,965,365	325,085	1,323,969	465,674	2,601,886
Ashtabula	Ashtabula	6,164,254	400,864	36,108	1,312,203	2,510,095
Athens	Athens	5,725,538	0	1,550,083	859,032	3,359,214
Aurora	Portage	7,446,348	0	1,522,867	949,182	3,235,554
Avon	Lorain	8,611,264	0	1,104,319	1,236,395	6,025,615
Barberton	Summit	10,082,932	847,498	1,314,014	3,086,321	1,932,192
Bay Village	Cuyahoga	7,051,858	445,812	917,703	857,466	2,122,109
Beachwood	Cuyahoga	13,912,582	587,883	2,663,673	919,717	11,749,819
Beavercreek	Greene	7,849,416	122,884	1,545,096	643,492	9,881,152
Bedford	Cuyahoga	9,003,137	177,865	1,391,675	949,599	4,685,770
Bedford Heights	Cuyahoga	10,575,672	359,539	1,442,077	364,564	1,817,751
Bellbrook	Greene	2,768,661	0	14,755	78,790	621,995
Bellefontaine	Logan	4,177,710	230,317	597,537	1,544,728	1,298,068
Bellevue	Huron	2,104,211	112,563	454,224	18,540	1,049,882
Belpre	Washington	1,257,124	41,547	293,600	132,913	1,214,974
Berea	Cuyahoga	6,974,204	211,300	3,559,520	543,755	2,965,627
Bexley	Franklin	5,859,452	91,789	1,413,772	547,609	1,851,831
Blue Ash	Hamilton	10,200,445	0	5,902,466	1,602,342	4,058,682
Bowling Green	Wood	11,131,257	87,516	1,952,030	1,304,577	5,927,846
Brecksville	Cuyahoga	6,391,292	1,407,173	2,001,190	833,662	4,007,522
Broadview Heights	Cuyahoga	6,854,355	285,220	998,317	441,120	3,181,851
Brook Park	Cuyahoga	12,160,835	542,592	2,581,318	1,790,631	2,613,821
Brooklyn	Cuyahoga	8,466,060	0	2,158,644	959,325	224,314
Brookville	Montgomery	2,223,821	0	195,441	0	1,077,075
Brunswick	Medina	9,840,361	29,066	1,625,811	2,259,993	2,815,791
Bryan	Williams	3,045,163	100,158	1,136,802	305,114	1,283,518
Bucyrus	Crawford	3,969,513	363,868	86,835	222,094	3,653,385
Cambridge	Guernsey	4,442,690	263,223	1,001,159	676,373	1,910,568
Canal Fulton	Stark	1,407,459	0	105,905	5,293	510,360
Canfield	Mahoning	2,460,922	60,019	108,770	94,611	1,025,216
Canton	Stark	38,021,732	6,789,047	2,919,500	9,206,391	12,594,651
Carlisle	Warren	768,654	0	8,905	111,033	859,873
Celina	Mercer	3,171,389	79,768	951,944	166,794	1,544,292
Centerville	Montgomery	6,453,724	0	305,028	311,971	4,605,002
Chardon	Geauga	2,949,520	89,810	265,561	296,522	2,138,512
Cheviot	Hamilton	2,052,699	22,359	122,931	30,236	821,500
Chillicothe	Ross	11,349,744	0	969,074	1,172,801	5,650,615
Cincinnati	Hamilton	254,725,000	59,047,000	51,379,000	51,427,000	46,822,000
Circleville	Pickaway	4,560,676	183,508	196,098	646,233	1,883,341
Clayton	Montgomery	3,314,654	4,576	0	7,935	1,413,580
Cleveland	Cuyahoga	324,216,000	19,803,000	47,117,000	95,371,000	93,223,000
Cleveland Heights	Cuyahoga	18,609,133	360,546	3,562,465	7,154,037	6,409,007
Clyde	Sandusky	2,004,026	633,989	234,876	388,025	764,255
Columbus	Franklin	502,977,000	41,190,000	127,054,000	70,284,000	148,277,000
Columbiana	Columbiana	1,517,409	159,633	362,208	0	486,549
Conneaut	Ashtabula	3,362,411	312,558	136,287	310,981	2,321,555
Cortland	Trumbull	2,510,456	0	30,237	52,122	371,735
Coshocton	Coshocton	3,540,375	1,197,119	178,364	15,476	777,597
Cuyahoga Falls	Summit	20,486,414	0	2,412,432	4,220,657	8,110,272

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$54,541	\$3,073,733	\$0	\$83,669	\$16,879,602	\$29,548,750	\$30,802,932
0	1,167,524	0	143,550	7,660,360	31,457,252	31,446,313
0	5,618,313	20,026	121,451	17,441,769	25,063,525	24,418,873
1,847,985	3,577,814	0	14,669	15,863,992	25,056,972	23,717,243
0	5,504,716	0	239,855	17,238,438	58,794,249	65,533,222
0	2,502,464	1,913	457,226	16,115,554	70,363,921	74,270,872
862,479	4,349,901	0	2,211,663	24,401,636	59,482,156	56,450,811
0	4,259,141	0	268,040	21,790,138	23,189,950	25,725,763
1,598,347	2,927,731	0	434,811	16,355,837	27,052,034	26,741,938
0	4,987,961	0	758,681	35,580,316	107,924,170	101,456,981
89,176	2,843,156	0	655,683	23,630,055	208,651,147	209,354,513
1,054,778	4,908,785	0	509,591	22,681,200	38,319,449	37,755,219
673,000	3,636,040	0	181,736	19,050,379	19,760,588	17,801,544
0	674,306	0	0	4,158,507	8,427,258	9,024,829
364,688	2,471,502	0	30,576	10,715,126	30,680,934	29,638,350
0	1,996,537	0	74,178	5,810,135	16,466,573	17,069,185
0	634,203	0	41,746	3,616,107	15,899,840	15,198,072
1,337,335	7,766,608	0	613,938	23,972,287	66,750,478	69,144,644
0	2,993,064	44,321	685,375	13,487,213	22,602,314	24,301,528
79,730	10,222,328	0	1,999,212	34,065,205	74,184,471	78,092,266
623,806	5,040,818	79,694	946,792	27,094,336	33,961,532	32,615,109
1,366,953	5,857,257	0	602,512	22,467,561	82,166,833	84,787,921
934,767	5,022,400	0	480,117	18,198,147	32,369,065	33,879,902
3,537,459	4,979,667	0	44,829	28,251,152	81,870,313	83,487,143
2,332,882	2,620,413	0	398,123	17,159,761	22,547,622	28,315,420
0	1,074,656	0	71,132	4,642,125	9,969,889	9,809,030
0	2,928,073	0	370,061	19,869,156	49,341,758	52,116,851
0	3,201,223	0	31,609	9,103,587	35,259,155	37,791,802
8,125	1,432,637	0	23,591	9,760,048	20,062,802	20,426,613
0	3,096,730	0	188,399	11,579,142	22,986,648	22,628,071
0	719,472	0	36,376	2,784,865	8,578,574	9,178,425
0	910,332	759	54,923	4,715,552	16,001,286	16,735,605
0	17,916,837	0	815,188	88,263,346	128,691,816	126,340,656
0	634,178	0	127,442	2,510,085	3,651,105	3,433,374
164,573	1,281,902	209,011	255,721	7,825,394	15,593,823	16,523,754
0	4,527,738	0	404,629	16,608,092	68,025,239	69,194,900
0	3,591,234	0	39,678	9,370,837	41,205,937	41,294,629
368,839	1,494,323	0	2,264	4,915,151	5,442,663	5,647,474
856,056	5,967,188	0	132,305	26,097,783	45,373,164	42,687,075
60,991,000	188,039,000	40,398,000	22,410,000	775,238,000	869,028,000	788,781,000
0	2,878,529	0	226,217	10,574,602	25,615,116	26,569,903
0	3,078,190	0	234,683	8,053,618	10,166,739	12,107,008
0	86,422,000	17,447,000	47,531,000	731,130,000	593,833,000	578,950,000
0	14,282,803	2,396,825	591,782	53,366,598	71,191,456	74,539,037
0	1,032,261	0	207,205	5,264,637	14,310,384	14,612,770
0	125,973,000	0	39,440,000	1,055,195,000	1,224,338,000	1,338,980,000
0	703,485	0	1,375	3,230,659	8,181,051	8,381,803
109,837	1,226,765	0	132,375	7,912,769	32,773,301	31,440,948
0	670,820	0	0	3,635,370	5,904,039	6,048,775
0	2,026,403	1,147,454	10,708	8,893,496	8,487,254	8,737,113
0	7,648,904	0	425,181	43,303,860	97,245,264	101,989,755

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Dayton	Montgomery	\$96,284,218	\$2,514,310	\$0	\$35,276,053	\$5,159,078
Deer Park	Hamilton	1,240,314	0	46,729	6,985	964,941
Defiance	Defiance	6,043,793	224,256	740,699	937,350	2,533,251
Delaware	Delaware	15,278,619	0	1,810,642	290,966	3,876,541
Delphos	Allen	2,515,248	51,650	512,886	150	395,350
Dover	Tuscarawas	4,598,535	840,871	1,060,145	106,330	2,425,295
Dublin	Franklin	13,733,526	328,168	18,671,710	6,014,478	8,975,474
East Liverpool	Columbiana	3,124,238	210,156	160,296	457,357	1,030,615
East Palestine	Columbiana	1,106,887	70,781	326,145	162,713	387,950
Eaton	Preble	3,001,151	148,582	196,863	426,204	1,167,174
Elyria	Lorain	18,755,976	2,254,799	1,521,265	2,999,733	5,279,411
Englewood	Montgomery	5,111,373	16,953	479,224	622,244	3,619,759
Euclid	Cuyahoga	20,607,153	273,641	1,759,861	2,869,580	6,464,383
Fairborn	Greene	13,166,582	91,846	509,311	1,096,602	1,829,298
Fairfield	Butler	17,357,175	22,441	3,449,071	1,438,118	8,622,712
Fairlawn	Summit	6,707,077	122,137	358,449	44,161	3,486,979
Fairview Park	Cuyahoga	7,854,479	1,795	3,303,008	328,999	2,221,067
Findlay	Hancock	15,696,261	1,790,894	1,357,651	0	4,963,539
Forest Park	Hamilton	9,414,917	21,000	286,050	1,445,944	2,974,687
Fostoria	Seneca	4,804,333	248,302	87,025	758,981	1,274,664
Franklin	Warren	4,963,931	7,199	300,602	44,666	2,432,298
Fremont	Sandusky	6,074,355	16,795	1,901,863	579,095	1,732,326
Gahanna	Franklin	8,686,610	195,382	3,285,193	4,376,125	3,571,469
Galion	Crawford	3,633,224	444,739	275,014	16,580	1,818,055
Garfield Heights	Cuyahoga	12,978,632	755,328	1,551,353	133,764	5,821,277
Geneva	Ashtabula	2,470,297	0	85,647	641,780	1,151,133
Girard	Trumbull	3,106,546	149,854	311,130	1,145,802	2,015,263
Grandview Heights	Franklin	4,609,921	40,303	856,551	1,730,058	602,154
Green	Summit	8,613,404	253,227	788,226	836,048	5,114,868
Greenville	Darke	5,020,689	311	492,828	36,789	2,751,309
Grove City	Franklin	10,424,348	270,134	2,163,037	1,361,073	11,164,223
Hamilton	Butler	32,211,708	1,161,021	2,437,779	5,017,446	5,533,552
Harrison	Hamilton	5,841,459	339,855	315,334	138,115	971,886
Heath	Licking	4,950,795	55,500	1,324,421	249,028	1,692,428
Highland Heights	Cuyahoga	6,243,865	37,892	599,631	100,919	1,489,402
Hillard	Franklin	8,553,689	171,913	2,911,718	3,091,413	8,404,994
Hillsboro	Highland	3,679,374	4,485	125,861	201,382	713,406
Hubbard	Trumbull	1,920,990	30,049	50,463	516	917,874
Huber Heights	Montgomery	14,510,674	0	703,096	1,090,885	7,355,768
Hudson	Summit	6,821,004	1,114,217	1,437,000	1,500,469	6,450,521
Huron	Erie	3,284,970	0	733,785	0	1,032,342
Independence	Cuyahoga	8,589,758	212	3,290,294	2,297,512	3,748,132
Indian Hills	Hamilton	4,773,732	141,066	1,304,559	1,658,282	2,049,143
Jackson	Jackson	2,059,970	341,517	161,957	358,154	621,964
Kent	Portage	10,595,357	632,398	1,438,323	1,720,059	4,093,758
Kettering	Montgomery	24,665,459	0	13,038,928	0	13,425,510
Kirtland	Lake	2,439,146	78,735	341,484	75,954	2,341,940
Lakewood	Cuyahoga	21,554,647	2,356,761	1,814,035	6,742,200	3,070,285
Lebanon	Warren	7,302,593	197,806	382,313	873,466	3,790,494
Lima	Allen	15,742,649	0	1,061,948	4,568,793	5,649,293
Logan	Hocking	2,534,348	295,212	101,161	111,878	723,373

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$16,832,625	\$41,299,206	\$3,978,196	\$201,343,686	\$402,090,543	\$428,230,811
0	1,333,382	0	132,541	3,724,892	3,216,420	3,258,309
0	3,429,558	0	77,825	13,986,732	23,610,923	22,468,961
0	4,709,782	1,134,052	1,389,592	28,490,194	65,087,107	71,618,106
0	324,913	0	2,380	3,802,577	4,691,551	4,734,661
610,467	1,369,104	0	9,673	11,020,420	17,134,860	17,464,644
3,404,632	21,346,248	0	2,043,616	74,517,852	406,454,098	435,244,501
0	1,472,126	0	82,721	6,537,509	6,369,965	6,158,260
0	573,272	0	31,870	2,659,618	5,319,978	5,245,390
0	2,297,249	0	50,097	7,287,320	12,316,358	12,768,320
0	8,307,532	0	1,429,014	40,547,730	63,273,433	64,315,185
0	1,486,286	0	0	11,335,839	51,606,785	51,947,127
1,916,687	13,132,598	0	1,418,378	48,442,281	49,312,159	54,958,390
0	10,210,347	222,316	459,319	27,585,621	74,906,912	75,609,349
510,171	8,219,146	0	794,384	40,413,218	90,667,198	88,696,762
891,502	1,537,614	0	344,561	13,492,480	70,920,166	72,543,490
1,013,896	2,782,550	0	1,101,108	18,606,902	33,357,157	31,960,097
0	6,459,067	0	427,068	30,694,480	82,751,414	87,824,216
0	2,243,593	0	153,413	16,539,604	46,986,191	50,848,666
0	1,734,259	12,652	21,328	8,941,544	14,683,397	14,097,914
100,402	2,145,935	0	461,532	10,456,565	49,025,645	50,288,272
0	2,512,906	0	142,802	12,960,142	33,839,623	33,030,463
2,253,385	4,591,344	0	900,076	27,859,584	97,418,545	99,696,118
0	1,368,153	0	149,757	7,705,522	19,726,729	20,825,983
2,615,395	9,820,786	0	1,167,554	34,844,089	119,239	3,326,864
0	900,936	0	145,589	5,395,382	16,315,733	17,192,329
488,400	2,481,003	0	175,633	9,873,631	29,429,853	28,192,159
748,210	2,098,542	0	13,045	10,698,784	9,707,645	17,238,651
0	7,811,693	0	2,637,300	26,054,766	88,299,632	92,544,179
253,016	2,191,373	0	144,000	10,890,315	19,736,438	18,922,637
0	12,178,964	0	1,661,545	39,223,324	203,479,080	202,595,854
5,951,745	5,126,011	0	1,607,360	59,046,622	75,159,838	78,833,910
0	1,299,480	0	295,479	9,201,608	11,908,113	11,636,844
399,949	1,482,172	0	158,538	10,312,831	32,542,130	32,821,988
2,622,046	2,512,030	0	579,120	14,184,905	48,248,488	48,175,362
7,254,778	4,820,699	0	2,599,540	37,808,744	215,662,367	210,890,329
0	1,620,679	0	152,581	6,497,768	14,964,840	13,377,543
0	409,678	0	139,751	3,469,321	2,518,224	2,349,138
0	3,422,259	0	1,229,166	28,311,848	117,646,609	113,990,985
0	6,531,128	0	1,450,598	25,304,937	99,633,381	100,766,537
0	1,043,129	723,864	105,364	6,923,454	4,752,585	11,892,999
899,624	8,530,699	0	1,225,360	28,581,591	75,396,795	74,812,680
0	2,138,214	0	96,375	12,161,371	109,745,485	113,050,858
0	399,904	0	20,002	3,963,468	12,327,150	12,806,804
0	2,852,097	0	143,384	21,475,376	59,670,802	59,862,480
0	12,813,463	0	671,334	64,614,694	175,811,302	186,335,559
0	1,773,278	0	178,434	7,228,971	16,101,244	16,467,303
3,464,749	8,356,407	0	1,788,103	49,147,187	39,725,191	46,742,223
0	4,068,631	277,310	281,437	17,174,050	59,359,393	59,830,387
0	8,555,199	0	97,438	35,675,320	58,364,333	65,784,886
2,226	916,475	0	15,985	4,700,658	9,237,160	9,552,669

(Continued)

**Expenses from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)**

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
London	Madison	\$3,004,870	\$300	\$170,126	\$1,119,042	\$1,152,863
Lorain	Lorain	18,236,104	1,352,681	513,928	3,482,140	12,699,874
Louisville	Stark	2,182,393	50,860	214,946	147,504	681,247
Loveland	Hamilton	5,337,088	0	944,693	236,337	1,334,262
Lyndhurst	Cuyahoga	7,886,774	56,532	1,597,008	657,980	1,659,267
Macedonia	Summit	5,274,018	205,237	1,575,381	438,418	2,659,524
Madeira	Hamilton	3,107,248	0	253,154	99,195	1,126,043
Mansfield	Richland	25,028,107	69,089	215,429	2,697,080	2,196,791
Maple Heights	Cuyahoga	11,356,371	97,077	1,094,354	1,528,090	1,636,337
Marietta	Washington	6,713,706	891,678	613,873	3,376,677	3,256,760
Martins Ferry	Belmont	2,473,080	68,940	61,961	179,944	423,862
Marysville	Union	8,065,669	356,768	318,027	1,785,546	2,826,219
Mason City	Warren	11,753,670	0	2,426,474	2,016,271	4,691,128
Massillon	Stark	9,834,554	589,508	2,752,294	1,964,239	3,880,026
Maumee	Lucas	10,822,188	187,287	2,227,463	1,812,937	2,574,980
Mayfield Heights	Cuyahoga	11,344,517	331,866	1,614,856	1,049,423	5,283,386
Medina	Medina	7,573,059	197,159	859,950	987,010	3,876,787
Mentor	Lake	24,739,877	0	7,944,763	1,953,020	17,822,415
Mentor-On-The-Lake	Lake	2,469,591	65,189	64,919	0	614,935
Miamisburg	Montgomery	8,682,865	9,322	2,220,395	887,618	1,590,104
Middleburg Hts	Cuyahoga	8,929,678	362,515	3,237,956	877,628	3,140,956
Middletown	Butler	23,950,832	940,919	947,024	13,318,014	9,775,766
Milford	Clermont	3,578,892	516,122	93,031	0	812,311
Monroe	Butler	7,317,214	237,599	289,661	0	2,884,709
Montgomery	Hamilton	5,625,518	13,668	1,384,928	447,491	2,700,671
Moraine	Montgomery	8,730,333	83,285	1,249,115	326,036	3,658,041
Mount Healthy	Hamilton	1,970,854	476,773	197,557	1,376,984	510,059
Mount Vernon	Knox	5,950,098	693,029	963,163	1,560,761	2,586,915
Munroe Falls	Summit	1,624,670	39,749	70,475	0	455,420
Napoleon	Henry	3,084,835	112,004	895,156	510,349	1,296,232
Nelsonville	Athens	1,249,668	0	243,922	138,427	994,752
New Carlisle	Clark	628,926	782,150	68,892	45,687	312,896
New Franklin	Summit	4,117,915	127,998	50,418	128,885	1,050,457
New Philadelphia	Tuscarawas	4,619,642	644,113	977,255	307,735	2,289,501
Newark	Licking	18,825,824	157,745	0	2,666,668	5,686,444
Niles	Trumbull	8,477,699	608,849	523,985	695,800	1,626,641
North Canton	Stark	3,893,529	1,537,536	903,568	663,660	2,420,679
North Olmsted	Cuyahoga	11,627,831	467,464	2,519,617	377,094	9,184,733
North Ridgeville	Lorain	10,462,747	425,218	377,164	1,457,665	5,852,535
North Royalton	Cuyahoga	10,534,664	378,150	208,693	692,409	4,370,487
Northwood	Wood	2,503,028	8,833	82,707	381,282	347,918
Norton	Summit	4,794,961	1,828,462	158,588	211,457	1,579,625
Norwalk	Huron	4,945,446	149,795	1,722,467	1,241,094	1,812,652
Norwood	Hamilton	15,133,331	1,175,166	442,876	577	1,640,137
Oakwood	Montgomery	5,362,463	110,417	1,070,497	1,916,923	1,076,544
Oberlin	Lorain	4,167,266	143,170	807,593	511,366	2,626,738
Olmstead Falls	Cuyahoga	3,055,879	86,785	191,999	705,309	1,850,424
Ontario	Richland	2,242,169	1,973	242,769	33,085	1,917,605
Oregon	Lucas	11,205,739	445,839	1,027,805	1,377,599	8,862,822
Orrville	Wayne	2,274,261	358,574	382,833	0	3,127,157
Oxford	Butler	5,938,681	125,408	1,658,279	1,035,942	2,341,539

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$1,321,576	\$0	\$60,646	\$6,829,423	\$16,942,377	\$16,849,688
0	11,620,641	0	2,252,399	50,157,767	96,272,321	91,381,719
0	891,233	0	17,085	4,185,268	6,106,289	7,220,144
0	2,709,148	0	192,228	10,753,756	19,059,312	19,548,321
3,147,896	4,879,681	0	89,304	19,974,442	90,891,207	90,147,669
561,750	2,240,940	0	483,135	13,438,403	37,103,069	39,404,719
540,817	986,450	0	27,138	6,140,045	8,604,960	10,600,593
0	12,724,498	0	292,388	43,223,382	59,676,200	65,251,006
2,112,979	5,782,854	0	943,262	24,551,324	38,398,844	37,242,478
0	5,687,948	0	43,103	20,583,745	27,570,026	27,635,833
0	726,087	0	16,677	3,950,551	6,192,503	6,644,860
0	3,083,726	0	572,550	17,008,505	29,999,880	33,332,830
224,627	8,418,723	0	1,459,621	30,990,514	162,024,437	166,874,240
18,660	6,675,097	0	1,383,304	27,097,682	22,376,209	21,902,195
1,324,529	4,445,298	0	959,801	24,354,483	81,472,145	83,324,575
1,080,768	2,436,810	0	39,148	23,180,774	49,117,246	46,677,732
61,132	7,687,085	0	85,664	21,327,846	79,447,624	80,725,943
0	7,232,734	2,245,519	1,519,472	63,457,800	189,722,204	187,308,857
0	718,371	306,112	18,522	4,257,639	6,280,943	6,428,925
941,785	5,198,985	0	265,724	19,796,798	45,144,027	46,858,368
933,094	7,089,138	0	527,452	25,098,417	53,679,213	55,092,564
0	6,160,682	0	1,241,212	56,334,449	101,267,549	102,367,011
0	1,657,881	50,000	183,018	6,891,255	10,610,265	10,713,638
0	4,258,487	0	521,416	15,509,086	72,280,184	71,415,274
0	3,902,984	0	187,006	14,262,266	64,813,334	67,193,066
345,969	4,079,039	0	89,794	18,561,612	48,156,245	44,401,195
0	635,475	0	91,476	5,259,178	3,327,485	2,798,719
0	4,711,970	0	350,672	16,816,608	48,898,510	49,515,108
0	747,569	0	91,555	3,029,438	8,941,100	9,238,970
0	1,091,299	0	85,907	7,075,782	35,802,342	35,808,039
0	646,764	0	32,535	3,306,068	14,526,471	14,081,183
0	741,617	0	149,165	2,729,333	4,448,367	4,995,626
0	944,737	0	5,073	6,425,483	8,623,708	8,809,558
0	3,346,006	0	94,753	12,279,005	31,023,164	32,722,200
0	12,247,040	0	787,437	40,371,158	57,132,194	53,710,503
0	2,138,386	159,946	73,868	14,305,174	27,918,849	27,250,011
406,544	1,958,753	0	20,525	11,804,794	33,605,686	33,511,148
2,246,112	3,276,027	0	1,580,084	31,278,962	46,066,334	54,707,562
0	6,081,311	0	291,769	24,948,409	67,015,784	66,884,850
3,243,687	4,756,794	0	608,037	24,792,921	108,617,779	107,717,899
135,029	1,468,895	0	181,053	5,108,745	10,414,774	11,926,905
0	2,235,735	0	241,181	11,050,009	19,828,700	19,918,401
0	2,097,550	0	59,567	12,028,571	28,721,299	28,352,651
69,101	4,450,505	319,951	1,428,434	24,660,078	4,507,792	2,785,601
1,390,707	2,682,118	0	52,657	13,662,326	54,221,866	50,626,688
239,352	3,456,468	0	254,452	12,206,405	38,401,902	37,461,814
0	1,325,725	0	272,061	7,488,182	19,920,803	24,763,280
0	1,765,423	0	85,227	6,288,251	25,541,898	25,324,213
459,674	5,664,569	0	588,373	29,632,420	57,464,008	55,552,840
407,762	1,000,403	0	64,704	7,615,694	49,077,394	49,231,665
0	1,901,916	0	142,352	13,144,117	48,228,269	48,405,359

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Painesville	Lake	\$7,029,666	\$637,876	\$778,109	\$525,976	\$2,226,110
Parma	Cuyahoga	29,051,675	316,924	3,222,549	9,310,349	5,481,895
Parma Heights	Cuyahoga	7,847,133	375,773	519,050	2,780,283	1,415,758
Pataskala	Licking	1,373,081	59,300	46,494	274,669	1,228,925
Perrysburg	Wood	7,907,580	36,301	1,338,132	727,342	2,880,603
Pickerington	Fairfield	4,239,816	93,643	561,867	614,957	2,952,265
Piqua	Miami	7,797,867	0	548,724	628,434	3,250,497
Port Clinton	Ottawa	2,209,389	205,794	65,607	405,879	712,886
Portsmouth	Scioto	7,785,766	3,147,332	68,553	547,972	2,395,925
Powell	Delaware	2,309,528	0	1,002,506	980,563	0
Ravenna	Portage	5,906,069	296,549	802,681	1,188,913	1,943,106
Reading	Hamilton	5,741,299	10,552	531,092	173,310	2,224,693
Reynoldsburg	Franklin	8,047,511	202,756	1,068,709	1,369,353	3,154,638
Rittman	Wayne	1,666,378	115,459	510,580	0	783,398
Riverside	Montgomery	6,409,554	3,301	17,086	254,906	1,759,742
Rocky River	Cuyahoga	8,792,172	1,405,597	3,881,431	797,723	2,335,260
Rossford	Wood	2,278,312	0	343,283	0	1,259,259
Salem	Columbiana	3,649,834	99,797	516,422	498,173	1,404,361
Sandusky	Erie	11,281,814	329,948	460,013	3,331,774	4,239,588
Seven Hills	Cuyahoga	4,385,565	943,836	1,656,594	691,390	2,404,556
Shaker Heights	Cuyahoga	21,919,064	590,758	3,847,435	6,381,587	2,923,298
Sharonville	Hamilton	12,016,995	445,232	3,176,146	544,214	2,509,460
Sheffield Lake	Lorain	2,806,099	22,205	182,404	139,827	1,501,187
Shelby	Richland	3,259,757	285,986	81,926	1,045,972	1,147,815
Sidney	Shelby	12,040,346	197,366	1,388,202	2,029,040	3,324,839
Silverton	Hamilton	1,391,035	5,076	59,756	490,992	623,874
Solon	Cuyahoga	17,003,715	81,915	6,347,442	2,994,824	10,227,176
South Euclid	Cuyahoga	9,696,098	127,799	368,780	215,342	2,945,127
Springboro	Warren	3,103,506	15,066	571,511	649,925	2,375,477
Springdale	Hamilton	8,810,920	374,702	1,861,704	692,697	2,690,404
Springfield	Clark	29,521,479	141,820	2,498,251	13,548,798	9,995,650
St. Bernard	Hamilton	5,015,629	248,466	486,123	14,862	1,253,371
St. Clairsville	Belmont	991,581	16,197	433,133	255,985	635,719
St. Marys	Auglaize	3,285,227	27,952	338,650	240,568	1,889,748
Steubenville	Jefferson	7,306,577	676,872	952,104	1,306,035	3,109,896
Stow	Summit	14,199,929	445,503	1,867,648	686,144	5,165,638
Streetsboro	Portage	6,455,779	37,842	562,073	655,260	1,267,637
Strongsville	Cuyahoga	19,977,428	576,471	5,765,092	1,160,407	19,202,006
Sylvania	Lucas	6,870,168	262,233	1,126,588	848,237	3,488,394
Tallmadge	Summit	6,374,537	67,526	2,066,476	313,757	3,132,926
Tiffin	Seneca	7,032,402	8,446	477,556	775,632	1,484,215
Tipp City	Miami	3,191,455	0	1,115,986	240,229	1,420,915
Toledo	Lucas	165,623,000	17,155,000	2,097,000	33,662,000	31,730,000
Toronto	Jefferson	1,665,376	32,748	258,693	342,797	551,988
Trenton	Butler	2,531,115	59,001	112,834	183,695	1,215,914
Troy	Miami	10,007,502	378,736	1,765,285	1,017,450	2,404,692
Twinsburg	Summit	6,831,348	0	2,245,540	(669,541)	8,141,800
Uhrichsville	Tuscarawas	1,498,795	301,508	16,109	189,927	481,441
Union	Montgomery	1,743,771	13,457	51,239	496,967	589,494
University Heights	Cuyahoga	8,114,598	26,290	344,131	6,450,370	1,422,251
Upper Arlington	Franklin	15,724,322	0	3,052,279	952,833	5,159,433

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$4,391,700	\$0	\$237,803	\$15,827,240	\$40,360,581	\$40,598,361
4,018,476	24,496,676	0	1,395,337	77,293,881	73,025,585	80,474,980
1,024,663	1,865,090	0	463,088	16,290,838	26,836,271	32,004,231
0	871,750	0	51,942	3,906,161	9,079,114	12,062,556
1,279,541	4,451,533	0	94,004	18,715,036	79,502,910	84,114,991
0	3,000,709	0	419,544	11,882,801	50,345,536	48,388,258
0	1,893,928	0	250,261	14,369,711	66,205,576	67,923,788
0	1,467,995	0	28,652	5,096,202	11,152,031	11,593,834
0	3,651,111	0	126,256	17,722,915	23,651,641	22,581,119
2,173,177	1,599,452	0	1,104,642	9,169,868	28,221,208	28,195,310
35,994	1,801,926	0	304,014	12,279,252	48,239,068	47,390,676
565,550	2,095,411	0	103,521	11,445,428	7,610,099	6,611,070
0	5,330,658	0	1,024,105	20,197,730	49,324,935	48,625,836
458,957	664,213	0	52,024	4,251,009	7,393,482	7,317,960
0	2,390,157	0	95,746	10,930,492	17,002,342	20,667,556
2,094,212	7,495,724	0	790,980	27,593,099	42,476,159	41,969,430
245,451	1,526,620	0	170,187	5,823,112	6,954,015	8,534,289
0	1,222,646	0	158,193	7,549,426	16,769,976	17,281,317
0	4,427,435	0	1,252,643	25,323,215	44,082,688	46,783,488
114,526	2,383,304	0	862,382	13,442,153	15,113,539	12,620,306
4,737,490	7,169,311	2,913,412	919,281	51,401,636	104,888,297	102,710,056
466,805	3,538,547	0	657,907	23,355,306	28,611,525	34,035,484
720,625	1,220,478	0	108,555	6,701,380	15,411,362	15,454,511
0	910,453	42,995	31,637	6,806,541	20,629,253	20,940,805
14,127	1,184,075	0	353,017	20,531,012	55,169,205	54,983,310
0	844,658	0	52,781	3,468,172	5,145,765	5,624,805
2,758,637	4,592,923	0	641,829	44,648,461	136,802,977	143,606,056
3,282,291	2,916,811	994,860	920,508	21,467,616	45,895,188	48,558,985
0	4,960,892	0	740,529	12,416,906	50,257,061	53,589,985
0	5,393,872	0	300,536	20,124,835	49,576,939	48,155,144
220,702	11,073,277	0	444,889	67,444,866	101,404,583	100,855,196
1,779	4,641,065	1,348,964	74,909	13,085,168	24,060,229	24,329,349
0	295,458	0	48,232	2,676,305	7,677,893	7,768,261
0	1,091,310	0	19,012	6,892,467	33,361,613	33,566,682
0	2,911,400	0	262,986	16,525,870	27,271,307	32,984,498
0	8,737,033	0	889,212	31,991,107	48,286,143	52,396,337
911,716	2,647,760	0	117,852	12,655,919	12,505,248	15,901,798
2,552,751	6,269,187	0	2,693,920	58,197,262	163,304,646	160,428,842
1,241,239	5,958,653	0	595,674	20,391,186	42,728,151	38,699,618
0	3,075,749	0	455,252	15,486,223	22,848,210	24,342,914
0	2,646,475	230,320	92,615	12,747,661	25,654,459	27,342,728
209,396	1,552,036	0	195,839	7,925,856	40,220,948	40,499,589
86,000	46,562,000	0	11,359,000	308,274,000	415,212,000	408,988,000
0	530,213	0	12,158	3,393,973	5,915,932	5,365,108
0	318,248	51,814	16,841	4,489,462	6,063,231	6,624,065
1,329,668	4,582,293	0	470,078	21,955,704	84,085,903	85,970,393
15,049	5,906,001	0	639,551	23,109,748	129,045,147	132,716,427
0	627,604	0	83,917	3,199,301	5,467,140	5,183,821
0	971,204	0	80,738	3,946,870	6,285,709	6,776,378
3,109,165	1,514,953	0	142,158	21,123,916	6,918,174	6,469,465
0	7,902,501	0	1,463,812	34,255,180	77,728,315	80,714,555

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Upper Sandusky	Wyandot	\$1,846,724	\$37,311	\$393,548	\$184,718	\$257,097
Urbana	Champaign	5,086,996	260,327	397,866	303,018	2,123,662
Vandalia	Montgomery	6,531,788	0	3,984,048	0	4,259,103
Wadsworth	Medina	6,608,036	103,060	2,244,753	522,242	2,937,040
Wapakoneta	Auglaize	2,888,624	198,272	452,815	88,867	1,366,298
Warren	Trumbull	15,449,385	633,699	520,453	4,754,177	3,548,603
Warrensville Heights	Cuyahoga	8,252,632	27,952	227,379	1,087,614	2,052,226
Washington	Fayette	4,419,215	314,783	63,102	2,245,870	3,597,848
Wauseon	Fulton	2,241,306	0	544,853	665,290	871,987
Waverly	Pike	1,435,633	1,470	85,208	329	745,656
Wellston	Jackson	1,810,238	218,247	82,324	653,730	461,369
West Carrollton	Montgomery	5,491,196	0	802,193	2,073,770	900,103
Westerville	Franklin	26,338,118	79,239	7,149,210	2,781,118	12,254,959
Westlake	Cuyahoga	14,584,694	1,185,741	3,979,282	1,685,287	9,085,307
Whitehall	Franklin	11,362,217	119,592	733,584	219,806	2,623,097
Wickliffe	Lake	7,374,628	447,636	781,998	255,932	5,345,822
Willard	Huron	2,841,156	43,926	317,023	514,862	1,001,900
Willoughby	Lake	14,401,962	503,663	2,265,276	945,027	3,331,613
Willoughby Hills	Lake	5,017,352	0	194,127	136,638	1,182,773
Willowick	Lake	5,097,678	126,077	978,625	441,500	2,126,007
Wilmington	Clinton	5,154,554	209,578	550,092	0	2,597,350
Wooster	Wayne	12,818,894	138,878	2,281,939	1,620,004	5,047,045
Worthington	Franklin	10,401,489	50,284	4,054,778	728,211	3,702,135
Wyoming	Hamilton	3,142,392	66,983	1,647,147	473,420	1,226,103
Xenia	Greene	11,311,480	306,963	284,934	247,659	1,801,149
Zanesville	Muskingum	14,462,693	2,020,719	750,893	1,862,040	2,669,192

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$90,220	\$1,131,528	\$1,888	\$257,947	\$4,200,981	\$2,891,905	\$4,167,586
0	2,152,875	0	171,906	10,496,650	23,416,114	23,981,912
770,926	5,582,027	0	736,084	21,863,976	59,227,725	60,433,175
711,713	3,339,564	7,499	149,109	16,623,016	55,561,668	57,950,009
0	559,760	0	63,692	5,618,328	27,709,653	28,620,780
0	5,400,182	0	503,530	30,810,029	46,089,826	51,342,841
1,136,196	3,156,023	0	543,135	16,483,157	(1,207,428)	1,117,077
0	3,687,967	0	644,065	14,972,850	18,340,316	15,182,582
57,556	1,020,927	0	66,021	5,467,940	13,588,803	14,305,891
0	820,333	0	25,396	3,114,025	5,481,142	5,457,764
0	867,101	0	23,181	4,116,190	5,444,886	4,893,931
0	921,691	0	177,301	10,366,254	19,167,327	20,589,543
1,245,063	12,754,058	0	946,382	63,548,147	228,764,826	236,699,586
1,917,453	6,968,302	0	762,104	40,168,170	178,841,864	185,051,790
676,465	6,853,110	0	92,156	22,680,027	28,972,940	31,547,145
1,432,046	4,765,354	0	224,326	20,627,742	98,288,604	97,136,761
0	760,998	0	54,980	5,534,845	13,268,739	14,856,228
1,666,146	7,349,232	0	522,732	30,985,651	60,341,341	67,069,513
0	3,113,903	0	131,358	9,776,151	9,759,308	10,970,144
1,301,466	1,753,584	0	37,028	11,861,965	37,308,286	36,638,216
0	5,286,949	0	370,630	14,169,153	17,731,699	16,217,588
0	380,129	0	182,205	22,469,094	60,004,099	60,985,923
1,842,757	5,633,211	32,340	353,497	26,798,702	45,826,378	45,050,164
573,699	3,329,619	0	524,984	10,984,347	24,781,624	24,145,900
0	3,577,856	0	104,977	17,635,018	40,823,951	41,847,229
0	3,415,657	0	279,228	25,460,422	19,759,898	22,042,338

Summary Data from the General Fund Balance Sheet

As of December 31, 2010

All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Alliance	Stark	\$4,157,362	\$8,712,543	\$1,911,243	\$3,468,448
Amherst	Lorain	1,526,706	3,997,780	1,525,179	1,735,276
Ashland	Ashland	1,349,167	4,565,621	1,982,069	2,541,150
Ashtabula	Ashtabula	232,135	3,746,545	2,765,308	3,193,663
Athens	Athens	1,322,288	3,665,567	1,151,229	1,637,101
Aurora	Portage	6,297,637	10,858,920	1,906,289	4,197,106
Avon	Lorain	6,513,275	12,319,031	2,452,683	2,602,780
Barberton	Summit	2,263,309	6,681,113	612,121	2,620,921
Bay Village	Cuyahoga	1,219,479	8,050,206	1,701,152	5,447,906
Beachwood	Cuyahoga	14,748,701	24,225,333	4,374,881	6,014,934
Beavercreek	Greene	2,058,288	5,017,566	2,156,247	2,315,710
Bedford	Cuyahoga	7,449,687	14,405,195	4,773,294	5,231,387
Bedford Heights	Cuyahoga	2,139,566	5,945,120	1,891,743	2,499,219
Bellbrook	Greene	829,995	1,835,053	938,108	964,965
Bellefontaine	Logan	2,243,032	3,949,363	604,440	1,515,719
Bellevue	Huron	1,141,515	2,712,491	1,273,347	1,546,067
Belpre	Washington	1,106,854	1,997,215	585,026	672,267
Berea	Cuyahoga	2,267,584	7,650,569	2,634,616	3,417,671
Bexley	Franklin	7,741,575	11,472,549	2,065,909	2,797,399
Blue Ash	Hamilton	18,227,449	27,442,511	5,244,402	6,673,377
Bowling Green	Wood	2,788,602	8,161,893	3,979,597	5,221,002
Brecksville	Cuyahoga	6,156,656	11,352,502	3,476,347	4,231,743
Broadview Heights	Cuyahoga	2,122,147	5,850,254	2,038,580	2,493,295
Brook Park	Cuyahoga	2,750,453	8,421,842	3,080,760	4,144,297
Brooklyn	Cuyahoga	4,496,740	13,110,543	1,794,416	2,491,128
Brookville	Montgomery	703,079	1,832,772	447,574	687,427
Brunswick	Medina	1,951,379	6,712,275	2,533,068	2,839,740
Bryan	Williams	6,884,688	8,771,310	903,063	1,158,302
Bucyrus	Crawford	764,625	2,673,185	1,224,930	1,595,248
Cambridge	Guernsey	361,812	2,261,755	752,633	1,029,138
Canal Fulton	Stark	46,994	816,093	530,163	559,165
Canfield	Mahoning	1,332,593	2,794,141	515,337	767,421
Canton	Stark	2,148,940	15,917,140	6,683,276	9,386,407
Carlisle	Warren	286,560	831,918	139,905	223,658
Celina	Mercer	1,034,458	2,347,627	776,977	1,113,708
Centerville	Montgomery	10,531,380	15,754,407	2,916,040	3,508,611
Chardon	Geauga	1,861,343	3,798,178	1,036,807	1,426,763
Cheviot	Hamilton	681,960	3,567,635	2,413,008	2,726,238
Chillicothe	Ross	2,683,269	6,091,577	1,492,855	4,754,022
Cincinnati	Hamilton	78,092,000	164,873,000	46,533,000	79,072,000
Circleville	Pickaway	1,008,418	3,557,002	1,704,005	2,079,312
Clayton	Montgomery	2,031,141	3,934,166	1,345,863	1,407,902
Cleveland	Cuyahoga	16,400,000	168,411,000	100,987,000	155,870,000
Cleveland Heights	Cuyahoga	4,770,744	21,383,524	12,624,395	15,333,269
Clyde	Sandusky	884,311	2,009,019	336,773	782,663
Columbus	Franklin	75,026,000	217,749,000	95,436,000	128,837,000
Columbiana	Columbiana	166,457	972,474	693,069	774,920
Conneaut	Ashtabula	326,954	2,276,764	1,246,335	1,687,441

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$36,264	\$0	\$5,207,831	\$5,244,095
74,392	0	2,188,112	2,262,504
10,419	0	2,014,052	2,024,471
75,156	0	477,726	552,882
354,908	0	1,673,558	2,028,466
104,553	0	6,557,261	6,661,814
1,000,231	83,948	8,632,072	9,716,251
549,557	0	3,510,635	4,060,192
25,013	578,947	1,998,340	2,602,300
1,796,703	936,551	15,477,145	18,210,399
1,914	0	2,699,942	2,701,856
153,210	45,607	8,974,991	9,173,808
121,758	0	3,324,143	3,445,901
723	0	869,365	870,088
135,195	0	2,298,449	2,433,644
7,943	0	1,158,481	1,166,424
22,568	1,478	1,300,902	1,324,948
151,951	0	4,080,947	4,232,898
3,221,193	1,000,000	4,453,957	8,675,150
374,763	0	20,394,371	20,769,134
313,167	166,691	2,461,033	2,940,891
1,039,906	312,269	5,768,584	7,120,759
77,600	0	3,279,359	3,356,959
713,926	0	3,563,619	4,277,545
4,089,140	0	6,530,275	10,619,415
47,967	0	1,097,378	1,145,345
1,584,486	0	2,288,049	3,872,535
24,562	0	7,588,446	7,613,008
40,412	22,561	1,014,964	1,077,937
5,801	0	1,226,816	1,232,617
34,758	0	222,170	256,928
153,006	0	1,873,714	2,026,720
933,297	0	5,597,436	6,530,733
20,240	0	588,020	608,260
41,807	29,845	1,162,267	1,233,919
84,567	0	12,161,229	12,245,796
411,297	0	1,960,118	2,371,415
82,335	0	759,062	841,397
142,987	0	1,194,568	1,337,555
12,021,000	27,316,000	46,464,000	85,801,000
83,850	0	1,393,840	1,477,690
3,770	69,572	2,452,922	2,526,264
15,070,000	42,000	(2,571,000)	12,541,000
452,115	0	5,598,140	6,050,255
80,959	0	1,145,397	1,226,356
11,898,000	4,951,000	72,063,000	88,912,000
79,740	0	117,814	197,554
34,707	0	554,616	589,323

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Cortland	Trumbull	\$756,863	\$1,442,680	\$646,583	\$688,971
Coshocton	Coshocton	34,556	1,464,141	546,654	1,198,592
Cuyahoga Falls	Summit	3,255,574	20,380,980	11,366,443	12,280,429
Dayton	Montgomery	27,090,436	68,900,241	14,483,501	34,292,557
Deer Park	Hamilton	1,205,185	3,084,324	11,434,610	1,727,509
Defiance	Defiance	1,540,744	3,490,176	467,630	1,725,716
Delaware	Delaware	1,494,542	9,119,321	3,360,036	4,567,091
Delphos	Allen	442,340	1,639,800	790,426	885,713
Dover	Tuscarawas	895,070	3,430,507	1,757,663	2,112,132
Dublin	Franklin	37,841,678	53,464,588	6,118,282	12,975,037
East Liverpool	Columbiana	0	1,030,516	506,357	719,753
East Palestine	Columbiana	217,541	764,684	263,096	1,185,698
Eaton	Preble	2,044,289	3,031,268	794,866	1,034,552
Elyria	Lorain	1,712,224	9,010,820	2,953,865	6,383,259
Englewood	Montgomery	3,245,987	5,872,456	1,117,746	1,819,598
Euclid	Cuyahoga	2,833,817	19,617,262	8,229,129	12,190,490
Fairborn	Greene	2,932,693	8,515,468	4,486,138	5,014,192
Fairfield	Butler	9,089,139	14,426,517	3,521,702	5,196,595
Fairlawn	Summit	8,775,474	12,140,231	1,052,924	2,327,374
Fairview Park	Cuyahoga	1,464,792	7,227,805	4,359,674	4,850,982
Findlay	Hancock	7,179,667	10,847,154	838,374	4,309,328
Forest Park	Hamilton	2,729,285	9,365,854	5,389,762	5,833,933
Fostoria	Seneca	0	2,176,195	751,075	1,993,701
Franklin	Warren	4,313,116	6,461,340	1,392,455	3,271,163
Fremont	Sandusky	2,153,835	3,394,309	378,218	1,686,641
Gahanna	Franklin	18,680,790	26,841,238	3,592,588	6,586,064
Galion	Crawford	3,807,954	6,909,416	1,098,941	1,685,271
Garfield Heights	Cuyahoga	0	15,469,329	14,086,466	19,746,593
Geneva	Ashtabula	1,480,095	3,202,163	1,267,561	1,467,143
Girard	Trumbull	54,668	1,917,864	1,574,143	1,776,117
Grandview Heights	Franklin	3,165,261	6,492,371	2,166,138	2,747,158
Green	Summit	19,956,734	28,319,827	2,984,827	3,393,895
Greenville	Darke	2,034,253	4,985,202	753,228	2,410,657
Grove City	Franklin	18,944,590	24,652,234	3,177,568	4,595,471
Hamilton	Butler	5,295,956	13,654,905	5,556,096	8,970,259
Harrison	Hamilton	348,096	2,848,484	1,678,386	1,767,856
Heath	Licking	3,257,688	4,763,262	826,182	1,006,154
Highland Heights	Cuyahoga	5,445,469	8,618,814	1,160,623	1,885,575
Hillard	Franklin	2,533,866	7,358,716	2,389,480	4,008,981
Hillsboro	Highland	665,787	2,173,131	792,490	1,010,907
Hubbard	Trumbull	7,093	993,900	285,262	703,562
Huber Heights	Montgomery	5,561,067	10,449,959	2,793,354	3,429,842
Hudson	Summit	11,193,904	19,745,567	5,058,175	5,702,140
Huron	Erie	571,529	1,536,195	563,788	812,589
Independence	Cuyahoga	3,331,398	19,115,555	3,830,086	4,655,869
Indian Hills	Hamilton	1,955,661	3,821,971	946,635	1,741,849
Jackson	Jackson	2,015,873	2,854,354	428,377	584,249
Kent	Portage	6,719,871	11,667,784	2,160,990	2,641,537

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$0	\$0	\$753,709	\$753,709
2,306	0	263,243	265,549
270,839	0	7,829,712	8,100,551
3,131,124	5,322,656	26,153,904	34,607,684
0	0	1,356,815	1,356,815
190,796	0	1,573,664	1,764,460
283,192	0	4,269,038	4,552,230
578	0	753,509	754,087
51,717	0	1,266,658	1,318,375
6,146,794	0	34,342,757	40,489,551
50,350	0	260,413	310,763
21,462	0	(442,476)	(421,014)
6,447	0	1,990,269	1,996,716
558,959	0	2,068,602	2,627,561
15,174	0	4,037,684	4,052,858
1,312,501	0	6,114,271	7,426,772
186,548	0	3,314,728	3,501,276
481,771	0	8,748,151	9,229,922
818,134	0	8,994,723	9,812,857
330,898	0	2,045,925	2,376,823
611,863	1,000,000	4,925,963	6,537,826
293,908	0	3,238,013	3,531,921
28,068	0	154,426	182,494
6,145	0	3,184,032	3,190,177
83,150	235,181	1,389,337	1,707,668
5,405,773	7,210,015	7,639,386	20,255,174
127,832	0	5,096,313	5,224,145
0	0	(4,277,264)	(4,277,264)
23,016	0	1,712,004	1,735,020
29,426	0	112,321	141,747
317,360	0	3,427,853	3,745,213
1,059,499	0	23,866,433	24,925,932
222,432	0	2,352,113	2,574,545
3,833,289	0	16,223,474	20,056,763
647,346	0	4,037,300	4,684,646
107,219	0	973,409	1,080,628
181,855	0	3,575,253	3,757,108
154,634	0	6,578,605	6,733,239
188,231	0	3,161,504	3,349,735
184,575	0	977,649	1,162,224
14,351	0	275,987	290,338
593,565	0	6,426,552	7,020,117
351,224	0	13,692,203	14,043,427
10,876	0	712,730	723,606
8,536,004	0	5,923,682	14,459,686
123,583	0	1,956,539	2,080,122
13,720	0	2,256,385	2,270,105
1,380,892	0	7,645,355	9,026,247

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Kettering	Montgomery	\$38,179,676	\$54,774,815	\$12,964,808	\$15,179,452
Kirtland	Lake	364,368	2,101,833	1,135,095	1,441,874
Lakewood	Cuyahoga	4,358,285	25,256,754	16,586,402	18,693,256
Lebanon	Warren	4,184,308	8,257,868	2,453,969	3,121,746
Lima	Allen	3,232,417	10,133,803	3,825,587	5,303,794
Logan	Hocking	1,075,202	2,103,258	575,677	826,382
London	Madison	1,331,605	2,961,164	1,283,099	1,554,184
Lorain	Lorain	986,046	9,697,697	4,954,772	7,633,671
Louisville	Stark	1,380,414	2,849,992	854,305	1,066,709
Loveland	Hamilton	1,750,231	4,004,163	1,179,662	1,386,092
Lyndhurst	Cuyahoga	3,579,539	11,061,701	5,842,353	6,457,025
Macedonia	Summit	1,797,554	5,841,507	1,513,165	3,279,751
Madeira	Hamilton	1,499,703	5,077,577	2,971,600	3,379,708
Mansfield	Richland	0	7,286,939	3,962,317	6,447,611
Maple Heights	Cuyahoga	99,143	4,593,721	4,088,289	5,247,193
Marietta	Washington	1,855,954	3,835,918	895,132	1,617,888
Martins Ferry	Belmont	156,917	1,297,595	769,045	907,274
Marysville	Union	4,587,021	9,639,725	1,980,664	2,599,024
Mason City	Warren	22,127,341	33,452,481	3,283,979	11,683,241
Massillon	Stark	284,870	4,967,648	2,642,650	4,556,188
Maumee	Lucas	492,383	3,063,034	1,975,009	3,034,592
Mayfield Heights	Cuyahoga	6,780,281	14,755,070	5,332,696	6,234,970
Medina	Medina	6,818,075	13,373,654	2,207,308	2,554,656
Mentor	Lake	13,695,467	30,756,398	5,747,309	9,256,311
Mentor-On-The-Lake	Lake	296,107	1,161,498	378,661	1,008,079
Miamisburg	Montgomery	2,964,006	8,020,494	2,770,981	3,597,223
Middleburg Hts	Cuyahoga	1,802,542	8,111,575	3,262,981	4,317,761
Middletown	Butler	10,280,511	21,799,493	7,437,994	9,759,695
Milford	Clermont	3,476,639	4,566,253	853,481	1,387,248
Monroe	Butler	5,611,707	7,967,030	1,596,010	1,884,075
Montgomery	Hamilton	13,793,928	17,650,445	2,484,579	2,886,684
Moraine	Montgomery	7,496,813	10,895,940	1,537,515	2,168,430
Mount Healthy	Hamilton	203,745	1,279,702	908,282	1,043,054
Mount Vernon	Knox	3,496,237	7,117,792	1,606,970	2,108,327
Munroe Falls	Summit	1,413,442	2,151,627	454,647	536,787
Napoleon	Henry	1,420,709	2,802,553	530,214	750,704
Nelsonville	Athens	193,664	2,298,090	380,291	477,180
New Carlisle	Clark	197,101	1,121,661	566,653	752,185
New Franklin	Summit	1,144,104	2,111,818	496,266	520,882
New Philadelphia	Tuscarawas	1,197,577	3,221,109	1,291,975	1,495,426
Newark	Licking	2,446,248	7,060,709	3,328,736	4,715,654
Niles	Trumbull	7,570,076	14,184,644	1,832,055	2,660,867
North Canton	Stark	986,181	3,565,381	892,197	2,113,932
North Olmsted	Cuyahoga	2,570,537	12,220,693	6,769,540	7,729,032
North Ridgeville	Lorain	1,739,143	4,175,058	1,931,704	2,665,139
North Royalton	Cuyahoga	413,686	4,757,645	2,397,158	3,139,100
Northwood	Wood	424,246	1,824,248	844,619	1,126,867
Norton	Summit	729,296	2,924,864	1,044,860	1,949,233

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$667,244	\$104,717	\$38,823,402	\$39,595,363
8,194	0	651,765	659,959
949,608	0	5,613,890	6,563,498
1,064,339	0	4,071,783	5,136,122
491,821	0	4,338,188	4,830,009
71,137	0	1,205,739	1,276,876
48,154	0	1,358,826	1,406,980
148,358	0	1,915,668	2,064,026
32,564	0	1,750,719	1,783,283
54,291	0	2,563,780	2,618,071
282,394	0	4,322,282	4,604,676
181,588	500,000	1,880,168	2,561,756
0	0	1,697,869	1,697,869
2,117,844	0	(1,278,516)	839,328
124,320	0	(777,792)	(653,472)
410,445	34,259	1,773,326	2,218,030
38,346	0	351,975	390,321
436,883	0	6,603,818	7,040,701
8,724,982	0	13,044,258	21,769,240
404,430	0	7,030	411,460
142,908	0	(114,466)	28,442
169,782	0	8,350,318	8,520,100
3,061,001	0	7,757,997	10,818,998
2,257,961	0	19,242,126	21,500,087
20,639	0	132,780	153,419
1,868,140	156,930	2,398,201	4,423,271
317,225	0	3,476,589	3,793,814
342,815	0	11,696,983	12,039,798
81,621	0	3,097,384	3,179,005
482,044	0	5,600,911	6,082,955
317,113	0	14,446,648	14,763,761
1,119,764	0	7,607,746	8,727,510
0	0	236,648	236,648
416,367	0	4,593,098	5,009,465
46,657	0	1,568,183	1,614,840
46,486	0	2,005,363	2,051,849
19,451	0	1,801,459	1,820,910
40,673	0	328,803	369,476
16,229	0	1,574,707	1,590,936
76,377	0	1,649,306	1,725,683
570,773	0	1,774,282	2,345,055
1,022,770	0	10,501,007	11,523,777
106,491	757,000	587,958	1,451,449
870,953	0	3,620,708	4,491,661
114,422	0	1,395,497	1,509,919
187,013	0	1,431,532	1,618,545
54,798	0	642,583	697,381
283,264	0	692,367	975,631

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Norwalk	Huron	\$1,532,301	\$3,820,902	\$277,995	\$1,244,827
Norwood	Hamilton	831,395	6,199,272	3,947,661	5,178,822
Oakwood	Montgomery	7,681,246	11,463,153	3,154,173	6,302,644
Oberlin	Lorain	8,710,680	10,975,352	913,968	1,175,542
Olmstead Falls	Cuyahoga	599,628	3,122,710	1,653,033	1,793,599
Ontario	Richland	2,503,491	3,977,334	647,676	1,307,224
Oregon	Lucas	13,697,358	18,739,001	2,020,630	2,886,760
Orrville	Wayne	3,074,276	5,359,031	1,256,831	1,691,442
Oxford	Butler	6,767,763	9,597,704	2,086,563	2,613,920
Painesville	Lake	4,825,003	8,631,567	1,121,520	2,045,815
Parma	Cuyahoga	3,080,033	15,312,725	7,990,895	10,552,594
Parma Heights	Cuyahoga	554,067	8,048,978	6,070,887	6,946,748
Pataskala	Licking	1,439,124	2,520,346	145,039	833,819
Perrysburg	Wood	4,245,293	8,501,482	1,859,062	2,474,211
Pickerington	Fairfield	3,145,938	5,066,640	1,272,061	1,440,648
Piqua	Miami	7,285,857	23,250,900	2,097,121	2,731,041
Port Clinton	Ottawa	693,741	2,365,796	1,239,019	1,440,358
Portsmouth	Scioto	0	3,327,651	2,533,075	3,806,761
Powell	Delaware	6,158,157	8,252,416	1,644,472	1,921,719
Ravenna	Portage	2,047,293	4,294,179	1,337,217	1,585,021
Reading	Hamilton	300,314	2,393,867	1,184,327	2,056,334
Reynoldsburg	Franklin	2,798,479	5,558,560	1,246,898	2,107,291
Rittman	Wayne	745,165	1,738,165	639,231	826,685
Riverside	Montgomery	6,843,974	9,360,718	1,908,241	2,057,746
Rocky River	Cuyahoga	2,500,198	10,247,335	5,760,894	6,340,462
Rossford	Wood	3,447,657	5,498,223	1,079,900	1,290,827
Salem	Columbiana	4,500,857	1,363,392	734,817	972,651
Sandusky	Erie	3,509,974	8,336,338	3,941,248	4,691,221
Seven Hills	Cuyahoga	2,871,492	5,831,690	1,867,217	2,325,175
Shaker Heights	Cuyahoga	8,413,342	26,106,388	12,657,003	14,145,736
Sharonville	Hamilton	4,330,808	7,027,850	789,194	1,562,618
Sheffield Lake	Lorain	569,380	2,225,352	1,433,514	1,589,984
Shelby	Richland	1,312,747	2,387,652	589,883	1,715,134
Sidney	Shelby	4,514,113	9,468,636	3,259,927	4,885,226
Silverton	Hamilton	1,479,513	3,382,115	1,667,140	1,903,209
Solon	Cuyahoga	18,755,150	26,293,078	3,615,476	4,620,198
South Euclid	Cuyahoga	3,498,267	13,250,682	807,860	9,120,876
Springboro	Warren	7,460,825	10,339,866	1,917,200	2,398,412
Springdale	Hamilton	4,284,592	10,454,426	2,557,277	4,403,396
Springfield	Clark	5,193,588	15,662,255	6,421,167	9,353,476
St. Bernard	Hamilton	159,023	6,832,936	511,032	1,168,032
St. Clairsville	Belmont	38,454	449,888	348,604	573,676
St. Marys	Auglaize	4,110,549	5,370,352	421,068	974,045
Steubenville	Jefferson	563,162	4,913,338	2,398,792	4,237,352
Stow	Summit	4,049,114	12,550,341	1,673,575	7,868,144
Streetsboro	Portage	2,304,249	6,735,067	2,188,607	3,482,735
Strongsville	Cuyahoga	7,571,611	15,322,698	2,857,460	3,626,537
Sylvania	Lucas	3,468,792	6,089,399	1,541,723	2,010,012

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$27,582	\$0	\$2,548,493	\$2,576,075
199,648	0	820,802	1,020,450
74,682	0	5,085,827	5,160,509
193,516	0	9,606,294	9,799,810
142,610	0	1,186,501	1,329,111
107,702	0	2,562,408	2,670,110
941,383	0	14,910,858	15,852,241
24,441	0	3,643,148	3,667,589
44,953	0	6,938,831	6,983,784
520,398	0	6,065,354	6,585,752
384,194	0	4,375,937	4,760,131
76,131	0	1,026,099	1,102,230
7,173	0	1,679,354	1,686,527
276,110	0	5,751,161	6,027,271
47,871	0	3,578,121	3,625,992
12,534,510	2,638,668	5,346,681	20,519,859
45,477	62,209	817,752	925,438
19,498	0	(498,608)	(479,110)
293,734	0	6,036,963	6,330,697
51,727	0	2,657,431	2,709,158
0	0	337,533	337,533
224,177	3,227,092	0	3,451,269
26,732	109,765	774,983	911,480
70,715	633,933	6,598,324	7,302,972
370,707	0	3,536,166	3,906,873
319,808	0	3,887,588	4,207,396
111,047	0	279,694	390,741
239,790	133,224	3,272,103	3,645,117
276,447	0	3,230,068	3,506,515
635,380	0	11,325,272	11,960,652
267,522	0	5,197,710	5,465,232
39,080	0	596,288	635,368
149,753	0	522,765	672,518
209,212	0	4,374,198	4,583,410
46,411	0	1,432,495	1,478,906
1,834,517	359,302	19,479,061	21,672,880
134,989	165,513	3,829,304	4,129,806
452,474	0	7,488,980	7,941,454
334,467	699,103	5,017,460	6,051,030
1,574,555	0	4,734,224	6,308,779
218,214	0	5,446,690	5,664,904
4,090	0	(127,878)	(123,788)
234,668	0	4,161,639	4,396,307
361,587	0	314,399	675,986
714,764	1,000,000	2,967,433	4,682,197
372,332	0	2,880,000	3,252,332
356,036	0	11,340,125	11,696,161
419,953	0	3,659,434	4,079,387

(Continued)

Summary Data from the General Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Tallmadge	Summit	\$3,514,103	\$6,829,997	\$763,201	\$2,034,438
Tiffin	Seneca	662,320	4,339,553	1,675,873	3,122,854
Tipp City	Miami	3,753,469	5,341,619	940,134	1,289,889
Toledo	Lucas	8,266,000	64,437,000	29,371,000	73,049,000
Toronto	Jefferson	239,754	1,261,671	719,167	778,157
Trenton	Butler	1,936,966	2,863,314	761,796	839,164
Troy	Miami	43,152,362	47,485,317	2,237,278	3,260,400
Twinsburg	Summit	11,259,444	16,269,262	1,516,789	2,326,259
Uhrichsville	Tuscarawas	499,518	1,214,781	489,564	530,144
Union	Montgomery	436,679	995,913	459,969	469,995
University Heights	Cuyahoga	912,053	7,584,097	4,953,200	5,478,467
Upper Arlington	Franklin	24,756,025	42,582,794	12,891,816	14,507,844
Upper Sandusky	Wyandot	55,169	1,541,419	898,706	1,122,755
Urbana	Champaign	407,993	2,458,358	1,175,026	1,653,321
Vandalia	Montgomery	13,476,075	18,116,305	3,193,361	5,974,243
Wadsworth	Medina	5,016,203	7,093,548	575,226	2,137,742
Wapakoneta	Auglaize	2,192,888	3,811,234	1,295,539	1,611,455
Warren	Trumbull	869,956	7,851,409	2,630,229	3,276,397
Warrensville Heights	Cuyahoga	541,153	5,593,268	2,117,038	2,925,359
Washington	Fayette	807,162	2,877,648	1,323,430	1,907,920
Wauseon	Fulton	101,196	1,065,412	425,211	642,130
Waverly	Pike	800,330	1,509,472	360,676	398,721
Wellston	Jackson	0	1,811,123	281,813	1,988,071
West Carrollton	Montgomery	2,071,482	4,559,790	1,026,236	2,926,306
Westerville	Franklin	17,929,989	39,938,362	6,406,482	7,551,560
Westlake	Cuyahoga	24,276,345	42,148,393	11,953,882	13,142,109
Whitehall	Franklin	4,222,961	8,077,479	1,487,511	3,669,839
Wickliffe	Lake	6,620,787	10,340,058	2,334,132	3,128,245
Willard	Huron	1,506,120	2,236,908	126,002	586,346
Willoughby	Lake	6,784,669	15,842,579	4,124,535	5,648,539
Willoughby Hills	Lake	807,884	2,789,407	1,507,376	1,858,644
Willowick	Lake	1,386,643	6,179,431	4,082,839	4,641,843
Wilmington	Clinton	3,865,936	6,349,249	1,199,621	1,749,172
Wooster	Wayne	8,368,686	15,190,293	3,911,779	5,658,066
Worthington	Franklin	1,693,351	7,913,637	3,266,204	4,689,439
Wyoming	Hamilton	2,022,090	6,586,959	3,848,287	4,365,742
Xenia	Greene	361,166	4,284,361	2,110,758	2,241,529
Zanesville	Muskingum	2,188,623	7,000,886	3,086,168	3,492,334

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$166,229	\$0	\$4,629,330	\$4,795,559
295,480	0	921,219	1,216,699
221,064	0	3,830,666	4,051,730
15,095,000	0	(23,707,000)	(8,612,000)
0	0	483,514	483,514
245,323	0	1,778,827	2,024,150
356,805	0	43,868,112	44,224,917
754,433	0	13,188,570	13,943,003
0	0	684,637	684,637
30,581	0	495,337	525,918
198,357	0	1,907,273	2,105,630
1,816,839	8,337,433	17,920,678	28,074,950
2,924	0	415,740	418,664
197,723	0	607,314	805,037
960,140	915,000	10,266,922	12,142,062
611,466	0	4,344,340	4,955,806
122,631	0	2,077,148	2,199,779
324,890	0	4,250,122	4,575,012
49,993	0	2,617,916	2,667,909
51,170	0	918,558	969,728
78,301	0	344,981	423,282
43,665	0	1,067,086	1,110,751
0	0	(176,948)	(176,948)
71,937	0	1,561,547	1,633,484
9,365,218	0	23,021,584	32,386,802
2,472,785	12,135,035	14,398,464	29,006,284
465,734	958,518	2,983,388	4,407,640
97,934	0	7,113,879	7,211,813
61,403	0	1,589,159	1,650,562
1,483,214	1,675,905	7,034,921	10,194,040
108,538	0	822,225	930,763
58,087	0	1,479,501	1,537,588
27,310	0	4,572,767	4,600,077
2,347,652	0	7,184,575	9,532,227
146,353	0	3,077,845	3,224,198
318,675	0	1,902,542	2,221,217
167,371	0	1,875,461	2,042,832
43,490	0	3,465,062	3,508,552

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Alliance	Stark	\$8,691,718	\$16,674,590	\$2,711,960	\$4,656,570
Amherst	Lorain	9,497,917	13,515,360	2,532,018	2,788,701
Ashland	Ashland	5,013,226	10,088,532	3,252,234	3,993,508
Ashtabula	Ashtabula	1,957,156	10,192,628	7,013,903	7,925,854
Athens	Athens	8,400,492	11,510,594	1,151,229	5,122,910
Aurora	Portage	13,502,898	21,432,074	2,557,683	7,361,397
Avon	Lorain	17,383,709	32,081,753	10,278,632	24,537,775
Barberton	Summit	6,072,860	12,583,823	1,440,242	5,152,605
Bay Village	Cuyahoga	10,894,992	23,701,107	2,489,268	12,366,479
Beachwood	Cuyahoga	31,632,422	45,547,433	8,738,114	17,912,277
Beavercreek	Greene	9,023,668	30,480,425	19,762,806	21,172,289
Bedford	Cuyahoga	12,500,456	25,725,192	9,529,331	11,952,208
Bedford Heights	Cuyahoga	2,983,889	11,394,127	6,271,346	7,405,962
Bellbrook	Greene	3,198,658	6,643,787	3,254,355	3,564,431
Bellefontaine	Logan	7,330,651	9,794,290	842,632	3,114,661
Bellevue	Huron	3,961,390	6,794,766	2,082,565	2,425,323
Belpre	Washington	1,648,446	2,729,562	683,685	810,851
Berea	Cuyahoga	7,035,707	17,477,389	6,208,384	7,589,047
Bexley	Franklin	9,833,148	15,361,394	3,750,279	4,928,983
Blue Ash	Hamilton	32,869,196	44,424,918	6,547,938	9,448,476
Bowling Green	Wood	13,296,514	23,932,677	67,320,059	11,884,638
Brecksville	Cuyahoga	13,377,000	25,572,573	10,076,766	13,372,482
Broadview Heights	Cuyahoga	5,957,588	17,844,975	8,876,659	9,759,319
Brook Park	Cuyahoga	13,909,425	22,876,462	4,016,457	6,570,543
Brooklyn	Cuyahoga	8,189,051	19,033,931	3,537,671	4,992,652
Brookville	Montgomery	1,572,733	2,886,584	572,991	828,096
Brunswick	Medina	10,767,848	25,920,729	10,112,026	16,529,858
Bryan	Williams	14,376,349	19,268,644	1,758,584	2,698,419
Bucyrus	Crawford	4,581,598	7,575,582	2,065,290	2,880,319
Cambridge	Guernsey	3,700,354	8,917,711	3,571,853	4,175,769
Canal Fulton	Stark	1,008,273	2,145,218	816,496	974,249
Canfield	Mahoning	3,262,949	5,626,202	1,267,304	1,620,348
Canton	Stark	20,630,325	53,368,807	195,377,463	25,581,044
Carlisle	Warren	1,209,791	2,250,571	452,183	1,671,961
Celina	Mercer	3,503,450	6,713,681	2,370,630	3,352,200
Centerville	Montgomery	14,840,914	31,993,489	13,851,021	15,104,736
Chardon	Geauga	4,243,172	7,319,291	2,062,502	2,546,860
Cheviot	Hamilton	1,122,391	4,392,998	2,690,284	3,027,332
Chillicothe	Ross	4,371,875	10,003,711	2,991,318	9,261,623
Cincinnati	Hamilton	353,368,000	626,407,000	139,713,000	234,251,000
Circleville	Pickaway	3,428,690	9,057,061	3,391,486	4,225,800
Clayton	Montgomery	6,024,027	11,386,510	4,679,191	7,023,196
Cleveland	Cuyahoga	296,227,000	723,049,000	159,924,000	350,627,000
Cleveland Heights	Cuyahoga	15,451,181	42,842,302	19,684,944	26,735,304
Clyde	Sandusky	1,891,169	3,501,851	596,532	1,185,739
Columbus	Franklin	480,193,000	721,400,000	147,383,000	220,082,000
Columbiana	Columbiana	1,647,913	3,049,096	803,940	963,755
Conneaut	Ashtabula	2,349,210	7,203,910	3,846,295	4,617,341

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$1,956,777	\$0	\$10,061,243	\$12,018,020
782,101	0	9,944,558	10,726,659
409,668	0	5,685,356	6,095,024
576,235	412,000	1,278,539	2,266,774
2,705,862	0	3,681,822	6,387,684
4,435,480	0	9,635,197	14,070,677
9,524,153	170,553	(2,150,728)	7,543,978
3,287,585	0	4,143,633	7,431,218
2,003,738	578,947	8,751,943	11,334,628
6,089,861	6,068,150	15,477,145	27,635,156
1,518,185	0	7,789,951	9,308,136
4,062,354	735,639	8,974,991	13,772,984
358,642	0	3,629,523	3,988,165
171,212	0	2,908,144	3,079,356
632,704	0	6,046,925	6,679,629
433,790	0	3,935,653	4,369,443
616,331	1,478	1,300,902	1,918,711
1,294,674	0	8,593,668	9,888,342
3,716,282	1,000,000	5,716,129	10,432,411
10,713,124	0	24,263,318	34,976,442
9,344,448	242,558	2,461,033	12,048,039
6,183,055	1,077,144	4,939,892	12,200,091
460,705	0	7,624,951	8,085,656
2,610,111	1,649,998	12,045,810	16,305,919
4,253,783	0	9,787,496	14,041,279
138,361	0	1,920,127	2,058,488
4,248,739	0	5,142,132	9,390,871
9,354,357	0	7,215,868	16,570,225
3,921,765	22,561	750,937	4,695,263
286,627	0	4,455,315	4,741,942
99,341	0	1,071,628	1,170,969
318,216	87,400	3,600,238	4,005,854
22,190,327	0	5,597,436	27,787,763
156,439	0	422,171	578,610
2,345,443	29,846	986,192	3,361,481
1,053,520	0	15,835,233	16,888,753
596,747	0	4,175,684	4,772,431
131,940	0	1,233,726	1,365,666
335,313	0	406,775	742,088
299,936,000	45,756,000	46,464,000	392,156,000
1,166,413	0	3,664,848	4,831,261
1,918,607	175,556	2,269,151	4,363,314
272,766,000	28,443,000	71,213,000	372,422,000
3,509,344	0	12,597,654	16,106,998
110,896	0	2,205,216	2,316,112
430,134,000	4,951,000	66,233,000	501,318,000
338,637	0	1,746,704	2,085,341
73,950	0	2,512,619	2,586,569

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Cortland	Trumbull	\$1,866,005	\$4,800,182	\$2,796,402	\$3,010,296
Coshocton	Coshocton	2,210,543	4,438,400	1,010,331	2,018,002
Cuyahoga Falls	Summit	13,209,493	51,357,226	15,248,648	32,457,622
Dayton	Montgomery	59,782,400	185,507,043	34,346,468	70,793,041
Deer Park	Hamilton	1,674,563	3,709,759	1,568,803	1,941,200
Defiance	Defiance	6,388,890	11,049,307	958,833	7,536,876
Delaware	Delaware	28,557,094	45,297,251	5,828,916	30,222,114
Delphos	Allen	981,761	2,732,706	1,129,371	1,241,621
Dover	Tuscarawas	3,625,416	7,811,269	2,714,633	3,995,304
Dublin	Franklin	86,231,143	146,606,569	21,786,276	64,138,826
East Liverpool	Columbiana	647,919	3,947,582	2,284,604	2,778,438
East Palestine	Columbiana	596,889	5,263,810	1,304,107	4,416,090
Eaton	Preble	5,813,086	7,560,035	1,108,342	1,482,115
Elyria	Lorain	7,983,555	25,679,058	7,309,035	16,186,710
Englewood	Montgomery	12,528,860	17,109,863	1,809,230	4,184,512
Euclid	Cuyahoga	8,410,041	38,512,587	17,745,714	23,094,559
Fairborn	Greene	11,710,880	24,390,079	9,199,396	14,621,203
Fairfield	Butler	28,670,241	40,101,776	8,824,962	11,626,783
Fairlawn	Summit	12,698,560	17,783,625	2,272,854	4,138,161
Fairview Park	Cuyahoga	4,731,382	13,711,723	6,399,743	7,606,647
Findlay	Hancock	12,851,979	24,836,359	3,272,692	8,321,929
Forest Park	Hamilton	11,395,351	23,502,528	10,365,552	14,647,898
Fostoria	Seneca	2,499,347	7,390,914	1,318,480	2,786,546
Franklin	Warren	8,770,899	14,784,780	4,695,074	6,895,353
Fremont	Sandusky	10,358,032	16,505,054	3,043,905	4,718,283
Gahanna	Franklin	31,177,358	42,553,251	5,248,257	10,025,747
Galion	Crawford	5,190,863	9,930,093	1,807,526	4,324,510
Garfield Heights	Cuyahoga	388,526	23,055,101	20,046,304	26,453,732
Geneva	Ashtabula	2,268,976	5,194,470	2,179,052	2,676,625
Girard	Trumbull	747,120	5,045,606	3,756,920	8,476,765
Grandview Heights	Franklin	4,847,608	10,141,376	2,966,101	5,691,437
Green	Summit	42,511,939	61,991,744	4,727,762	24,058,683
Greenville	Darke	4,248,023	8,037,854	960,703	3,254,967
Grove City	Franklin	38,539,335	50,355,290	9,068,961	11,234,812
Hamilton	Butler	22,641,077	38,716,747	11,454,100	18,436,174
Harrison	Hamilton	3,345,865	7,778,120	3,426,226	4,299,575
Heath	Licking	6,562,198	9,297,437	1,855,500	2,267,093
Highland Heights	Cuyahoga	8,115,175	18,522,333	8,037,473	9,100,713
Hillard	Franklin	19,404,531	24,390,328	4,581,096	7,381,299
Hillsboro	Highland	1,880,069	3,875,577	1,086,017	1,436,489
Hubbard	Trumbull	472,171	1,711,019	412,172	896,047
Huber Heights	Montgomery	29,124,743	57,759,328	25,442,691	29,342,805
Hudson	Summit	24,384,164	38,184,181	9,442,509	24,581,227
Huron	Erie	1,981,278	5,418,985	1,710,154	3,166,483
Independence	Cuyahoga	9,969,776	29,080,634	5,240,413	16,572,567
Indian Hills	Hamilton	13,079,902	20,592,799	6,306,793	7,361,000
Jackson	Jackson	5,074,726	6,874,358	1,153,823	1,373,093
Kent	Portage	18,968,103	31,909,037	5,869,685	11,975,325

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$2,151	\$0	\$1,787,735	\$1,789,886
330,572	0	2,089,826	2,420,398
16,024,031	0	2,875,573	18,899,604
124,904,581	5,322,656	(15,513,235)	114,714,002
0	0	1,768,559	1,768,559
3,150,125	0	362,306	3,512,431
12,909,735	0	2,165,402	15,075,137
578	0	1,490,507	1,491,085
1,428,166	0	2,387,799	3,815,965
36,155,791	1,060,139	45,251,813	82,467,743
181,269	0	987,875	1,169,144
63,243	0	784,477	847,720
267,655	0	5,810,265	6,077,920
10,059,289	0	(566,941)	9,492,348
608,274	0	12,317,077	12,925,351
3,285,701	0	12,132,327	15,418,028
3,572,482	0	6,196,394	9,768,876
9,154,094	0	19,320,899	28,474,993
1,008,436	0	12,637,028	13,645,464
814,631	0	5,290,445	6,105,076
5,529,440	2,309,907	8,675,083	16,514,430
708,061	0	8,146,569	8,854,630
2,007,686	0	2,596,682	4,604,368
1,138,512	0	6,750,915	7,889,427
2,261,936	235,181	9,289,654	11,786,771
8,158,233	7,210,015	17,159,256	32,527,504
644,780	0	4,960,803	5,605,583
51,101	0	(3,449,732)	(3,398,631)
130,191	0	2,387,654	2,517,845
99,211	0	(3,530,370)	(3,431,159)
604,307	0	3,845,632	4,449,939
12,364,015	0	25,569,046	37,933,061
1,177,112	0	3,605,775	4,782,887
8,944,200	0	30,176,278	39,120,478
3,235,741	0	17,044,832	20,280,573
383,438	0	3,095,107	3,478,545
505,442	0	6,524,902	7,030,344
396,730	0	9,024,890	9,421,620
6,810,782	0	10,198,247	17,009,029
373,085	0	2,066,003	2,439,088
37,725	0	777,247	814,972
2,668,359	0	25,748,164	28,416,523
4,227,885	0	9,375,069	13,602,954
647,196	36,597	1,568,709	2,252,502
14,944,719	0	(2,436,652)	12,508,067
1,212,203	0	12,019,596	13,231,799
456,826	0	5,044,439	5,501,265
4,540,494	2,189,748	13,203,470	19,933,712

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Kettering	Montgomery	\$68,055,820	\$91,347,959	\$16,920,348	\$23,881,200
Kirtland	Lake	1,559,291	4,862,017	2,648,201	3,041,294
Lakewood	Cuyahoga	10,004,085	40,175,173	22,925,427	26,295,112
Lebanon	Warren	17,317,698	26,399,035	7,062,382	9,070,659
Lima	Allen	10,800,089	37,570,531	20,903,845	24,592,808
Logan	Hocking	1,815,099	3,853,159	1,275,793	1,561,041
London	Madison	3,827,916	6,985,315	2,288,916	3,035,946
Lorain	Lorain	8,342,161	43,221,746	13,345,117	19,368,953
Louisville	Stark	2,011,211	3,881,043	992,720	1,292,930
Loveland	Hamilton	2,564,246	10,083,566	3,475,081	6,063,396
Lyndhurst	Cuyahoga	15,854,046	27,186,178	9,489,820	11,111,545
Macedonia	Summit	4,166,389	10,709,786	3,156,341	5,874,683
Madeira	Hamilton	2,356,580	6,272,226	3,102,019	3,826,340
Mansfield	Richland	6,671,921	30,611,471	15,225,553	21,824,449
Maple Heights	Cuyahoga	1,723,164	15,116,546	11,612,788	14,154,551
Marietta	Washington	5,748,918	10,095,678	1,945,683	3,239,391
Martins Ferry	Belmont	1,984,128	4,588,009	1,996,635	2,239,376
Marysville	Union	8,732,479	17,216,273	3,523,355	18,850,386
Mason City	Warren	37,545,520	57,804,872	11,434,938	21,409,930
Massillon	Stark	3,011,228	15,103,589	5,753,009	8,364,829
Maumee	Lucas	28,800,877	38,576,275	4,289,086	7,054,317
Mayfield Heights	Cuyahoga	16,646,932	26,385,440	6,712,211	8,320,155
Medina	Medina	45,046,838	59,440,148	6,082,938	11,200,907
Mentor	Lake	22,819,080	63,951,048	28,775,948	39,983,613
Mentor-On-The-Lake	Lake	1,101,669	5,336,450	670,682	3,457,924
Miamisburg	Montgomery	12,897,917	20,811,118	5,275,997	7,149,839
Middleburg Hts	Cuyahoga	5,658,849	15,809,040	5,709,399	7,770,968
Middletown	Butler	25,806,620	62,595,934	26,311,758	32,673,921
Milford	Clermont	7,381,901	11,071,180	3,423,145	4,005,742
Monroe	Butler	9,149,782	34,067,381	23,962,288	24,943,215
Montgomery	Hamilton	27,175,649	40,416,622	10,031,462	11,870,223
Moraine	Montgomery	14,404,379	19,166,707	2,315,011	4,419,548
Mount Healthy	Hamilton	709,251	2,583,338	1,656,558	1,905,377
Mount Vernon	Knox	8,211,510	15,608,466	4,378,702	5,571,674
Munroe Falls	Summit	3,140,168	4,734,774	1,178,860	1,305,298
Napoleon	Henry	4,792,987	7,731,010	1,811,571	2,177,454
Nelsonville	Athens	3,394,522	4,526,622	873,057	1,234,138
New Carlisle	Clark	1,009,315	4,425,603	2,425,678	3,265,483
New Franklin	Summit	3,366,234	7,799,271	3,742,498	4,268,221
New Philadelphia	Tuscarawas	4,480,162	11,163,087	4,146,855	5,021,523
Newark	Licking	7,610,261	23,774,508	10,920,220	13,249,439
Niles	Trumbull	11,263,114	18,788,053	2,229,596	7,437,679
North Canton	Stark	5,416,698	10,631,644	1,619,530	5,577,746
North Olmsted	Cuyahoga	10,806,361	29,601,986	13,077,544	14,751,686
North Ridgeville	Lorain	7,555,426	22,919,235	13,449,621	15,576,277
North Royalton	Cuyahoga	10,867,536	22,169,208	7,797,023	9,651,357
Northwood	Wood	4,870,329	6,862,525	1,165,856	1,455,391
Norton	Summit	4,881,162	10,679,161	3,973,012	6,857,253

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$28,917,692	\$104,717	\$38,444,350	\$67,466,759
16,088	0	1,804,635	1,820,723
2,916,769	0	10,963,292	13,880,061
13,256,593	0	4,071,783	17,328,376
4,509,045	0	8,468,678	12,977,723
350,273	0	1,941,845	2,292,118
600,466	0	3,348,903	3,949,369
17,475,808	0	6,376,985	23,852,793
155,066	0	2,433,047	2,588,113
188,594	0	3,831,576	4,020,170
2,534,762	0	13,539,871	16,074,633
518,822	500,000	3,816,281	4,835,103
279,204	0	2,166,682	2,445,886
4,842,465	0	3,944,567	8,787,032
262,385	0	699,610	961,995
5,048,702	34,259	1,773,326	6,856,287
175,832	0	2,172,801	2,348,633
1,598,637	0	(3,232,750)	(1,634,113)
13,379,569	0	23,015,373	36,394,942
4,564,833	0	2,173,927	6,738,760
953,279	0	30,568,679	31,521,958
401,969	553,388	17,109,928	18,065,285
6,301,347	0	41,937,894	48,239,241
5,853,985	0	18,113,450	23,967,435
2,032,439	0	(153,913)	1,878,526
2,075,364	156,930	11,428,985	13,661,279
1,268,829	0	6,769,243	8,038,072
11,024,725	0	18,897,288	29,922,013
137,220	0	6,928,218	7,065,438
1,961,971	0	7,162,195	9,124,166
4,345,630	0	24,200,769	28,546,399
3,845,246	0	10,901,913	14,747,159
0	0	677,961	677,961
1,189,289	0	8,847,503	10,036,792
113,710	0	3,315,766	3,429,476
501,688	0	5,051,868	5,553,556
19,451	0	3,273,033	3,292,484
158,100	0	1,002,020	1,160,120
141,086	0	3,389,964	3,531,050
135,322	0	6,006,242	6,141,564
4,560,621	0	5,964,448	10,525,069
1,325,103	0	10,025,271	11,350,374
2,299,212	757,000	1,997,686	5,053,898
1,294,343	0	13,555,957	14,850,300
575,946	0	6,767,012	7,342,958
1,651,758	0	10,866,093	12,517,851
92,982	0	5,314,152	5,407,134
2,672,355	786,985	362,568	3,821,908

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Norwalk	Huron	\$9,769,723	\$16,209,533	\$622,767	\$4,256,849
Norwood	Hamilton	3,957,340	14,051,478	7,413,072	9,314,297
Oakwood	Montgomery	12,757,115	17,197,858	3,614,074	6,993,323
Oberlin	Lorain	14,081,549	17,690,515	1,771,879	2,868,160
Olmstead Falls	Cuyahoga	3,917,256	11,714,071	6,594,978	7,185,369
Ontario	Richland	3,098,543	8,554,582	1,057,235	2,118,025
Oregon	Lucas	28,124,398	41,564,637	8,697,743	11,529,126
Orrville	Wayne	5,431,180	8,433,309	1,640,140	3,336,051
Oxford	Butler	11,128,748	16,414,750	2,518,201	4,879,951
Painesville	Lake	5,145,427	16,001,070	1,793,163	7,209,215
Parma	Cuyahoga	11,898,883	35,756,987	16,410,274	23,134,044
Parma Heights	Cuyahoga	3,103,345	15,902,434	10,748,881	17,109,049
Pataskala	Licking	3,780,407	6,382,486	937,678	2,060,545
Perrysburg	Wood	8,307,175	16,249,386	4,337,758	10,616,248
Pickerington	Fairfield	5,081,307	10,199,491	4,236,312	7,476,045
Piqua	Miami	11,716,134	29,604,342	3,235,778	4,497,641
Port Clinton	Ottawa	1,794,894	4,708,248	1,878,742	2,157,076
Portsmouth	Scioto	2,377,053	11,135,481	5,945,835	7,444,209
Powell	Delaware	8,131,892	11,963,306	3,301,438	3,693,920
Ravenna	Portage	5,794,024	15,925,866	2,364,838	3,103,654
Reading	Hamilton	1,891,820	6,197,493	1,889,368	3,575,786
Reynoldsburg	Franklin	13,695,898	21,139,697	47,960,914	6,887,056
Rittman	Wayne	1,709,223	3,469,246	1,214,782	1,519,784
Riverside	Montgomery	10,016,011	16,010,616	5,192,186	6,212,559
Rocky River	Cuyahoga	11,091,425	23,604,537	9,694,555	12,371,963
Rossford	Wood	6,597,616	10,684,782	3,019,635	4,454,914
Salem	Columbiana	2,171,128	5,474,959	2,323,087	3,463,848
Sandusky	Erie	9,083,564	24,987,766	12,225,464	19,919,315
Seven Hills	Cuyahoga	4,451,158	12,415,617	6,658,660	7,460,763
Shaker Heights	Cuyahoga	35,921,763	60,593,430	18,969,419	22,292,671
Sharonville	Hamilton	11,835,536	19,370,527	4,204,295	10,384,032
Sheffield Lake	Lorain	1,541,035	8,832,822	3,054,914	6,670,509
Shelby	Richland	4,860,196	7,017,002	1,323,589	2,577,804
Sidney	Shelby	894,170	15,766,755	4,904,342	6,786,154
Silverton	Hamilton	2,819,281	4,996,340	1,762,402	2,089,333
Solon	Cuyahoga	28,070,474	46,910,648	13,712,160	15,642,932
South Euclid	Cuyahoga	10,919,362	44,677,395	13,019,404	34,383,231
Springboro	Warren	12,776,855	24,320,618	6,275,689	9,419,800
Springdale	Hamilton	5,601,196	12,617,010	3,357,448	5,983,992
Springfield	Clark	16,199,557	60,960,776	16,110,408	25,540,732
St. Bernard	Hamilton	760,824	9,066,936	621,256	1,815,617
St. Clairsville	Belmont	296,312	2,857,777	1,532,092	2,024,309
St. Marys	Auglaize	11,870,385	15,460,510	1,152,231	2,142,799
Steubenville	Jefferson	4,789,521	14,644,149	6,517,612	11,309,071
Stow	Summit	10,683,245	23,992,738	2,674,179	12,866,309
Streetsboro	Portage	4,384,991	10,716,778	3,007,013	4,754,053
Strongsville	Cuyahoga	27,877,605	51,069,721	15,692,475	24,786,393
Sylvania	Lucas	20,415,060	26,037,388	3,240,399	4,456,681

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$7,176,526	\$0	\$4,776,158	\$11,952,684
344,706	0	4,392,475	4,737,181
622,548	3,674	9,578,313	10,204,535
1,735,840	0	13,086,515	14,822,355
587,538	0	3,941,164	4,528,702
651,839	0	5,784,718	6,436,557
7,077,271	0	22,958,240	30,035,511
227,682	0	4,869,576	5,097,258
2,495,138	0	9,039,661	11,534,799
2,417,333	0	6,374,522	8,791,855
651,753	0	11,971,190	12,622,943
192,099	0	(1,398,714)	(1,206,615)
102,111	0	4,219,830	4,321,941
2,206,638	0	3,426,500	5,633,138
107,850	0	2,615,596	2,723,446
16,753,405	3,006,615	5,346,681	25,106,701
1,665,388	68,032	817,752	2,551,172
505,474	0	3,185,798	3,691,272
387,238	0	7,882,148	8,269,386
5,901,318	0	6,920,894	12,822,212
1,395,991	0	1,225,716	2,621,707
2,485,218	2,361,389	9,406,034	14,252,641
98,978	109,765	1,740,719	1,949,462
421,632	633,933	8,742,492	9,798,057
5,263,829	0	5,968,745	11,232,574
345,045	0	5,884,823	6,229,868
1,151,347	0	859,764	2,011,111
6,008,722	133,224	(1,073,495)	5,068,451
572,802	0	4,382,052	4,954,854
6,021,216	0	32,279,543	38,300,759
2,047,457	0	6,939,038	8,986,495
157,778	0	2,004,535	2,162,313
475,398	0	3,963,800	4,439,198
1,276,539	0	7,704,062	8,980,601
90,485	0	2,816,522	2,907,007
11,431,478	359,302	19,476,936	31,267,716
7,552,104	165,513	2,576,547	10,294,164
6,162,519	0	8,738,299	14,900,818
797,184	699,103	5,136,731	6,633,018
32,324,497	0	3,095,547	35,420,044
386,108	0	6,865,211	7,251,319
677,808	0	155,660	833,468
1,919,676	0	11,398,035	13,317,711
673,904	0	2,661,174	3,335,078
2,098,034	1,000,000	8,028,395	11,126,429
975,522	0	4,987,203	5,962,725
3,645,005	0	22,638,323	26,283,328
1,222,672	0	20,358,035	21,580,707

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Tallmadge	Summit	\$5,090,664	\$11,556,083	\$1,988,339	\$5,530,278
Tiffin	Seneca	3,050,572	9,145,143	2,711,079	5,366,598
Tipp City	Miami	4,817,875	8,408,945	2,565,084	4,003,221
Toledo	Lucas	7,998,000	213,071,000	94,731,000	222,670,000
Toronto	Jefferson	1,022,011	2,735,677	1,347,720	1,469,283
Trenton	Butler	3,355,425	4,729,552	1,165,879	1,508,565
Troy	Miami	50,341,041	58,709,772	3,296,556	4,479,392
Twinsburg	Summit	20,472,460	27,240,486	2,868,826	4,721,062
Uhrichsville	Tuscarawas	1,320,998	2,576,775	929,366	1,034,368
Union	Montgomery	1,812,007	5,022,823	2,961,840	3,563,815
University Heights	Cuyahoga	3,020,279	11,560,587	6,716,029	7,659,238
Upper Arlington	Franklin	50,721,364	71,954,412	15,892,586	18,639,004
Upper Sandusky	Wyandot	1,272,894	2,758,109	1,062,300	1,334,615
Urbana	Champaign	4,197,085	7,284,738	1,690,164	2,598,699
Vandalia	Montgomery	2,524,949	29,541,116	3,697,965	11,623,227
Wadsworth	Medina	19,448,178	28,403,306	2,312,789	7,383,184
Wapakoneta	Auglaize	5,633,193	8,937,573	2,375,110	2,837,738
Warren	Trumbull	4,885,508	24,801,051	5,078,655	9,346,267
Warrensville Heights	Cuyahoga	4,237,345	11,499,889	4,224,229	11,166,403
Washington	Fayette	3,376,732	8,607,353	4,013,220	4,854,633
Wauseon	Fulton	2,781,419	4,980,386	642,988	874,934
Waverly	Pike	1,595,124	3,149,311	1,168,444	1,274,375
Wellston	Jackson	2,659,062	6,394,331	676,800	3,339,709
West Carrollton	Montgomery	3,250,680	7,497,201	2,137,442	4,346,648
Westerville	Franklin	48,613,443	85,830,483	20,215,246	37,328,942
Westlake	Cuyahoga	59,083,966	94,866,862	19,990,015	31,625,549
Whitehall	Franklin	11,000,484	16,209,301	1,824,758	6,070,492
Wickliffe	Lake	10,058,647	15,147,216	3,585,569	4,734,104
Willard	Huron	6,456,800	7,987,235	292,656	1,629,715
Willoughby	Lake	14,246,688	31,569,992	8,380,891	19,626,805
Willoughby Hills	Lake	2,200,139	6,342,913	3,407,404	4,407,395
Willowick	Lake	6,231,175	14,158,894	7,126,738	8,573,103
Wilmington	Clinton	6,057,951	10,776,107	2,717,084	4,389,137
Wooster	Wayne	15,028,782	28,636,452	7,028,032	13,061,186
Worthington	Franklin	11,929,587	19,950,165	3,840,157	6,038,248
Wyoming	Hamilton	6,069,015	12,010,673	4,013,707	5,142,707
Xenia	Greene	6,639,480	13,369,991	3,637,774	4,567,786
Zanesville	Muskingum	4,984,252	14,211,501	5,377,518	7,503,670

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$611,021	\$0	\$5,414,784	\$6,025,805
1,133,448	0	2,645,097	3,778,545
652,917	0	3,752,807	4,405,724
55,814,000	0	(65,413,000)	(9,599,000)
0	0	1,266,394	1,266,394
320,295	2,578,083	322,609	3,220,987
4,184,177	0	50,046,203	54,230,380
1,556,485	0	20,962,939	22,519,424
0	0	1,542,407	1,542,407
49,815	0	1,409,193	1,459,008
253,739	0	3,647,610	3,901,349
4,997,447	8,337,433	39,980,528	53,315,408
289,420	0	1,134,074	1,423,494
407,406	0	4,278,633	4,686,039
6,682,319	915,000	10,320,570	17,917,889
3,787,114	0	17,233,008	21,020,122
933,820	0	5,166,015	6,099,835
11,291,229	0	4,163,555	15,454,784
73,941	0	259,545	333,486
325,586	0	3,427,134	3,752,720
3,760,471	0	344,981	4,105,452
95,138	0	1,779,798	1,874,936
356,524	0	2,698,098	3,054,622
717,041	0	2,433,512	3,150,553
19,590,014	0	28,911,527	48,501,541
38,295,969	12,150,642	12,794,702	63,241,313
1,043,572	958,518	8,136,719	10,138,809
136,902	0	10,276,210	10,413,112
1,941,441	0	4,416,079	6,357,520
9,179,978	1,675,905	1,087,304	11,943,187
314,169	0	1,621,349	1,935,518
1,355,443	0	4,230,348	5,585,791
662,889	0	5,724,081	6,386,970
3,694,087	0	11,881,179	15,575,266
2,434,772	0	11,477,145	13,911,917
902,937	0	5,965,029	6,867,966
1,607,920	0	7,194,285	8,802,205
456,779	0	6,251,052	6,707,831

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Alliance	Stark	\$818,284	\$7,762,088	\$0	\$224,081
Amherst	Lorain	880,914	3,033,460	0	97,555
Ashland	Ashland	498,020	7,141,236	0	1,646,703
Ashtabula	Ashtabula	1,048,840	5,064,204	0	226,824
Athens	Athens	840,947	6,594,725	138,192	931,064
Aurora	Portage	1,433,684	9,251,187	1,141,430	162,918
Avon	Lorain	1,492,802	4,931,551	0	472,696
Barberton	Summit	1,225,917	11,310,138	0	1,843,966
Bay Village	Cuyahoga	3,636,944	4,672,462	0	214,439
Beachwood	Cuyahoga	2,572,961	17,821,568	2,990,223	2,051,510
Beavercreek	Greene	1,344,354	0	0	177,899
Bedford	Cuyahoga	2,242,109	8,162,205	0	747,357
Bedford Heights	Cuyahoga	1,422,955	7,453,724	0	2,602,009
Bellbrook	Greene	588,035	0	0	31,452
Bellefontaine	Logan	460,137	4,991,092	22,491	32,050
Bellevue	Huron	701,333	3,254,559	0	960
Belpre	Washington	238,503	1,020,429	0	355,040
Berea	Cuyahoga	1,573,174	10,922,715	283,047	573,563
Bexley	Franklin	669,003	5,771,846	172,768	0
Blue Ash	Hamilton	2,122,642	27,411,890	875,608	721,373
Bowling Green	Wood	1,633,543	5,824,843	2,227,602	1,721,612
Brecksville	Cuyahoga	1,834,145	12,145,759	0	37,063
Broadview Heights	Cuyahoga	8,729,257	0	0	398,932
Brook Park	Cuyahoga	1,684,274	15,676,613	271,452	2,360,691
Brooklyn	Cuyahoga	660,488	14,058,354	240,105	955,357
Brookville	Montgomery	138,560	2,483,510	0	767,161
Brunswick	Medina	1,602,507	1,138,168	0	132,105
Bryan	Williams	6,619,112	0	0	118,087
Bucyrus	Crawford	503,846	2,614,656	37,255	381,091
Cambridge	Guernsey	291,225	4,367,833	0	4,400
Canal Fulton	Stark	208,175	1,758,266	0	3,903
Canfield	Mahoning	0	2,308,433	0	243,066
Canton	Stark	3,692,536	30,310,752	0	10,834,094
Carlisle	Warren	70,820	590,930	0	0
Celina	Mercer	287,764	2,704,711	546,811	286,730
Centerville	Montgomery	12,415,470	0	0	282,212
Chardon	Geauga	392,882	4,893,513	0	75,897
Cheviot	Hamilton	1,702,795	1,682,172	74,765	177,843
Chillicothe	Ross	937,381	8,611,759	230,591	3,219,514
Cincinnati	Hamilton	249,799,000	0	0	18,652,000
Circleville	Pickaway	768,950	1,349,333	160,355	211,192
Clayton	Montgomery	366,512	1,395,724	117,105	640,924
Cleveland	Cuyahoga	38,568,000	267,355,000	0	25,826,000
Cleveland Heights	Cuyahoga	6,996,690	20,623,037	0	2,885,716
Clyde	Sandusky	611,245	2,977,094	0	188,459
Columbus	Franklin	52,567,000	487,243,000	0	55,401,000

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$4,569,955	\$0	\$467,842	\$499,650	\$14,341,900	\$0
630,113	0	227,110	224,902	5,094,054	0
1,380,418	0	647,075	367,511	11,680,963	0
1,680,977	0	712,377	417,245	9,150,467	250,000
1,217,622	3,586	1,845,108	91,434	11,662,678	0
514,104	0	178,581	142,635	12,824,539	1,759
1,688,412	0	1,054,182	210,465	9,850,108	1,505,669
2,763,810	0	273,183	555,488	17,972,502	25,252
1,756,760	20,613	929,576	234,138	11,464,932	0
667,634	0	895,602	1,103,704	28,103,202	0
1,878,039	144,479	929,325	136,045	4,610,141	0
1,902,432	0	1,635,330	57,734	14,747,167	6,014
936,981	0	610,675	161,704	13,188,048	0
305,363	525	145,311	12,401	1,083,087	0
656,420	0	555,687	105,598	6,823,475	0
227,811	0	152,366	67,886	4,404,915	0
404,080	0	274,689	33,689	2,326,430	3,721
1,464,417	2,683	1,870,709	266,511	16,956,819	1,817
3,398,858	0	325,630	195,516	10,533,621	6,944,974
3,165,614	0	467,295	142,297	34,906,719	49,868
2,139,777	0	862,311	619,115	15,028,803	0
1,067,176	0	697,301	425,179	16,206,623	13,733
990,942	13,779	832,940	1,080,317	12,046,167	1,080
1,831,304	0	871,663	246,301	22,942,298	8,660
1,213,423	0	535,159	146,206	17,809,092	0
354,223	0	86,249	38,438	3,868,141	9,672
1,282,348	0	809,072	53,067	5,017,267	0
701,717	0	543,369	390,917	8,373,202	1,570
700,737	0	83,928	166,816	4,488,329	750
912,004	0	678,431	197,423	6,451,316	0
291,376	0	25,773	16,995	2,304,488	0
678,062	3,477	124,561	50,443	3,408,042	1
6,110,500	0	1,677,964	2,082,890	54,708,736	1,800,000
101,942	36,109	103,356	37,912	941,069	0
1,009,514	0	404,654	155,173	5,395,357	306,599
2,946,098	21,623	237,961	146,090	16,049,454	0
429,830	0	1,004,973	311,031	7,108,126	57,121
610,299	0	129,376	85,080	4,462,330	0
1,871,482	50,186	1,505,729	327,282	16,753,924	661,266
45,393,000	0	7,400,000	16,958,000	338,202,000	12,167,000
2,057,540	0	535,282	208,464	5,291,116	0
1,009,584	0	4,778	31,698	3,566,325	31,390
92,115,000	0	23,714,000	24,832,000	472,410,000	18,957,000
5,404,568	15,233	3,917,391	1,664,044	41,506,679	24,273
346,758	26,148	65,110	164,683	4,379,497	176,317
49,619,000	0	29,334,000	14,569,000	688,733,000	15,582,000
(Continued)					

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Columbiana	Columbiana	\$341,131	\$0	\$0	\$57,733
Conneaut	Ashtabula	375,163	1,943,175	141,724	0
Cortland	Trumbull	501,510	0	0	9,179
Coshocton	Coshocton	401,736	2,065,444	47,276	312,419
Cuyahoga Falls	Summit	10,104,436	0	255,081	3,527,113
Dayton	Montgomery	8,933,194	98,824,027	14,456,090	25,345,718
Deer Park	Hamilton	2,229,088	0	0	76,285
Defiance	Defiance	547,500	5,339,037	0	694,839
Delaware	Delaware	1,354,383	10,078,590	54,465	980,732
Delphos	Allen	324,613	1,593,492	0	400,235
Dover	Tuscarawas	787,830	3,520,457	0	813,825
Dublin	Franklin	0	49,864,696	0	864,008
East Liverpool	Columbiana	170,728	2,531,678	0	0
East Palestine	Columbiana	950,018	0	0	263,573
Eaton	Preble	555,171	945,541	0	68,950
Elyria	Lorain	1,330,979	17,584,638	707,350	1,730,309
Englewood	Montgomery	812,136	5,908,774	0	172,852
Euclid	Cuyahoga	1,608,748	22,165,312	0	5,662,863
Fairborn	Greene	1,639,047	7,640,379	654,225	2,748,052
Fairfield	Butler	18,311,333	22,165,312	0	660,289
Fairlawn	Summit	819,090	6,708,686	0	364,532
Fairview Park	Cuyahoga	2,672,416	4,663,957	0	528,987
Findlay	Hancock	2,159,097	0	0	321,919
Forest Park	Hamilton	8,915,521	0	0	94,353
Fostoria	Seneca	644,703	4,599,590	0	506,754
Franklin	Warren	390,791	5,844,404	172,307	103,370
Fremont	Sandusky	844,499	0	0	18,985
Gahanna	Franklin	1,615,358	13,838,380	901,175	3,542,692
Galion	Crawford	369,422	1,940,434	460,074	1,042,117
Garfield Heights	Cuyahoga	8,776,523	6,764,220	0	2,712,993
Geneva	Ashtabula	523,272	2,588,397	0	275,207
Girard	Trumbull	239,559	2,679,041	0	0
Grandview Heights	Franklin	1,470,348	4,617,126	0	919,255
Green	Summit	1,508,806	15,992,617	373,103	0
Greenville	Darke	1,367,505	5,528,801	0	40,395
Grove City	Franklin	1,048,879	17,569,012	894,654	185,754
Hamilton	Butler	6,005,841	17,060,639	0	2,870,523
Harrison	Hamilton	1,112,413	2,927,922	0	0
Heath	Licking	5,069,187	0	0	395,060
Highland Heights	Cuyahoga	758,573	9,254,887	35,579	332,111
Hillard	Franklin	1,936,497	11,404,940	0	2,353,383
Hillsboro	Highland	3,069,264	0	0	634,500
Hubbard	Trumbull	282,874	1,936,008	0	1,226
Huber Heights	Montgomery	1,565,400	5,231,579	0	1,192,364
Hudson	Summit	2,419,572	12,319,000	0	340,480
Huron	Erie	278,171	2,001,129	0	642,858

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$583,931	\$0	\$145,493	\$177,600	\$1,305,888	\$690,000
943,457	369	697,511	66,339	4,167,738	0
348,021	0	140,094	30,081	1,028,885	0
1,169,683	0	10,985	158,690	4,166,233	147,765
4,661,847	0	551,847	489,884	19,590,208	13,432,458
1,013,517	156,559	2,641,276	4,541,564	155,911,945	69,863
435,963	0	87,944	6,491	2,835,771	0
975,877	0	697,666	226,016	8,480,935	0
2,530,991	0	775,282	410,800	16,185,243	13,480
619,269	0	87,410	121,361	3,146,380	0
1,599,584	0	49,639	167,623	6,938,958	0
1,688,998	0	1,786,600	1,129,623	55,333,925	0
378,642	0	641,758	4,694	3,727,500	0
129,111	0	87,803	69,308	1,499,813	0
615,855	0	626,625	73,390	2,885,532	0
3,699,802	15,712	825,269	27,106	25,921,165	200,000
711,474	30,075	83,272	235,850	7,954,433	670
5,514,651	0	1,741,418	421,853	37,114,845	113,876
2,258,933	0	1,200,685	226,900	16,368,221	207,340
2,257,935	19,631	1,417,664	(21,598,876)	23,233,288	17,115
1,367,781	0	387,985	3,104,256	12,752,330	0
1,961,792	0	0	429,661	10,256,813	5,400
4,987,489	0	1,521,848	3,003,708	11,994,061	16,697,374
581,551	10,659	271,890	176,466	10,050,440	25,000
702,750	0	30,129	245,871	6,729,797	2,614
601,961	0	612,176	219,544	7,944,553	197,000
1,213,885	0	242,123	205,978	2,525,470	5,510,000
4,091,337	0	747,519	1,165,626	25,902,087	43,957
561,148	0	187,785	42,786	4,603,766	0
3,230,585	0	1,551,063	496,766	23,532,150	929,671
342,577	0	212,665	18,171	3,960,289	0
398,050	64	1,033,043	121,969	4,471,726	0
1,027,701	0	280,456	141,602	8,456,488	0
1,442,671	0	231,943	712,103	20,261,243	1,486,724
846,861	13,225	214,777	113,657	8,125,221	0
6,587,375	51,290	806,582	845,863	27,989,409	25,196
5,304,002	0	1,423,637	408,192	33,072,834	811,025
796,346	0	406,889	97,663	5,341,233	0
773,167	0	198,828	135,969	6,572,211	0
799,945	2,005	376,288	160,159	11,719,547	9,404
1,290,467	0	1,106,017	197,201	18,288,505	53,767
387,137	0	226,677	46,661	4,364,239	89,840
216,848	0	139,001	162,038	2,737,995	0
1,387,512	0	206,162	395,992	9,979,009	58,991
3,179,703	51,139	69,563	1,126,609	19,506,066	20,825
415,968	0	414,343	144,668	3,897,137	0

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Independence	Cuyahoga	\$859,490	\$22,251,649	\$996,437	\$364,168
Indian Hills	Hamilton	835,064	0	0	416,649
Jackson	Jackson	425,219	0	669,828	1,854,678
Kent	Portage	1,616,692	0	0	1,191,232
Kettering	Montgomery	7,579,402	36,417,018	0	147,385
Kirtland	Lake	602,013	2,917,190	0	133,121
Lakewood	Cuyahoga	6,907,886	17,850,439	0	1,084,946
Lebanon	Warren	1,206,503	3,239,733	1,307,668	628,958
Lima	Allen	1,387,801	14,750,034	0	5,310,397
Logan	Hocking	217,285	2,375,880	0	150,401
London	Madison	3,442,731	0	0	233,284
Lorain	Lorain	2,581,689	1,493,002	0	777,677
Louisville	Stark	467,592	2,491,850	0	235,554
Loveland	Hamilton	1,013,205	3,483,522	0	668,500
Lyndhurst	Cuyahoga	2,806,261	6,164,594	0	531,591
Macedonia	Summit	1,806,294	5,466,417	0	687,557
Madeira	Hamilton	4,206,916	0	0	112,748
Mansfield	Richland	2,033,052	365,864	0	78,639
Maple Heights	Cuyahoga	2,497,770	0	5,223	519,095
Marietta	Washington	524,430	5,543,127	481,146	1,482,397
Martins Ferry	Belmont	149,379	1,241,164	0	26,000
Marysville	Union	1,572,934	10,235,375	107,354	1,437,328
Mason City	Warren	20,449,001	0	0	1,359,252
Massillon	Stark	1,346,827	10,934,523	0	821,492
Maumee	Lucas	1,348,388	0	0	1,175,890
Mayfield Heights	Cuyahoga	3,570,291	10,672,503	162,374	896,547
Medina	Medina	1,432,872	2,294,600	697	349,082
Mentor	Lake	1,534,314	31,076,262	0	5,697,180
Mentor-On-The-Lake	Lake	336,368	847,464	0	531,036
Miamisburg	Montgomery	1,673,928	7,539,952	0	2,310,714
Middleburg Hts	Cuyahoga	1,378,896	11,177,065	514,964	261,075
Middletown	Butler	3,418,236	14,370,444	0	3,841,218
Milford	Clermont	720,903	2,214,565	0	134,151
Monroe	Butler	643,521	5,951,344	0	193,162
Montgomery	Hamilton	8,013,258	0	0	258,977
Moraine	Montgomery	355,628	8,751,988	2,718	366,777
Mount Healthy	Hamilton	362,814	1,373,257	64,220	559,043
Mount Vernon	Knox	8,190,413	0	0	1,535,449
Munroe Falls	Summit	263,225	842,620	0	23,370
Napoleon	Henry	262,757	2,826,059	515,545	265,710
Nelsonville	Athens	173,800	1,227,068	0	8,480
New Carlisle	Clark	152,786	823,137	50,801	0
New Franklin	Summit	1,022,410	0	0	248,927
New Philadelphia	Tuscarawas	930,950	2,115,778	0	108,610
Newark	Licking	2,458,566	0	0	2,104,952
Niles	Trumbull	1,097,350	3,667,372	0	1,218,340

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$1,253,182	\$0	\$823,953	\$681,636	\$27,230,515	\$0
4,688,492	0	34,308	258,060	6,232,573	3,859,107
404,607	0	142,750	485,630	3,982,712	0
2,261,702	0	275,433	218,665	5,563,724	2,206,365
1,637,842	410,113	1,863,506	2,786,572	50,841,838	66,511
677,096	0	40,385	237,521	4,607,326	306,141
6,884,590	0	3,308,978	119,806	36,156,645	1,155,498
1,795,285	0	683,650	225,105	9,086,902	64,345
2,940,217	0	1,761,858	55,533	26,205,840	764,828
525,760	0	57,208	73,405	3,399,939	247,576
345,851	9,816	112,590	63,509	4,207,781	0
7,898,016	0	2,211,824	15,317,283	30,279,491	376,413
366,425	0	99,525	78,303	3,739,249	0
821,482	0	215,540	101,658	6,303,907	0
2,729,797	0	1,342,347	282,948	13,857,538	0
1,289,224	44,113	726,828	129,421	10,149,854	250
1,315,507	0	175,719	261,164	6,072,054	0
3,762,864	49,359	2,322,266	1,079,292	9,691,336	78,538
2,536,337	182,212	1,601,663	183,425	7,525,725	6,840,906
1,022,522	0	567,107	200,561	9,821,290	172,065
431,743	0	162,524	20,049	2,030,859	89,000
1,015,038	0	844,073	230,476	15,442,578	49
2,249,038	0	1,501,649	1,091,888	26,650,828	0
1,766,825	0	1,314,894	345,078	16,529,639	0
2,730,299	6,231	907,695	635,738	6,804,241	11,254,562
2,203,805	0	215,624	714,463	18,435,607	0
2,239,114	0	1,136,233	451,258	7,903,856	24,170
4,902,102	0	2,559,225	1,091,185	46,860,268	0
598,044	1,264	31,447	23,926	2,369,549	61,050
1,464,739	52,391	989,756	1,029,855	15,061,335	0
1,802,895	0	885,368	323,679	16,343,942	0
4,050,487	0	221,108	1,831,822	27,733,315	0
795,394	0	190,081	58,671	4,113,765	0
1,164,619	0	627,355	122,733	8,702,734	1,279
702,185	0	466,838	233,051	9,674,309	243,767
546,777	0	56,045	853,945	10,933,878	496,290
301,543	0	219,863	53,760	2,934,500	0
1,203,448	0	718,804	219,275	11,867,389	1,093
398,473	0	156,470	68,786	1,752,944	0
541,152	634	331,579	402,760	5,146,196	51,518
146,921	0	60,895	142,121	1,759,285	0
156,321	3,170	42,473	2,602	1,231,290	0
661,979	0	103,477	27,717	2,064,510	0
1,238,600	1,760	286,752	195,683	4,878,133	0
3,840,260	16,355	1,614,870	418,536	10,453,539	16,688,500
571,010	0	746,536	442,623	7,743,231	0

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
North Canton	Stark	\$767,386	\$4,333,075	\$0	\$277,969
North Olmsted	Cuyahoga	4,683,907	8,240,353	0	1,212,043
North Ridgeville	Lorain	1,057,570	0	0	0
North Royalton	Cuyahoga	798,059	9,660,643	0	192,223
Northwood	Wood	260,524	3,020,442	22,595	112,138
Norton	Summit	373,765	4,136,502	0	65,764
Norwalk	Huron	784,717	4,014,957	0	110,913
Norwood	Hamilton	2,601,753	14,477,543	12,455	622,625
Oakwood	Montgomery	1,347,765	5,762,811	0	246,462
Oberlin	Lorain	501,535	3,313,558	0	89,157
Olmstead Falls	Cuyahoga	440,793	2,341,681	0	239,753
Ontario	Richland	466,513	2,683,291	0	39,643
Oregon	Lucas	1,031,831	12,888,750	0	1,516,077
Orrville	Wayne	500,638	3,271,627	880,337	279,692
Oxford	Butler	1,223,420	6,712,088	0	960,226
Painesville	Lake	495,686	7,157,251	13,305	57,322
Parma	Cuyahoga	3,742,766	26,995,801	0	610,634
Parma Heights	Cuyahoga	2,442,144	7,775,267	0	1,276,166
Pataskala	Licking	1,066,711	0	0	9,808
Perrysburg	Wood	1,202,754	13,479,113	0	902,880
Pickerington	Fairfield	864,255	4,753,299	104,494	275,219
Piqua	Miami	1,263,334	5,141,225	1,666,606	0
Port Clinton	Ottawa	572,030	2,080,850	161,421	280,437
Portsmouth	Scioto	7,150,530	0	0	341,939
Powell	Delaware	519,303	3,781,176	0	14,070
Ravenna	Portage	596,868	4,476,129	0	4,158
Reading	Hamilton	6,314,133	0	0	827,905
Reynoldsburg	Franklin	8,151,012	0	0	166,021
Rittman	Wayne	345,764	733,144	0	981,357
Riverside	Montgomery	471,919	4,222,589	250,120	2,905
Rocky River	Cuyahoga	3,873,395	8,106,509	37,189	22,177
Rossford	Wood	954,553	3,462,531	0	135,755
Salem	Columbiana	651,015	0	0	71,470
Sandusky	Erie	1,578,882	6,008,088	3,823,598	1,013,084
Seven Hills	Cuyahoga	5,394,467	0	0	904,488
Shaker Heights	Cuyahoga	6,569,004	19,562,027	46,219	5,361,190
Sharonville	Hamilton	12,365,802	0	0	370,795
Sheffield Lake	Lorain	342,512	1,532,996	0	287,810
Shelby	Richland	2,608,960	0	0	369,171
Sidney	Shelby	11,647,541	0	0	1,463,792
Silverton	Hamilton	554,008	1,477,001	0	305,182
Solon	Cuyahoga	821,347	27,948,858	0	761,614
South Euclid	Cuyahoga	3,752,692	8,290,533	0	547,558
Springboro	Warren	666,189	6,474,300	0	1,325,282
Springdale	Hamilton	1,494,203	11,557,740	0	387,996
Springfield	Clark	0	24,205,581	263,273	1,228,849

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$1,408,241	\$0	\$235,302	\$306,516	\$7,328,489	\$16,444
3,186,270	0	991,660	28,750	18,342,983	67,655
1,242,413	0	1,039,539	448,964	3,788,486	6,263,244
1,532,104	0	564,023	131,390	12,878,442	0
594,062	67,523	269,607	80,111	4,427,002	0
801,870	0	174,253	18,627	5,570,781	0
946,819	5,379	756,403	168,340	6,787,528	0
1,411,313	0	471,198	81,742	19,678,629	215,955
1,075,063	0	124,225	192,577	8,748,903	0
1,847,719	689	1,053,810	1,023,724	7,830,192	100,500
459,779	0	227,864	23,362	3,733,232	0
310,709	0	247,118	319,627	4,066,901	8,750
1,191,820	11,128	615,439	1,128,236	18,383,281	1,838
639,986	0	30,764	125,637	5,728,681	0
946,652	0	743,849	224,379	10,810,614	0
1,599,354	0	1,160,536	846,664	11,330,118	1,244,926
6,327,342	0	5,280,908	853,953	43,811,404	0
1,510,768	0	674,039	324,159	14,002,543	1,200
349,013	4,645	376,718	129,426	1,936,321	0
1,615,379	175,951	841,244	218,813	18,436,134	145,573
568,242	0	559,635	431,303	7,556,447	16,249
121,574	0	0	3,331,234	11,523,973	54,980
735,718	0	59,486	107,288	3,997,230	0
1,401,581	0	804,552	183,209	9,881,811	45,369
601,709	0	448,922	285,158	5,650,338	0
972,527	0	481,498	103,485	6,634,665	5,256
626,041	0	281,927	53,176	8,103,182	329,892
1,823,568	0	778,574	559,688	11,478,863	0
565,967	0	26,537	71,987	2,724,756	0
762,565	0	43,623	62,484	5,816,205	0
2,617,257	0	3,070,179	207,641	17,934,347	11,537
859,301	0	41,649	13,752	5,467,541	153
491,878	7,390	295,933	245,382	1,763,068	2,919,863
1,667,802	0	1,595,223	1,279,619	16,966,296	17,078
1,293,973	0	511,703	31,610	8,136,241	17,482
5,522,697	4,523	1,123,387	711,594	38,900,641	38,938
1,015,573	0	824,557	395,851	14,972,578	0
801,266	0	220,015	509,144	3,693,743	21,015
718,402	0	220,081	144,637	4,061,251	0
1,134,692	226,725	126,571	380,476	14,979,797	0
412,528	0	70,614	44,534	2,863,867	645,068
1,345,287	0	799,452	1,386,226	33,062,784	112,607
2,296,850	69,620	1,160,031	244,446	16,361,730	6,447
545,535	39,761	430,597	374,495	9,856,159	0
1,462,000	0	688,192	367,660	15,957,791	0
4,550,472	0	2,400,851	1,727,724	34,376,750	0

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
St. Bernard	Hamilton	\$10,298,681	\$0	\$0	\$165,301
St. Clairsville	Belmont	463,952	0	0	0
St. Marys	Auglaize	1,139,859	2,148,811	0	329,033
Steubenville	Jefferson	1,079,316	7,571,336	0	92,194
Stow	Summit	5,038,563	8,627,611	0	330,497
Streetsboro	Portage	1,141,280	8,795,751	0	378,543
Strongsville	Cuyahoga	436,672	23,673,497	158,630	237,877
Sylvania	Lucas	918,221	1,385,708	0	524,562
Tallmadge	Summit	749,402	7,657,243	0	1,616,399
Tiffin	Seneca	916,667	6,694,561	0	509,135
Tipp City	Miami	2,581,886	0	0	1,353,591
Toledo	Lucas	11,936,000	144,581,000	0	22,006,000
Toronto	Jefferson	112,856	2,033,275	0	30,500
Trenton	Butler	507,119	1,486,715	0	114,809
Troy	Miami	12,848,054	0	0	3,051,090
Twinsburg	Summit	0	19,355,533	111,964	1,389,958
Uhrichsville	Tuscarawas	248,395	921,735	0	21,979
Union	Montgomery	175,123	461,450	0	83,748
University Heights	Cuyahoga	2,250,101	9,284,183	0	459,799
Upper Arlington	Franklin	8,261,538	14,088,064	4,074,563	1,616,721
Upper Sandusky	Wyandot	532,686	1,973,428	0	105,003
Urbana	Champaign	480,920	2,505,795	0	731,633
Vandalia	Montgomery	1,973,483	11,031,533	0	3,215,933
Wadsworth	Medina	1,044,335	0	99,000	355,671
Wapakoneta	Auglaize	377,030	2,171,986	645,090	43,234
Warren	Trumbull	0	15,872,631	0	2,084,254
Warrensville Heights	Cuyahoga	491,573	12,829,743	185,939	344,338
Washington	Fayette	396,106	3,290,033	0	951,162
Wauseon	Fulton	2,083,437	0	0	586,793
Waverly	Pike	1,559,286	0	0	0
Wellston	Jackson	252,236	1,013,452	0	21,651
West Carrollton	Montgomery	5,756,777	0	0	238,123
Westerville	Franklin	3,084,122	31,457,462	0	492,947
Westlake	Cuyahoga	9,895,312	12,707,117	704,258	573,173
Whitehall	Franklin	434,976	16,814,950	0	210,976
Wickliffe	Lake	1,564,099	8,416,184	215,152	315,578
Willard	Huron	244,517	1,506,500	0	532,487
Willoughby	Lake	1,761,049	14,185,589	0	1,363,163
Willoughby Hills	Lake	569,003	3,486,159	130,691	32,420
Willowick	Lake	2,276,426	2,185,643	202,170	411,822
Wilmington	Clinton	595,954	4,106,756	0	1,447,811
Wooster	Wayne	11,295,605	0	0	1,299,700
Worthington	Franklin	2,430,847	14,660,646	167,732	2,358,899
Wyoming	Hamilton	6,917,072	0	0	21,132
Xenia	Greene	0	4,083,217	1,072,225	0
Zanesville	Muskingum	604,731	7,985,236	0	644,716

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$647,179	\$0	\$86,443	\$298,900	\$11,496,504	\$1,108,285
530,462	0	129,524	83,247	1,207,185	0
844,446	0	91,819	265,994	4,819,962	0
2,241,072	0	657,702	537,194	12,178,814	345,569
3,493,906	7,553	3,036,452	862,520	21,397,102	550,000
732,077	0	375,382	283,264	11,706,297	19,822
3,703,601	0	1,345,757	369,775	29,925,809	24,158
1,645,909	0	136,057	1,247,467	5,857,924	9,011,000
1,811,922	11,134	540,076	70,392	12,456,568	39,488
1,282,795	0	332,086	338,089	10,073,333	30
1,354,379	249	131,380	234,120	5,655,605	0
24,188,000	0	6,845,000	1,920,000	211,476,000	12,062,000
308,917	0	51,559	21,218	2,558,325	111,971
388,224	83,704	268,382	104,371	2,953,324	54,667
1,908,033	114,619	66,584	1,421,508	19,409,888	2,036,534
1,189,100	0	462,231	638,715	23,147,501	15,724
358,014	0	65,435	56,440	1,671,998	15,673
191,427	0	34,190	104,742	1,050,680	0
354,346	16,763	701,404	39,717	13,106,313	0
3,506,682	0	1,310,621	1,755,023	34,613,212	1,661,745
827,752	0	529,908	73,019	4,041,796	50,000
767,037	0	648,241	129,391	5,263,017	84,068
1,450,760	0	1,411,826	338,357	19,421,892	0
2,356,827	0	583,806	89,035	4,528,674	4,527,828
573,327	0	100,109	489,878	4,400,654	3,100
3,135,469	0	3,506,789	820,167	25,419,310	127,500
1,324,924	0	401,306	122,339	15,700,162	502,398
1,247,484	0	535,307	182,695	6,602,787	0
521,016	0	45,168	279,973	3,516,387	223,371
405,711	0	136,519	29,215	2,130,731	0
186,106	0	75,963	234,451	1,783,859	0
613,861	0	383,732	271,002	7,263,495	0
6,002,486	0	1,250,223	920,708	43,207,948	786,080
4,410,520	0	723,177	747,410	29,760,967	34,382
1,577,018	181,321	715,062	608,369	20,542,672	41,928
2,192,175	0	526,458	246,040	13,475,686	0
520,733	0	94,176	34,136	2,932,549	4,627
3,378,193	0	2,352,295	143,398	23,183,687	0
869,494	0	2,700,033	149,571	7,937,371	49,887
2,355,062	0	292,463	68,977	7,792,563	100
959,139	77,469	769,360	116,589	8,073,078	0
1,559,899	0	481,874	2,178,114	16,815,192	1,065,680
1,599,714	15,924	511,522	337,696	22,082,980	400,000
610,944	0	92,034	240,288	7,881,470	0
1,973,646	0	1,065,654	297,342	8,492,084	0
3,299,217	0	359,697	553,777	13,447,374	1,131,627

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Alliance	Stark	\$2,387,766	\$6,814,928	\$133,717	\$588,404	\$0	\$657,273
Amherst	Lorain	889,015	3,262,571	121,603	60,975	0	0
Ashland	Ashland	4,740,263	5,604,691	164,800	322,020	0	0
Ashtabula	Ashtabula	3,444,535	5,448,527	51,553	229,247	1,909	22,000
Athens	Athens	4,422,725	5,650,113	505,483	0	451,662	0
Aurora	Portage	2,191,076	5,902,771	922,975	0	1,980,945	0
Avon	Lorain	2,567,063	0	1,086,268	0	0	16,134
Barberton	Summit	3,992,056	8,914,707	776,260	0	152,158	746,732
Bay Village	Cuyahoga	2,752,179	5,146,830	713,924	251,421	157,218	0
Beachwood	Cuyahoga	4,373,874	13,718,843	907,177	583,933	7,014,410	2,254,874
Beavercreek	Greene	1,678,040	0	619,451	122,884	0	1,180,880
Bedford	Cuyahoga	4,420,314	1,582,926	668,849	159,826	1,300,586	1,677,885
Bedford Heights	Cuyahoga	3,365,123	6,208,674	359,760	351,236	0	1,120,826
Bellbrook	Greene	439,633	14,441	80,889	0	14,755	0
Bellefontaine	Logan	2,226,464	3,641,541	39,498	128,911	273,447	0
Bellevue	Huron	1,613,679	1,880,669	18,183	0	0	0
Belpre	Washington	628,520	1,206,564	0	41,547	69,657	50,740
Berea	Cuyahoga	6,190,301	5,120,258	503,772	0	0	419,157
Bexley	Franklin	3,266,621	5,202,633	525,750	91,789	2,142	253,560
Blue Ash	Hamilton	7,134,463	10,007,571	1,601,674	0	0	0
Bowling Green	Wood	4,293,715	7,219,249	578,565	66,711	1,978,403	0
Brecksville	Cuyahoga	5,711,598	3,954,466	808,377	1,105,458	1,670,488	0
Broadview Heights	Cuyahoga	3,975,124	3,866,757	341,455	285,220	315,351	111,339
Brook Park	Cuyahoga	4,776,622	9,992,520	987,183	290,582	680,060	2,062,789
Brooklyn	Cuyahoga	2,054,231	6,109,419	801,511	0	0	1,522,613
Brookville	Montgomery	962,157	1,894,224	0	0	0	0
Brunswick	Medina	2,928,024	119,814	843,506	5,906	0	199,179
Bryan	Williams	2,797,508	1,641,317	0	97,259	0	935,310
Bucyrus	Crawford	1,222,684	3,286,032	0	231,068	40,950	40,133
Cambridge	Guernsey	2,543,208	2,186,612	223,662	0	0	550,054
Canal Fulton	Stark	665,059	0	0	0	12,562	50,195
Canfield	Mahoning	806,865	2,249,687	92,522	29,609	0	0
Canton	Stark	15,779,004	32,845,383	0	2,595,600	1,286,884	2,035,593
Carlisle	Warren	435,684	267,127	110,947	0	0	5,626
Celina	Mercer	1,224,496	2,806,470	44,625	79,768	142,720	84,848
Centerville	Montgomery	4,300,521	6,052,492	289,572	0	0	251,645
Chardon	Geauga	2,792,330	1,494,524	252,417	13,650	1,258,635	0
Cheviot	Hamilton	1,472,108	2,004,131	0	7,174	147,429	108,046
Chillicothe	Ross	5,562,639	9,433,388	119	0	270,248	101,988
Cincinnati	Hamilton	38,545,000	166,647,000	5,678,000	17,151,000	3,222,000	18,440,000
Circleville	Pickaway	2,108,837	2,076,566	9,952	183,508	281,787	118,593
Clayton	Montgomery	1,924,915	0	0	0	0	0
Cleveland	Cuyahoga	72,063,000	301,100,000	1,188,000	5,240,000	34,394,000	34,715,000
Cleveland Heights	Cuyahoga	13,616,055	15,173,880	1,717,269	357,744	2,997,055	1,849,152
Clyde	Sandusky	1,003,248	1,777,797	282,988	431,721	0	0
Columbus	Franklin	91,951,000	473,625,000	20,971,000	0	40,030,000	0
Columbiana	Columbiana	274,146	1,295,777	0	0	0	0
Conneaut	Ashtabula	1,195,724	2,257,891	69,966	312,852	0	40,889
Cortland	Trumbull	777,362	45,671	47,319	0	0	13,610
Coshocton	Coshocton	1,562,177	2,168,901	15,176	377,359	0	135,082
Cuyahoga Falls	Summit	5,758,696	17,446,275	1,228,223	0	0	2,036,439
Dayton	Montgomery	13,632,637	89,644,301	15,195,789	40,130	3,549,220	0
Deer Park	Hamilton	1,245,073	1,197,687	928	0	37,130	33,047
Defiance	Defiance	2,792,555	4,509,749	555,578	209,367	0	542,834
Delaware	Delaware	3,907,997	7,944,102	169,635	0	0	0

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$51,936	\$0	\$0	\$0	\$0	\$0	\$10,634,024	\$0	\$780,797
0	79,784	0	0	0	0	4,413,948	0	700,000
0	22,000	0	0	0	0	10,853,774	0	650,906
22,746	0	0	0	0	0	9,220,517	0	220,000
0	0	0	0	0	0	11,029,983	0	300,000
0	96,780	0	3,043	1,001	0	11,098,591	0	1,632,650
0	0	0	0	0	0	3,669,465	0	5,872,850
0	41,026	0	31,076	2,798	0	14,656,813	0	1,415,453
1,782,344	0	0	0	0	0	10,803,916	0	1,058,250
0	0	0	0	0	0	28,853,111	0	2,537,923
89,176	332,226	0	0	0	0	4,022,657	0	950,935
699,079	0	0	16,092	8,084	0	10,533,641	0	3,710,947
670,384	20,204	0	0	0	0	12,096,207	0	2,716,000
0	0	0	0	0	0	549,718	0	650,000
159,944	125,296	0	0	4,378	0	6,599,479	0	901,624
0	0	0	0	0	0	3,512,531	0	591,640
0	92,255	0	117,319	41,746	0	2,248,348	0	190,000
1,327,127	0	0	0	0	0	13,560,615	0	2,788,670
0	3,619,450	36,796	64,389	6,099	164,250	13,233,479	0	2,160,656
114,224	0	0	0	0	0	18,857,932	0	12,215,913
649,966	0	0	60,000	15,912	0	14,862,521	0	21,240
1,428,798	0	0	0	0	0	14,679,185	0	700,000
934,767	0	0	320,000	178,113	0	10,328,126	0	440,000
2,774,359	0	0	0	0	0	21,564,115	0	1,136,000
1,826,534	0	0	0	0	0	12,314,308	0	715,166
0	38,013	0	4,181	1,221	0	2,899,796	0	854,801
0	0	0	0	0	0	4,096,429	0	22,827
0	0	0	0	0	0	5,471,394	0	2,076,006
0	0	0	18,822	13,617	0	4,853,306	0	275,178
0	2,000	0	23,670	1,164	0	5,530,370	0	700,536
0	0	0	0	0	0	727,816	0	1,551,536
759	266,470	0	0	0	0	3,445,912	0	125,875
0	0	0	0	68,150	0	54,610,614	0	40,000
0	0	0	0	0	0	819,384	0	125,500
194,915	0	0	0	0	0	4,577,842	0	602,375
0	0	0	0	0	0	10,894,230	0	3,849,000
0	64,669	0	66,304	0	0	5,942,529	0	1,080,000
359,732	0	0	0	0	0	4,098,620	0	53,655
843,424	568	0	37,525	37,150	0	16,287,049	0	2,165,204
102,030,000	0	0	0	0	0	351,713,000	0	2,850,000
0	0	0	31,095	2,323	0	4,812,661	0	20,000
0	0	0	0	0	0	1,924,915	0	666,018
19,827,000	0	0	0	0	0	468,527,000	0	16,164,000
2,116,004	91,947	0	15,723	509	0	37,935,338	0	3,351,610
0	0	0	109,323	15,141	0	3,620,218	0	132,448
0	1,107,000	0	0	0	0	627,684,000	0	39,349,000
0	0	0	0	0	0	1,569,923	0	398,400
3,112	0	0	50,914	8,776	0	3,940,124	0	60,750
29,590	0	0	0	0	0	913,552	0	56,000
0	0	0	0	0	0	4,258,695	0	0
0	0	0	0	0	0	26,469,633	0	5,066,216
25,598,035	0	0	0	0	0	147,660,112	0	9,552,426
0	10,095	0	24,612	2,151	0	2,550,723	0	213,188
0	0	0	5,160	378	0	8,615,621	0	444,000
0	0	0	0	0	0	12,021,734	0	3,299,640

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
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(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Delphos	Allen	\$243,460	\$1,973,528	\$0	\$51,650	\$0	\$410,766
Dover	Tuscarawas	1,114,329	3,532,367	103,808	9,324	0	823,753
Dublin	Franklin	20,281,325	294,144	6,004,249	204,704	0	6,028,171
East Liverpool	Columbiana	1,294,996	0	122,389	142,960	0	126,566
East Palestine	Columbiana	434,076	879,378	0	28,095	0	0
Eaton	Preble	1,350,341	1,137,330	204,942	27,129	336,566	0
Elyria	Lorain	6,379,869	13,703,464	777,326	1,577,353	0	1,248,958
Englewood	Montgomery	1,059,517	0	473,301	5,328	0	214,477
Euclid	Cuyahoga	11,990,915	19,997,562	1,073,460	272,263	0	440,101
Fairborn	Greene	5,889,672	0	697,832	0	0	196,177
Fairfield	Butler	7,250,236	10,031,383	1,451,970	22,441	0	2,683,583
Fairlawn	Summit	1,503,749	5,592,117	41,806	122,137	1,792,325	277,175
Fairview Park	Cuyahoga	1,924,650	4,967,697	271,935	1,795	115,010	685,399
Findlay	Hancock	5,616,963	14,732,422	0	1,724,559	0	1,258,449
Forest Park	Hamilton	2,070,213	5,281,744	466,151	21,000	975,727	251,522
Fostoria	Seneca	1,527,813	4,510,462	55,836	153,616	52,058	0
Franklin	Warren	2,188,164	2,832,761	0	0	0	40,410
Fremont	Sandusky	1,781,537	5,008,203	231,809	16,305	0	615,718
Gahanna	Franklin	3,892,201	7,393,910	2,553,705	195,382	1,066,801	2,760,515
Galion	Crawford	1,358,342	747,427	0	435,893	0	0
Garfield Heights	Cuyahoga	8,266,578	11,192,201	118,635	220,596	27,246	0
Geneva	Ashtabula	831,557	1,902,860	97,103	0	0	171,170
Girard	Trumbull	1,720,885	2,549,107	0	52,209	14,639	0
Grandview Heights	Franklin	2,031,014	4,228,563	0	0	317,865	757,289
Green	Summit	7,030,542	1,705,172	0	243,833	0	0
Greenville	Darke	1,880,762	4,178,576	473	311	101,368	420,274
Grove City	Franklin	7,529,658	8,791,211	1,045,168	250,669	0	664,077
Hamilton	Butler	3,283,720	24,322,908	371,177	1,088,105	0	1,273,858
Harrison	Hamilton	1,097,472	2,299,923	134,578	12,562	0	55,160
Heath	Licking	1,418,799	3,651,922	248,970	55,500	0	615,676
Highland Heights	Cuyahoga	2,426,662	5,211,183	90,003	37,892	0	19,703
Hillard	Franklin	4,374,417	8,065,139	2,816,455	171,913	0	2,777,991
Hillsboro	Highland	1,148,347	3,099,527	31,081	0	0	0
Hubbard	Trumbull	379,670	1,683,672	516	14,974	0	3,550
Huber Heights	Montgomery	3,210,664	970,503	963,506	0	0	0
Hudson	Summit	5,194,750	3,846,661	1,264,761	304,824	0	0
Huron	Erie	880,889	1,320,812	0	0	0	0
Independence	Cuyahoga	5,565,206	7,739,210	2,241,800	0	769,039	2,696,945
Indian Hills	Hamilton	1,603,616	4,694,433	1,422,459	142,402	0	946,658
Jackson	Jackson	1,196,652	1,762,075	0	0	115,089	0
Kent	Portage	2,186,391	4,021,836	1,378,158	491,271	0	0
Kettering	Montgomery	11,139,361	22,622,359	0	0	2,787,380	0
Kirtland	Lake	1,706,617	1,312,292	72,136	78,735	1,010,655	112,017
Lakewood	Cuyahoga	7,991,623	16,946,607	1,916,869	612,611	0	1,542,088
Lebanon	Warren	3,720,772	4,106,904	719,343	0	0	390,839
Lima	Allen	7,844,912	15,251,038	870,487	0	1,572,448	917,359
Logan	Hocking	592,965	2,124,322	11,321	295,721	277,007	0
London	Madison	931,156	2,329,328	64,719	300	0	125,704
Lorain	Lorain	8,155,824	15,883,489	938,706	234,319	0	275,681
Louisville	Stark	847,125	1,758,457	151,145	50,860	0	149,882
Loveland	Hamilton	2,175,372	2,524,593	236,337	0	0	607,256
Lyndhurst	Cuyahoga	3,603,082	6,642,064	427,079	56,532	0	677,420
Macedonia	Summit	2,004,138	4,338,533	424,953	204,600	0	0
Madeira	Hamilton	918,369	3,085,560	84,435	0	616,899	91,055
Mansfield	Richland	5,851,801	2,072,513	383,716	9,450	0	415,071

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$0	\$79,497	\$0	\$0	\$0	\$0	\$2,758,901	\$0	\$185,000
610,467	0	0	0	0	0	6,194,048	0	0
3,217,901	147,904	0	0	0	0	36,178,398	0	13,900,000
0	0	0	880	259	0	1,688,050	0	2,173,694
0	0	0	2,472	2,724	0	1,346,745	0	91,341
0	3,234	0	0	0	0	3,059,542	0	138,085
0	105,242	0	0	0	0	23,792,212	0	272,901
0	0	0	0	0	0	1,752,623	0	5,058,500
1,916,687	0	0	231,029	107,289	0	36,029,306	0	305,800
0	33,547	0	10,299	3,469	0	6,830,996	0	10,009,724
510,171	312,023	0	73,549	16,735	0	22,352,091	0	2,255,000
182,337	0	0	0	0	0	9,511,646	0	384,473
1,011,700	0	0	0	0	0	8,978,186	0	739,500
0	1,317,179	0	0	0	0	24,649,572	0	1,707,131
0	33,181	0	0	0	0	9,099,538	0	441,505
7,787	0	0	0	0	0	6,307,572	0	920,016
0	0	0	0	0	50,000	5,111,335	0	1,215,253
0	0	0	0	0	0	7,653,572	0	1,110,000
2,253,385	2,987,082	0	18,330	337	0	23,121,648	0	1,489,408
0	0	0	16,479	29,376	0	2,587,517	0	1,243,994
1,798,939	0	0	0	148,934	0	21,773,129	0	1,976,666
0	0	0	1,047	358	0	3,004,095	0	816,197
0	0	0	0	0	0	4,336,840	0	58,000
599,846	53,583	0	10,074	984	0	7,999,218	0	498,229
0	0	0	371,580	628,420	0	9,979,547	0	12,450,000
181,660	501,122	0	67,756	23,090	0	7,355,392	0	1,390,973
0	3,911,512	0	77,501	7,003	0	22,276,799	0	7,934,022
537,641	0	0	0	0	0	30,877,409	0	877,522
0	3,153	0	49,507	3,767	0	3,656,122	0	2,115,734
0	0	0	0	0	0	5,990,867	0	596,215
1,816,333	0	0	0	0	0	9,601,776	0	1,136,174
0	0	0	0	0	0	18,205,915	0	0
0	174,168	0	33,354	685	0	4,487,162	0	872,228
0	0	0	11,455	2,933	0	2,096,770	0	825,641
0	128,293	0	5,339	93	0	5,278,398	0	6,945,000
0	172,929	0	0	0	0	10,783,925	0	7,558,147
659,767	0	0	0	0	0	2,861,468	0	1,146,943
526,243	0	0	0	0	0	19,538,443	0	6,024,000
0	0	0	0	0	0	8,809,568	0	1,197,463
0	0	0	796	1,500	0	3,076,112	0	169,385
0	0	0	0	0	0	8,077,656	0	98,469
0	0	0	0	0	0	36,549,100	0	15,221,132
0	0	0	25,416	2,963	0	4,320,831	0	565,689
3,150,020	55,075	0	870,883	254,441	0	33,340,217	0	2,208,192
0	0	0	438	827	0	8,939,123	0	76,120
0	493,194	0	725,545	45,910	0	27,720,893	0	0
2,226	253,091	0	10,001	5,416	0	3,572,070	0	20,000
0	0	0	0	0	0	3,451,207	0	538,545
0	0	0	525,993	108,289	0	26,122,301	0	1,235,802
0	135,426	0	29,761	1,090	0	3,123,746	0	449,260
0	0	0	0	0	0	5,543,558	0	169,529
1,047,107	0	0	0	0	0	12,453,284	0	830,000
144,690	1,989	0	381,144	144,868	0	7,644,915	0	1,373,700
540,817	0	0	0	0	0	5,337,135	0	733,800
0	0	0	0	0	0	8,732,551	0	189,254

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Maple Heights	Cuyahoga	\$5,103,529	\$6,710,525	\$757,178	\$97,077	\$0	\$648,419
Marietta	Washington	4,259,162	5,285,251	0	412,381	3,566	0
Martins Ferry	Belmont	663,170	1,289,036	0	20,167	0	0
Marysville	Union	2,604,596	7,542,258	624,362	356,932	0	99,474
Mason City	Warren	7,237,987	6,362,802	1,525,517	0	2,745,964	1,787,595
Massillon	Stark	5,634,821	8,334,997	0	311,267	919,287	0
Maumee	Lucas	3,050,917	9,205,835	453,882	186,856	2,039,896	1,804,745
Mayfield Heights	Cuyahoga	2,342,838	10,486,618	598,806	331,641	1,090,325	1,294,862
Medina	Medina	5,863,250	198,542	702,116	193,753	0	0
Mentor	Lake	6,846,014	21,224,918	1,276,071	0	7,153,861	6,078,009
Mentor-On-The-Lake	Lake	688,530	810,230	0	65,189	219,140	39,477
Miamisburg	Montgomery	3,899,440	6,804,011	906,064	9,322	143,266	2,153,280
Middleburg Hts	Cuyahoga	6,752,016	8,322,262	866,322	148,195	0	0
Middletown	Butler	4,203,652	18,831,465	1,547,028	0	0	829,245
Milford	Clermont	1,361,266	1,947,554	0	297,514	339,014	0
Monroe	Butler	1,954,623	378,115	0	237,599	34,017	250,204
Montgomery	Hamilton	3,100,844	3,076,325	338,006	13,668	575,803	918,898
Moraine	Montgomery	3,773,979	7,823,913	186,301	76,564	464,297	7,500
Mount Healthy	Hamilton	602,485	1,308,160	88,011	0	0	149,802
Mount Vernon	Knox	5,018,534	4,823,976	26,352	360,771	61,527	674,620
Munroe Falls	Summit	671,661	1,015,874	0	39,749	99,631	42,900
Napoleon	Henry	941,850	2,317,814	103,499	100,971	0	0
Nelsonville	Athens	519,873	1,152,415	30,601	0	56,203	0
New Carlisle	Clark	652,378	377,685	42,408	0	0	60,710
New Franklin	Summit	1,322,497	892,104	128,194	110,590	0	0
New Philadelphia	Tuscarawas	2,523,357	1,857,975	0	239,948	35,719	688,843
Newark	Licking	8,501,293	17,778,765	86,571	27,829	0	0
Niles	Trumbull	1,858,936	383,178	264,013	529,211	495,104	11,011
North Canton	Stark	1,740,772	3,222,532	463,094	99,079	0	769,942
North Olmsted	Cuyahoga	3,361,104	11,074,052	344,812	409,997	1,932,654	0
North Ridgeville	Lorain	3,189,875	5,663,200	1,465,810	367,492	0	217,026
North Royalton	Cuyahoga	2,969,816	5,003,821	681,444	199,826	76,743	454,851
Northwood	Wood	1,411,917	2,391,029	87,402	8,833	239,081	51,496
Norton	Summit	2,129,117	2,094,245	209,513	0	0	109,044
Norwalk	Huron	1,938,994	3,855,359	64,442	114,127	5,503	0
Norwood	Hamilton	3,957,897	14,842,085	0	991,754	0	0
Oakwood	Montgomery	2,125,030	4,868,659	554,062	0	0	0
Oberlin	Lorain	3,294,426	2,830,507	397,854	126,752	174,158	660,945
Olmstead Falls	Cuyahoga	1,077,317	2,138,268	333,965	36,969	401,457	25,520
Ontario	Richland	1,300,765	1,887,525	33,085	0	8,706	72,955
Oregon	Lucas	3,864,141	8,170,886	677,139	425,504	2,927,715	7,235
Orrville	Wayne	971,222	2,193,883	0	189,040	638,366	292,083
Oxford	Butler	1,634,116	5,297,587	771,889	125,408	0	1,282,923
Painesville	Lake	3,783,708	6,478,996	370,265	134,134	772,843	712,688
Parma	Cuyahoga	15,415,755	20,611,175	828,383	316,924	0	2,407,615
Parma Heights	Cuyahoga	1,797,099	8,399,669	2,249,362	374,606	0	155,902
Pataskala	Licking	855,648	145,763	239,037	59,300	0	1,646
Perrysburg	Wood	3,912,553	6,880,944	444,549	36,301	1,290,705	1,258,079
Pickerington	Fairfield	2,595,770	101,454	653,044	93,643	41,768	28,493
Piqua	Miami	1,278,817	7,458,660	43,779	345,674	9,339	461,977
Port Clinton	Ottawa	1,385,309	1,851,591	12,742	193,057	0	51,573
Portsmouth	Scioto	2,800,720	6,316,642	216,443	705,031	336,565	0
Powell	Delaware	1,504,237	2,205,191	975,662	0	0	434,621
Ravenna	Portage	1,524,109	4,460,667	28,131	283,396	0	0
Reading	Hamilton	1,953,010	5,423,933	170,643	10,552	500	469,888

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$902,843	\$16,629	\$0	\$8,817	\$744	\$0	\$14,245,761	\$0	\$1,111,069
0	0	0	52,600	12,480	0	10,025,440	0	143,155
0	7,000	0	0	0	0	1,979,373	0	61,015
0	0	0	0	0	0	11,227,622	0	1,851,529
224,627	335,203	0	0	56,883	0	20,276,578	0	3,367,367
0	0	0	0	0	0	15,200,372	0	1,766,811
1,006,156	0	0	0	0	0	17,748,287	0	688,000
894,360	0	0	0	0	0	17,039,450	0	1,677,500
0	0	0	0	0	0	6,957,661	0	0
1,905,260	572,236	0	22,927	0	0	45,079,296	0	262,015
292,798	9,705	0	0	3,814	0	2,128,883	0	287,550
894,392	0	0	0	0	0	14,809,775	0	102,647
933,094	0	0	0	0	0	17,021,889	0	850,000
1,387,000	0	0	0	0	0	26,798,390	0	198,000
0	0	0	0	0	0	3,945,348	0	291,864
0	20,228	0	3,143	3,047	0	2,880,976	0	5,900,327
0	7,901	0	0	0	0	8,031,445	0	1,297,932
345,969	0	0	0	0	0	12,678,523	0	2,805,000
476,773	79,771	0	9,104	2,489	0	2,716,595	0	308,623
0	0	0	9,658	18,217	0	10,993,655	0	523,669
0	0	0	0	0	0	1,869,815	0	9,205
0	0	0	0	0	0	3,464,134	0	1,669,635
0	0	0	0	0	0	1,759,092	0	40,000
0	64,519	0	0	0	0	1,197,700	0	200,483
0	93,571	0	0	0	0	2,546,956	0	50,000
0	426,115	0	35,750	5,235	0	5,812,942	0	124,355
0	0	0	0	0	0	26,394,458	0	1,373,485
159,946	0	0	1,852	404	0	3,703,655	0	5,132,914
0	0	0	0	0	0	6,295,419	0	1,906,035
223,326	0	0	8,799	5,667	0	17,360,411	0	147,326
0	0	0	2,431	1,349	0	10,907,183	0	0
1,560,463	39,116	0	99,265	8,293	0	11,093,638	0	2,563,000
0	0	0	0	0	0	4,189,758	0	0
0	0	0	0	8,279	0	4,550,198	0	831,200
0	0	0	15,027	8,633	0	6,002,085	0	897,148
61,571	215,955	0	166,649	21,959	0	20,257,870	0	1,310,049
0	252,000	0	0	29,169	0	7,828,920	0	3,361,223
0	0	0	0	0	0	7,484,642	0	477,248
0	24,089	0	0	0	0	4,037,585	0	0
0	0	0	16,126	5,098	0	3,324,260	0	180,140
0	0	0	0	0	0	16,072,620	0	3,075,271
0	0	0	0	0	0	4,284,594	0	1,213,124
0	0	0	0	0	0	9,111,923	0	1,469,932
0	0	0	55,937	23,982	0	12,332,553	0	705,000
0	36,040	0	0	0	0	39,615,892	0	3,217,861
0	0	0	190,164	65,169	147,577	13,379,548	0	121,700
0	0	0	0	0	0	1,301,394	0	150,000
0	0	0	0	0	0	13,823,131	0	3,970,867
0	0	0	15,841	1,286	0	3,531,299	0	3,542,274
0	183,164	0	0	0	0	9,781,410	0	1,245,035
0	0	0	4,423	1,374	0	3,500,069	0	528,390
0	0	0	0	0	0	10,375,401	0	18,000
541,960	0	0	0	0	0	5,661,671	0	347,350
0	0	0	151,332	8,095	0	6,455,730	0	616,687
873,428	0	0	0	3,007	0	8,904,961	0	291,992

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Reynoldsburg	Franklin	\$2,973,487	\$7,271,758	\$1,264,239	\$202,756	\$0	\$994,898
Rittman	Wayne	608,459	949,363	0	102,673	160,525	428,441
Riverside	Montgomery	1,295,551	40,500	247,902	0	0	1,538
Rocky River	Cuyahoga	4,863,781	7,370,630	773,306	0	638,075	358,206
Rossford	Wood	1,001,648	1,855,222	0	0	832,107	26,974
Salem	Columbiana	964,918	2,972,854	107,922	0	20,319	0
Sandusky	Erie	3,670,220	9,312,062	1,115,083	235,781	2,094	314,676
Seven Hills	Cuyahoga	1,910,665	2,951,244	681,142	44,696	1,239,346	1,313,384
Shaker Heights	Cuyahoga	6,388,377	15,140,089	3,994,208	474,533	861,461	3,415,747
Sharonville	Hamilton	2,940,463	5,619,316	543,526	363,945	0	2,664,712
Sheffield Lake	Lorain	1,219,352	1,705,200	121,265	22,205	0	120,202
Shelby	Richland	895,311	2,835,115	0	0	34,765	0
Sidney	Shelby	915,821	11,020,621	1,152,785	0	0	1,186,393
Silverton	Hamilton	726,951	1,354,258	448,426	5,076	0	6,759
Solon	Cuyahoga	4,296,634	13,956,581	2,994,731	81,915	5,354,141	517,662
South Euclid	Cuyahoga	2,872,662	9,182,636	215,342	127,799	971,973	356,328
Springboro	Warren	4,184,041	2,786,721	608,100	15,066	0	463,880
Springdale	Hamilton	4,461,476	8,444,700	578,024	291,857	1,020,471	1,535,864
Springfield	Clark	8,904,232	21,008,360	800,800	34,850	28,045	1,452,185
St. Bernard	Hamilton	4,434,810	4,806,925	0	248,466	106,403	152,839
St. Clairsville	Belmont	271,697	1,876	0	16,197	0	0
St. Marys	Auglaize	1,021,236	2,653,201	20,194	20,090	0	127,326
Steubenville	Jefferson	2,375,597	6,725,875	126,110	545,808	891,541	528,096
Stow	Summit	7,887,304	9,631,014	1,100,164	368,408	580,561	1,592,541
Streetsboro	Portage	2,400,589	5,781,006	629,224	0	0	441,235
Strongsville	Cuyahoga	5,927,884	9,810,775	1,112,484	284,774	0	290,950
Sylvania	Lucas	3,811,259	4,900,997	459,133	220,397	292,313	833,821
Tallmadge	Summit	2,995,338	3,361,070	307,770	0	223,425	1,454,787
Tiffin	Seneca	2,410,363	6,218,947	186,132	0	0	0
Tipp City	Miami	1,421,622	3,048,107	252,874	0	0	383,973
Toledo	Lucas	15,092,000	153,359,000	3,929,000	10,971,000	1,510,000	2,100,000
Toronto	Jefferson	489,852	1,370,536	0	23,069	53,204	6,000
Trenton	Butler	357,672	2,042,750	181,675	57,094	0	0
Troy	Miami	3,984,159	9,478,312	821,025	0	0	1,284,742
Twinsburg	Summit	4,410,149	5,781,329	1,130,987	0	3,567,817	2,029,336
Uhrichsville	Tuscarawas	600,018	1,176,221	0	1,036	0	0
Union	Montgomery	769,919	0	0	0	0	0
University Heights	Cuyahoga	1,468,987	7,077,282	696,861	26,290	393,618	342,295
Upper Arlington	Franklin	7,616,436	15,528,680	991,447	0	1,330,988	2,798,207
Upper Sandusky	Wyandot	939,870	1,888,546	60,060	37,311	0	0
Urbana	Champaign	1,640,235	3,228,784	0	44,879	0	269,494
Vandalia	Montgomery	5,115,213	5,888,859	0	0	1,571,224	3,321,067
Wadsworth	Medina	2,080,415	4,543,221	334,776	98,634	0	944,732
Wapakoneta	Auglaize	536,168	2,845,366	64,067	172,208	0	0
Warren	Trumbull	7,177,176	14,807,217	1,707,275	627,133	0	440,263
Warrensville Heights	Cuyahoga	2,771,942	7,416,046	683,847	27,952	1,225,175	178,910
Washington	Fayette	2,351,993	3,647,116	816,058	34,017	0	62,692
Wauseon	Fulton	628,752	2,176,419	198,094	0	267,154	437,758
Waverly	Pike	760,535	92,860	0	1,470	0	85,208
Wellston	Jackson	691,409	1,388,105	0	0	0	0
West Carrollton	Montgomery	945,930	4,794,200	977,195	0	0	676,476
Westerville	Franklin	9,635,674	13,585,570	2,761,688	82,426	0	0
Westlake	Cuyahoga	6,810,554	10,251,870	1,573,027	1,077,970	5,323,992	813,965
Whitehall	Franklin	5,830,459	10,695,309	31,443	110,079	507,729	664,087
Wickliffe	Lake	4,011,642	5,860,105	201,741	9,033	1,076,941	223,048

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$0	\$0	\$0	\$0	\$0	\$0	\$12,707,138	\$0	\$1,000,000
459,797	0	0	0	0	0	2,709,258	0	65,000
0	9,753	0	4,021	78	0	1,599,343	0	4,559,733
0	46,291	0	0	0	0	14,050,289	0	4,471,000
245,451	0	0	0	0	0	3,961,402	0	540,000
0	0	0	0	0	0	4,066,013	0	600,561
0	0	0	64,511	24,845	0	14,739,272	0	1,629,641
0	59,110	0	0	0	0	8,199,587	0	1,171,387
4,715,239	0	0	0	0	0	34,989,654	0	3,494,480
466,805	0	0	0	0	0	12,598,767	0	1,257,068
0	9,500	0	61,815	24,126	0	3,283,665	0	18,402
0	0	0	0	0	0	3,765,191	0	280,250
0	0	0	0	0	0	14,275,620	0	160,000
0	0	0	5,544	0	0	2,547,014	0	336,000
1,604,953	0	0	0	0	0	28,806,617	0	7,601,298
2,357,089	0	0	6,773	12,778	0	16,103,380	0	673,478
0	0	0	0	0	0	8,057,808	0	283,946
0	57,209	0	4,937	1,807	0	16,396,345	0	1,080,400
1,004	49,394	0	0	0	0	32,278,870	0	1,440,159
1,350,743	0	0	0	0	0	11,100,186	0	3,689,575
0	0	0	0	0	0	289,770	0	988,078
0	0	0	0	0	0	3,842,047	0	1,110,244
0	0	0	50,588	84,985	0	11,328,600	0	0
0	0	0	0	0	0	21,159,992	0	566,923
793,323	0	0	0	0	0	10,045,377	0	234,350
2,547,844	433,199	0	0	0	0	20,407,910	0	9,350,250
703,693	0	0	0	0	0	11,221,613	0	1,036,411
0	0	0	0	0	0	8,342,390	0	2,837,512
0	0	0	28,288	3,517	0	8,847,247	0	1,046,603
229,294	20,415	0	6,665	91	0	5,363,041	0	257,000
0	2,331,000	0	1,615,000	708,000	0	191,615,000	0	32,548,000
0	152,882	0	45,501	9,185	0	2,150,229	0	870,000
51,814	0	0	0	0	0	2,691,005	0	437,445
1,021,525	0	0	0	0	0	16,589,763	0	3,117,000
129,996	0	0	0	0	0	17,049,614	0	964,648
0	0	0	0	0	0	1,777,275	0	191,488
0	134,112	0	20,100	3,467	0	927,598	0	122,439
1,108,950	0	0	63,268	11,339	0	11,188,890	0	943,949
0	1,177,723	0	0	0	0	29,443,481	0	5,510,682
0	0	0	4,443	674	0	2,930,904	0	505,762
0	0	0	0	0	0	5,183,392	0	130,000
770,926	204,364	0	0	0	0	16,871,653	0	4,441,090
7,499	0	0	2,161	4,077	0	8,015,515	0	146,476
0	0	0	32,942	13,402	0	3,664,153	0	1,225,000
0	0	0	58,304	10,670	0	24,828,038	0	260,092
1,025,838	0	0	0	4,472	0	13,334,182	0	470,028
0	0	0	0	0	0	6,911,876	0	36,000
15,497	2,944	0	0	0	0	3,726,618	0	56,378
0	11,989	0	0	0	0	952,062	0	1,206,527
0	0	0	60,486	12,209	0	2,152,209	0	66,087
0	0	0	0	0	0	7,393,801	0	762,877
563,587	0	0	637	855	0	26,630,437	0	14,922,181
666,299	23,119	0	0	0	0	26,540,796	0	710,800
676,465	243,243	0	5,949	2,362	0	18,767,125	0	2,437,558
909,096	0	0	0	0	0	12,291,606	0	212,366

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General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

<u>City</u>	<u>County</u>	<u>General Government</u>	<u>Security of Persons and Property</u>	<u>Community Environment</u>	<u>Health</u>	<u>Transportation</u>	<u>Leisure Activities</u>
Willard	Huron	\$512,215	\$2,196,068	\$187,901	\$38,630	\$234,185	\$0
Willoughby	Lake	6,659,021	11,363,316	910,615	484,620	76,488	998,401
Willoughby Hills	Lake	2,850,951	3,970,712	134,130	0	24,516	112,122
Willowick	Lake	1,528,835	3,349,634	293,489	118,615	249,278	833,713
Wilmington	Clinton	4,605,298	6,832	0	0	0	0
Wooster	Wayne	3,681,702	10,639,592	889,444	140,185	1,510,868	1,793,052
Worthington	Franklin	5,181,190	9,358,653	552,755	50,284	1,416,205	3,007,206
Wyoming	Hamilton	2,629,106	2,731,212	335,900	66,983	561,905	102,878
Xenia	Greene	2,680,427	0	248,432	48,257	272,387	167,728
Zanesville	Muskingum	2,490,336	1,519,788	284,245	53,743	0	404,128

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$0	\$0	\$0	\$0	\$0	\$0	\$3,168,999	\$0	\$15,400
1,248,932	6,349	0	0	0	0	21,747,742	0	2,254,060
0	0	0	0	0	0	7,092,431	0	229,767
957,193	0	0	7,106	1,210	0	7,339,073	0	390,000
0	0	0	0	0	0	4,612,130	0	4,412,084
0	0	0	123,621	28,169	0	18,806,633	0	1,133,223
1,745,040	0	0	0	0	0	21,311,333	0	587,340
573,699	0	0	3,893	7,342	0	7,012,918	0	1,847,436
0	0	0	0	0	0	3,417,231	0	7,528,071
0	247,582	0	0	24,307	0	5,024,129	0	7,260,267

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Alliance	Stark	\$969,712	\$8,718,059	\$0	\$224,081
Amherst	Lorain	1,395,354	4,032,726	0	306,221
Ashland	Ashland	1,052,925	7,927,130	0	2,440,271
Ashtabula	Ashtabula	2,078,909	5,640,581	0	2,153,776
Athens	Athens	840,947	10,410,061	1,029,906	1,861,144
Aurora	Portage	3,433,607	9,851,187	1,141,430	533,059
Avon	Lorain	4,248,951	9,710,548	1,319,031	617,297
Barberton	Summit	1,672,043	11,310,138	0	2,206,082
Bay Village	Cuyahoga	6,430,017	4,970,705	0	425,209
Beachwood	Cuyahoga	2,763,319	17,821,568	3,102,123	2,051,510
Beavercreek	Greene	11,673,280	0	0	485,700
Bedford	Cuyahoga	5,174,321	8,819,439	0	748,132
Bedford Heights	Cuyahoga	3,262,135	7,453,724	0	2,872,194
Bellbrook	Greene	2,545,782	0	0	144,965
Bellevue	Logan	693,928	4,991,092	43,905	195,689
Bellevue	Huron	1,593,752	3,254,559	0	279,529
Belpre	Washington	238,503	1,020,429	53,162	403,358
Berea	Cuyahoga	3,884,749	10,922,715	283,047	1,113,097
Bexley	Franklin	1,789,069	5,771,846	172,768	796,868
Blue Ash	Hamilton	3,210,343	27,411,890	875,608	1,568,165
Bowling Green	Wood	2,192,863	14,700,360	2,398,102	2,635,367
Brecksville	Cuyahoga	4,304,542	14,425,759	0	1,177,776
Broadview Heights	Cuyahoga	12,702,636	0	0	1,294,540
Brook Park	Cuyahoga	2,031,983	16,959,103	271,452	2,360,691
Brooklyn	Cuyahoga	1,786,658	15,378,165	269,488	957,232
Brookville	Montgomery	138,560	2,483,510	0	955,110
Brunswick	Medina	1,811,530	11,099,563	0	1,736,217
Bryan	Williams	7,622,771	0	0	207,180
Bucyrus	Crawford	594,872	3,921,985	95,829	381,091
Cambridge	Guernsey	1,424,155	5,639,602	0	557,305
Canal Fulton	Stark	308,099	1,913,171	0	148,915
Canfield	Mahoning	560,343	2,308,433	61,639	275,250
Canton	Stark	3,692,536	39,995,514	0	12,277,821
Carlisle	Warren	185,754	886,394	0	0
Celina	Mercer	374,092	2,704,711	546,811	401,743
Centerville	Montgomery	12,415,470	0	0	286,024
Chardon	Geauga	1,115,354	4,893,513	0	432,588
Cheviot	Hamilton	1,831,290	1,682,172	74,765	201,406
Chillicothe	Ross	1,162,849	10,599,088	230,591	3,343,831
Cincinnati	Hamilton	359,559,000	0	0	35,015,000
Circleville	Pickaway	889,105	4,549,373	230,791	603,784
Clayton	Montgomery	2,547,791	2,105,083	220,051	1,001,862
Cleveland	Cuyahoga	58,660,000	300,427,000	0	33,779,000
Cleveland Heights	Cuyahoga	10,576,318	20,623,037	0	3,571,694
Clyde	Sandusky	647,721	4,128,471	0	283,971
Columbus	Franklin	52,567,000	649,694,000	0	85,068,000
Columbiana	Columbiana	2,155,148	0	41,530	275,935
Conneaut	Ashtabula	1,285,434	2,392,978	141,724	31,000
Cortland	Trumbull	2,170,352	0	0	269,925

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$6,833,514	\$68,563	\$849,227	\$868,099	\$18,531,255	\$1,066,718
1,490,940	0	229,935	290,140	7,745,316	773,461
3,966,281	23,527	1,095,535	512,406	17,018,075	1,456,564
3,859,482	10,334	1,081,168	418,988	15,243,238	1,021,215
7,002,706	3,586	2,161,740	529,511	23,839,601	3,351,460
2,488,139	0	187,640	222,982	17,858,044	2,585,573
3,296,064	249,816	1,238,046	905,696	21,585,449	17,068,708
6,712,451	157,474	670,418	1,369,786	24,098,392	2,001,006
2,921,645	52,889	1,142,802	405,865	16,349,132	1,157,548
1,269,519	0	1,027,705	1,967,029	30,002,773	14,074,035
10,467,571	840,766	1,316,991	228,495	25,012,803	196,860
4,455,400	416,092	1,906,886	286,957	21,807,227	6,035,294
2,453,500	31,000	626,931	449,230	17,148,714	2,796,000
1,387,230	525	145,839	81,851	4,306,192	650,000
3,304,189	11,793	669,734	153,919	10,064,249	1,212,974
707,980	0	237,076	204,016	6,276,912	591,958
927,136	0	293,459	58,193	2,994,240	194,906
3,274,546	700,167	2,845,630	560,497	23,584,448	10,162,129
4,597,577	0	333,640	397,376	13,859,144	15,360,031
4,296,177	0	482,420	448,003	38,292,606	22,434,351
8,490,661	51,125	1,155,933	921,271	32,545,682	7,814,753
3,179,603	324,741	834,222	845,603	25,092,246	2,461,689
3,149,584	644,235	1,854,250	1,201,549	20,846,794	1,409,653
6,508,356	82,933	1,079,205	578,974	29,872,697	3,524,669
2,940,363	0	824,573	304,424	22,460,903	2,836,783
740,290	10,297	110,689	120,281	4,558,737	1,661,499
5,028,981	257,066	1,943,693	69,115	21,946,165	42,180
2,510,526	80,133	783,207	860,917	12,064,734	4,322,030
5,390,493	14,075	227,583	259,391	10,885,319	295,666
2,644,213	7,325	1,103,317	329,860	11,705,777	943,688
1,037,209	0	56,108	27,136	3,490,638	1,436,536
1,249,220	34,356	127,561	94,131	4,710,933	125,876
9,246,604	0	2,089,049	21,125,339	88,426,863	1,934,742
467,076	36,109	105,837	446,622	2,127,792	1,648,500
2,279,130	8,108	481,042	1,869,281	8,664,918	6,762,938
5,691,747	653,430	239,551	663,820	19,950,042	2,466,755
1,002,977	161,974	1,440,201	414,952	9,461,559	697,121
1,034,195	562	131,164	103,063	5,058,617	63,055
7,040,076	50,186	1,597,242	541,363	24,565,226	2,950,208
75,139,000	5,416,000	11,218,000	155,176,000	641,523,000	140,614,000
3,609,656	7,157	905,359	393,793	11,189,018	45,932
4,023,219	38,026	9,328	309,212	10,254,572	2,072,721
127,592,000	0	28,643,000	147,632,000	696,733,000	287,824,000
12,879,753	1,451,905	4,822,145	2,699,645	56,624,497	4,017,343
920,378	46,281	66,346	249,828	6,342,996	2,432,582
88,778,000	0	53,942,000	225,012,000	1,155,061,000	291,452,000
872,001	0	145,793	379,940	3,870,347	1,778,400
1,960,327	117,447	955,959	145,028	7,029,897	760,185
1,149,856	0	140,545	46,868	3,777,546	136,000

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Coshocton	Coshocton	\$513,552	\$3,935,775	\$45,326	\$1,146,115
Cuyahoga Falls	Summit	10,686,762	19,370,713	480,317	4,945,171
Dayton	Montgomery	17,873,688	98,824,027	20,056,119	26,265,870
Deer Park	Hamilton	2,256,840	0	0	78,595
Defiance	Defiance	882,023	6,709,254	0	695,129
Delaware	Delaware	1,752,804	15,552,763	54,465	2,373,599
Delphos	Allen	378,785	2,318,940	0	483,515
Dover	Tuscarawas	944,163	5,641,156	0	1,188,938
Dublin	Franklin	3,539,554	67,316,927	1,540,070	7,099,314
East Liverpool	Columbiana	884,297	2,741,328	0	44,475
East Palestine	Columbiana	1,274,562	0	0	389,722
Eaton	Preble	724,035	3,327,213	0	614,527
Elyria	Lorain	3,883,089	20,514,419	1,563,454	1,835,603
Englewood	Montgomery	1,547,831	5,908,774	0	1,219,222
Euclid	Cuyahoga	4,908,989	22,165,312	0	6,120,126
Fairborn	Greene	2,458,646	11,442,949	712,099	4,868,341
Fairfield	Butler	28,266,333	0	0	1,790,882
Fairlawn	Summit	990,476	8,415,292	0	501,551
Fairview Park	Cuyahoga	3,702,107	7,444,610	211,439	2,035,758
Findlay	Hancock	3,239,792	18,562,751	0	2,374,123
Forest Park	Hamilton	12,720,437	0	0	2,373,965
Fostoria	Seneca	743,024	4,599,590	0	555,532
Franklin	Warren	1,011,884	5,844,404	172,307	387,196
Fremont	Sandusky	1,021,873	7,759,220	0	458,860
Gahanna	Franklin	2,140,235	13,838,380	901,175	3,542,692
Galion	Crawford	452,662	3,877,740	646,680	1,145,558
Garfield Heights	Cuyahoga	12,379,221	10,077,880	0	3,223,875
Geneva	Ashtabula	554,916	2,588,397	0	283,457
Girard	Trumbull	1,029,472	2,841,973	0	82,918
Grandview Heights	Franklin	1,635,865	4,748,687	0	1,196,115
Green	Summit	1,638,523	17,159,840	373,103	948,034
Greenville	Darke	1,523,171	5,528,801	0	238,155
Grove City	Franklin	2,968,884	17,569,012	1,109,832	1,332,140
Hamilton	Butler	9,585,954	22,340,447	0	1,218,069
Harrison	Hamilton	2,382,450	2,927,922	0	968,302
Heath	Licking	6,076,179	0	0	921,061
Highland Heights	Cuyahoga	1,416,591	10,005,283	84,677	586,290
Hillard	Franklin	1,936,497	16,050,554	2,331,405	4,278,597
Hillsboro	Highland	3,321,871	0	0	634,500
Hubbard	Trumbull	318,464	1,936,008	0	10,026
Huber Heights	Montgomery	3,956,343	12,957,248	0	1,238,250
Hudson	Summit	4,582,312	15,715,487	0	1,131,182
Huron	Erie	869,908	2,002,829	0	1,258,740
Independence	Cuyahoga	1,257,814	22,251,649	996,437	393,243
Indian Hills	Hamilton	835,064	5,504,178	0	420,198
Jackson	Jackson	818,553	0	735,113	1,949,500
Kent	Portage	3,188,957	10,497,813	0	1,710,682
Kettering	Montgomery	9,391,640	36,417,018	0	7,730,157
Kirtland	Lake	1,618,639	2,917,190	0	296,844

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$2,983,919	\$1,881	\$169,897	\$536,393	\$9,332,858	\$244,319
5,035,728	255,811	1,347,513	8,025,976	50,147,991	23,240,546
50,825,645	380,767	3,591,812	12,522,590	230,340,518	20,534,923
1,258,909	0	93,299	57,600	3,745,243	214,788
2,969,152	88,403	1,146,330	709,091	13,199,382	671,356
8,915,679	20,713	3,436,587	1,714,793	33,821,403	26,393,834
1,036,376	7,497	90,706	142,507	4,458,326	185,000
2,575,542	0	53,292	227,619	10,630,710	3,170,860
10,896,194	256,851	1,953,739	11,137,683	103,740,332	25,115,131
1,778,148	12,688	777,197	129,900	6,368,033	2,317,694
695,347	0	89,781	244,439	2,693,851	287,566
1,912,894	34,985	880,424	313,974	7,808,052	927,418
12,346,417	224,111	1,888,183	659,855	42,915,131	476,913
2,337,872	166,573	172,995	620,235	11,973,502	5,386,387
12,711,780	335,115	1,926,789	1,173,879	49,341,990	5,412,387
5,914,059	414,979	1,817,598	902,667	28,531,338	10,982,307
6,189,211	28,213	2,261,968	753,657	39,290,264	12,554,579
1,926,464	317,628	393,016	3,126,301	15,670,728	384,473
3,056,856	237,141	0	696,113	17,384,024	1,040,054
7,954,403	24,223	1,691,104	1,035,256	34,881,652	20,490,198
1,906,126	10,659	294,174	1,324,097	18,629,458	1,471,505
2,161,848	44,034	49,711	677,726	8,831,465	1,031,576
2,979,788	431,696	676,215	672,401	12,175,891	1,582,445
2,634,340	80,451	388,737	292,807	12,636,288	7,652,000
6,782,304	0	879,586	3,878,207	31,962,579	2,614,473
1,769,160	0	196,381	838,915	8,927,096	1,315,799
5,100,194	231,595	2,289,158	2,329,715	35,631,638	25,383,523
1,551,527	334,233	266,422	48,139	5,627,091	1,030,541
2,358,385	14,897	1,668,741	185,046	8,181,432	58,000
4,619,688	0	286,851	172,940	12,660,146	498,229
4,814,148	70,006	514,233	2,375,613	27,893,500	21,599,283
2,294,125	13,750	216,518	470,216	10,284,736	1,526,890
9,060,831	118,058	1,005,723	5,009,430	38,173,910	7,959,218
15,353,253	686,661	2,044,319	12,035,962	63,264,665	5,318,791
1,736,023	0	406,889	433,658	8,855,244	2,506,215
1,813,302	0	200,850	202,991	9,214,383	684,767
1,341,448	972,665	377,807	176,597	14,961,358	1,245,578
7,464,964	813	2,038,258	532,121	34,633,209	5,414,923
954,687	0	406,672	146,314	5,464,044	962,068
701,929	0	144,065	168,450	3,278,942	825,641
4,636,687	815,286	206,919	1,914,751	25,725,484	19,206,582
5,214,004	420,598	74,941	1,363,109	28,501,633	5,091,653
3,962,753	186,023	460,819	245,161	8,986,233	1,356,293
1,802,980	58,064	1,301,860	1,828,515	29,890,562	16,120,544
4,991,136	0	49,703	759,987	12,560,266	6,056,570
1,321,730	0	145,051	784,995	5,754,942	142,246
4,933,568	162,134	418,931	486,851	21,398,936	10,191,789
14,648,675	1,019,237	2,326,666	4,665,264	76,198,657	15,347,205
2,439,243	0	41,182	247,538	7,560,636	2,059,108

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
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(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Lakewood	Cuyahoga	\$12,301,006	\$17,850,439	\$0	\$3,578,550
Lebanon	Warren	3,563,064	5,565,246	1,371,120	2,303,809
Lima	Allen	1,387,801	14,750,034	151,253	6,087,240
Logan	Hocking	510,148	2,639,867	0	262,053
London	Madison	4,478,883	0	0	233,284
Lorain	Lorain	3,946,538	17,030,074	0	1,745,691
Louisville	Stark	467,592	2,491,850	0	558,729
Loveland	Hamilton	3,457,467	3,483,522	0	728,500
Lyndhurst	Cuyahoga	4,361,081	6,164,594	136,885	531,591
Macedonia	Summit	2,298,343	6,182,596	0	1,745,658
Madeira	Hamilton	4,207,949	0	0	122,935
Mansfield	Richland	2,445,489	21,595,452	0	214,192
Maple Heights	Cuyahoga	5,305,871	6,659,281	5,223	1,634,014
Marietta	Washington	524,430	7,724,406	530,579	2,335,835
Martins Ferry	Belmont	307,484	1,241,164	0	810,501
Marysville	Union	1,811,948	10,235,375	931,758	1,580,001
Mason City	Warren	25,891,786	0	0	1,997,882
Massillon	Stark	1,760,943	13,129,483	0	1,795,748
Maumee	Lucas	3,483,894	14,458,832	0	1,204,405
Mayfield Heights	Cuyahoga	4,808,062	10,672,503	162,374	1,230,580
Medina	Medina	2,796,918	11,557,603	697	987,297
Mentor	Lake	5,653,190	31,076,262	437,902	5,867,129
Mentor-On-The-Lake	Lake	1,623,383	847,464	0	555,261
Miamisburg	Montgomery	3,326,743	8,971,342	0	2,419,707
Middleburg Hts	Cuyahoga	2,244,665	16,184,484	514,964	1,762,696
Middletown	Butler	4,479,650	19,775,081	826,217	4,023,536
Milford	Clermont	2,497,985	2,217,669	0	236,512
Monroe	Butler	1,885,387	5,951,344	0	2,460,026
Montgomery	Hamilton	13,447,773	0	0	611,191
Moraine	Montgomery	525,889	9,760,045	2,718	574,698
Mount Healthy	Hamilton	842,716	1,381,765	64,220	564,049
Mount Vernon	Knox	10,836,690	0	0	1,632,849
Munroe Falls	Summit	803,529	980,057	0	151,797
Napoleon	Henry	380,995	2,826,059	515,545	807,930
Nelsonville	Athens	394,758	1,814,123	0	104,838
New Carlisle	Clark	540,228	823,137	50,801	618,983
New Franklin	Summit	3,954,376	0	0	379,630
New Philadelphia	Tuscarawas	1,105,713	6,109,684	0	689,104
Newark	Licking	22,138,933	0	0	2,289,390
Niles	Trumbull	1,427,019	5,444,539	0	1,359,388
North Canton	Stark	1,686,477	5,605,527	0	748,250
North Olmsted	Cuyahoga	9,985,313	11,770,310	0	2,414,501
North Ridgeville	Lorain	5,548,740	7,751,774	0	2,971,112
North Royalton	Cuyahoga	4,729,339	11,504,415	0	694,360
Northwood	Wood	509,298	3,926,713	39,035	281,710
Norton	Summit	1,730,639	4,624,286	0	937,114
Norwalk	Huron	1,422,289	5,018,697	0	1,092,215
Norwood	Hamilton	2,601,753	14,477,543	418,657	773,982
Oakwood	Montgomery	1,560,358	5,762,811	0	1,353,529

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$14,727,449	\$47,459	\$3,577,455	\$953,464	\$53,035,822	\$11,771,770
2,884,405	0	775,800	1,754,312	18,217,756	1,225,815
18,932,044	66,606	2,390,394	199,271	43,964,643	1,968,888
1,579,706	0	58,094	110,469	5,160,337	267,576
1,458,945	86,312	198,331	283,405	6,739,160	3,349,997
15,476,834	52,108	3,071,533	3,189,076	44,511,854	3,418,478
1,720,154	0	137,544	104,300	5,480,169	449,260
2,600,644	35,437	233,923	498,790	11,038,283	931,315
4,556,346	1,012,079	1,619,495	395,094	18,777,165	1,838,441
4,579,453	262,338	771,415	366,407	16,206,210	6,882,746
3,121,478	0	180,531	424,382	8,057,275	1,935,011
18,788,739	49,359	3,427,824	2,969,848	49,490,903	1,669,400
6,309,543	182,212	1,984,145	390,975	22,471,264	22,092,375
7,847,240	0	931,375	541,721	20,435,586	888,423
1,195,658	0	201,475	182,427	3,938,709	351,992
3,772,289	21,510	1,047,876	1,346,256	20,747,013	1,851,578
7,839,983	86,162	2,161,872	2,080,216	40,057,901	24,507,938
6,289,104	65	2,126,203	953,140	26,054,686	1,766,811
4,420,801	409,651	1,079,598	981,448	26,038,629	14,592,131
3,327,073	2,646	628,305	366,533	21,198,076	5,293,342
6,041,398	300,741	2,172,888	500,663	24,358,205	13,908,375
11,246,323	2,206,866	3,035,001	1,384,636	60,907,309	711,190
1,338,817	1,264	33,347	29,641	4,429,177	460,563
3,907,065	174,382	1,518,506	1,131,927	21,449,672	5,457,987
2,878,977	218,592	899,685	430,366	25,134,429	2,871,774
22,330,010	341,064	2,182,938	2,754,454	56,712,950	6,517,095
1,574,238	0	205,530	1,010,563	7,742,497	225,873
2,415,620	327,428	705,229	1,502,370	15,247,404	13,536,090
1,661,817	267,745	488,049	447,735	16,924,310	1,589,051
1,564,807	0	76,624	1,724,203	14,228,984	8,964,467
790,570	0	224,460	944,285	4,812,065	1,579,179
4,269,553	0	862,147	252,559	17,853,798	830,385
1,048,566	103	156,995	114,378	3,255,425	35,829
1,380,019	101,853	435,515	574,377	7,022,293	2,860,033
477,150	0	75,298	157,255	3,023,422	278,108
697,794	106,486	42,473	8,865	2,888,767	900,483
2,250,714	0	104,364	90,207	6,779,291	50,000
3,174,443	1,760	1,109,560	300,196	12,490,460	166,978
10,267,862	27,635	2,119,807	875,744	37,719,371	22,267,339
3,837,588	0	928,858	472,049	13,469,441	5,182,333
3,801,123	0	346,247	365,860	12,553,484	2,289,754
5,802,595	90,000	1,212,137	271,440	31,546,296	5,824,761
5,205,123	134,140	1,130,994	690,784	23,432,667	9,555,081
3,705,627	154,872	1,112,538	1,012,980	22,914,131	9,853,230
1,303,269	83,179	349,778	92,692	6,585,674	110,119
2,648,754	270,117	202,934	270,430	10,684,274	4,884,056
2,830,942	97,269	842,029	425,045	11,728,486	915,148
2,700,423	226,697	593,713	1,587,009	23,379,777	5,121,004
1,704,860	135,783	162,719	261,890	10,941,950	3,380,223

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Oberlin	Lorain	\$747,455	\$5,268,838	\$0	\$93,327
Olmstead Falls	Cuyahoga	1,814,481	2,647,059	0	463,817
Ontario	Richland	528,458	3,407,290	0	59,488
Oregon	Lucas	2,121,299	15,515,467	0	1,826,066
Orrville	Wayne	500,638	4,313,286	880,337	767,133
Oxford	Butler	1,223,420	6,712,088	0	1,408,679
Painesville	Lake	1,159,979	7,157,251	13,305	801,465
Parma	Cuyahoga	8,907,238	34,280,038	0	2,883,161
Parma Heights	Cuyahoga	3,508,686	7,863,790	0	1,470,017
Pataskala	Licking	2,434,278	976,035	0	28,181
Perrysburg	Wood	3,118,776	13,479,113	0	1,002,472
Pickerington	Fairfield	2,292,735	4,753,299	301,192	535,238
Piqua	Miami	1,402,952	7,374,993	1,173,438	0
Port Clinton	Ottawa	803,722	2,080,850	234,327	413,299
Portsmouth	Scioto	9,701,137	0	0	516,537
Powell	Delaware	1,886,645	3,781,176	0	119,051
Ravenna	Portage	596,868	6,401,462	0	1,111,236
Reading	Hamilton	6,667,972	0	0	1,110,223
Reynoldsburg	Franklin	12,329,889	0	0	257,288
Rittman	Wayne	586,315	1,099,716	0	1,158,595
Riverside	Montgomery	2,239,242	4,222,589	250,120	1,798,950
Rocky River	Cuyahoga	6,686,547	8,106,509	269,969	3,635,605
Rossford	Wood	1,341,145	3,462,531	0	272,059
Salem	Columbiana	5,133,775	0	0	128,868
Sandusky	Erie	2,265,450	6,716,022	4,289,953	1,566,291
Seven Hills	Cuyahoga	7,061,036	0	0	1,162,913
Shaker Heights	Cuyahoga	6,992,558	19,562,027	46,219	7,042,983
Sharonville	Hamilton	18,257,911	0	0	867,218
Sheffield Lake	Lorain	1,253,725	1,898,764	0	952,671
Shelby	Richland	3,882,780	0	0	50,447
Sidney	Shelby	14,203,412	0	0	1,761,900
Silverton	Hamilton	554,008	1,477,011	0	305,185
Solon	Cuyahoga	4,200,659	37,011,203	0	3,562,684
South Euclid	Cuyahoga	4,900,091	8,290,533	0	608,561
Springboro	Warren	741,189	9,710,970	0	1,325,282
Springdale	Hamilton	1,494,203	11,557,740	0	387,996
Springfield	Clark	2,750,962	26,895,090	821,021	25,305,639
St. Bernard	Hamilton	10,425,721	0	0	241,137
St. Clairsville	Belmont	901,403	0	0	144,692
St. Marys	Auglaize	1,209,639	3,914,603	0	433,619
Steubenville	Jefferson	1,355,686	8,666,328	0	93,014
Stow	Summit	7,440,114	11,602,741	0	989,314
Streetsboro	Portage	1,658,611	9,717,626	0	616,182
Strongsville	Cuyahoga	9,474,306	26,460,113	158,630	4,306,774
Sylvania	Lucas	1,337,674	8,314,052	0	524,562
Tallmadge	Summit	2,228,915	7,657,243	0	2,036,244
Tiffin	Seneca	1,074,921	6,694,561	0	555,520
Tipp City	Miami	3,823,618	0	0	1,770,228
Toledo	Lucas	11,936,000	144,581,000	0	24,347,000

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$2,383,852	\$10,563	\$1,217,305	\$1,236,999	\$10,958,339	\$7,125,851
6,899,210	507,339	236,108	67,663	12,635,677	2,250,730
774,903	6,050	595,793	532,461	5,904,443	184,396
6,879,035	680,232	781,900	1,434,058	29,238,057	16,347,212
1,653,659	21,765	36,122	174,773	8,347,713	332,787
1,565,812	10,924	1,088,766	985,755	12,995,444	1,511,013
2,860,371	89,140	1,530,958	1,437,303	15,049,772	2,034,336
21,779,894	1,223,813	5,711,011	1,308,162	76,093,317	8,725,399
7,276,320	83,595	679,454	607,343	21,489,205	246,700
2,480,970	4,645	391,168	200,334	6,515,611	385,445
3,334,968	295,749	1,022,078	358,729	22,611,885	3,883,573
2,851,331	0	601,503	1,482,976	12,818,274	6,987,088
479,172	0	0	5,806,772	16,237,327	1,187,828
1,988,305	37,708	63,082	167,692	5,788,985	528,390
5,186,662	0	1,321,233	319,901	17,045,470	886,579
1,298,849	0	472,854	1,519,545	9,078,120	3,681,575
2,938,711	47,801	508,746	250,515	11,855,339	227,002
2,216,896	172	312,655	96,743	10,404,661	973,944
5,255,750	49,065	920,129	616,260	19,428,381	1,752,455
1,074,582	83,120	28,764	93,009	4,124,101	165,000
5,492,337	180,705	68,641	208,273	14,460,857	5,885,049
4,683,905	61,788	3,405,319	242,469	27,092,111	5,128,553
1,236,292	485,642	69,483	895,656	7,762,808	540,153
1,848,498	25,666	153,580	517,066	7,807,453	4,443,906
7,606,331	312,486	2,041,093	2,122,481	26,920,107	4,682,757
2,344,658	193,069	527,739	40,756	11,330,171	4,287,806
11,158,151	1,805,098	1,415,273	1,208,846	49,231,155	7,190,672
4,481,399	200,419	909,477	1,401,608	26,118,032	3,560,952
1,908,846	9,206	220,667	549,745	6,793,624	1,254,545
1,997,266	36,237	324,308	683,611	6,974,649	280,250
3,431,778	422,961	188,665	769,337	20,778,053	1,032,706
1,311,315	0	87,536	56,363	3,791,418	3,479,934
3,418,929	812,268	1,114,629	1,833,010	51,953,382	7,641,732
5,687,247	2,721,858	1,179,422	866,545	24,254,257	3,213,410
2,490,006	384,934	507,841	1,071,723	16,231,945	6,918,969
3,219,831	429,978	669,083	1,282,621	19,041,452	1,080,400
4,071,849	143,188	3,005,407	4,664,705	67,657,861	4,208,395
1,177,215	0	94,523	315,352	12,253,948	3,727,860
1,221,524	0	134,090	133,743	2,535,452	1,153,923
1,530,746	146,852	93,935	327,081	7,656,475	426,921
9,041,850	37,481	1,074,832	455,418	20,724,609	3,974,252
10,787,212	79,891	4,048,782	1,294,034	36,242,088	9,066,438
2,207,816	139,435	392,789	417,468	15,149,927	3,199,989
12,656,651	173,606	1,978,305	1,132,412	56,340,797	10,031,880
3,000,542	830,723	1,322,397	651,097	15,981,047	22,085,441
4,563,381	115,095	548,635	98,673	17,248,186	8,212,190
4,500,744	104,106	598,422	485,840	14,014,114	3,489,133
2,121,780	114,526	134,542	244,336	8,209,030	1,334,975
72,728,000	26,592,000	8,011,000	5,882,000	294,077,000	124,279,000

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Toronto	Jefferson	\$164,166	\$2,033,275	\$46,958	\$89,983
Trenton	Butler	509,975	1,486,715	0	251,543
Troy	Miami	14,748,543	0	0	3,509,000
Twinsburg	Summit	1,153,362	19,355,533	111,964	1,586,391
Uhrichsville	Tuscarawas	447,974	1,173,118	0	41,009
Union	Montgomery	1,565,508	461,450	0	755,669
University Heights	Cuyahoga	2,832,753	9,284,183	0	459,799
Upper Arlington	Franklin	9,134,287	14,088,064	5,210,383	1,891,286
Upper Sandusky	Wyandot	549,526	1,973,428	0	156,719
Urbana	Champaign	570,186	4,677,482	0	1,069,656
Vandalia	Montgomery	2,081,995	11,031,533	0	3,647,220
Wadsworth	Medina	2,996,532	6,573,369	99,000	1,857,582
Wapakoneta	Auglaize	472,312	2,171,986	718,141	673,656
Warren	Trumbull	1,475,498	15,872,631	0	2,084,254
Warrensville Heights	Cuyahoga	1,525,921	12,829,743	185,939	352,805
Washington	Fayette	1,476,911	5,003,983	0	1,027,913
Wauseon	Fulton	3,309,165	0	0	586,793
Waverly	Pike	2,049,357	0	0	28,805
Wellston	Jackson	688,500	1,013,452	0	113,960
West Carrollton	Montgomery	7,310,143	0	0	488,377
Westerville	Franklin	10,250,347	35,745,993	516,475	4,961,753
Westlake	Cuyahoga	11,871,691	19,136,172	1,322,141	3,454,644
Whitehall	Franklin	518,670	16,814,950	0	646,531
Wickliffe	Lake	2,710,321	10,524,830	215,152	585,272
Willard	Huron	375,845	3,101,254	0	693,540
Willoughby	Lake	4,353,307	14,625,589	0	1,594,327
Willoughby Hills	Lake	1,852,493	3,486,159	200,484	394,386
Willowick	Lake	4,062,432	2,185,643	202,170	656,302
Wilmington	Clinton	2,259,741	4,106,756	0	1,739,943
Wooster	Wayne	1,189,919	0	0	1,300,388
Worthington	Franklin	2,692,486	16,980,164	167,732	3,210,279
Wyoming	Hamilton	6,917,072	0	0	961,939
Xenia	Greene	0	8,262,780	1,619,094	1,766,578
Zanesville	Muskingum	1,815,573	14,375,838	0	2,412,250

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

Inter- governmental	Special Assessments	Fees, Licenses and Fines	All Other Revenue	Total Revenues	Other Financing Sources
\$837,912	\$0	\$51,559	\$60,265	\$3,284,118	\$866,971
1,386,280	83,704	294,873	315,323	4,328,413	984,962
3,853,125	123,178	93,858	1,930,039	24,257,743	4,644,784
3,565,120	0	628,751	762,019	27,163,140	2,397,638
1,354,849	135,913	73,091	78,844	3,304,798	416,816
806,058	429,079	34,190	137,143	4,189,097	223,416
2,649,860	836,169	715,925	3,728,433	20,507,122	6,520,949
4,631,850	0	1,338,158	1,994,359	38,288,387	17,066,630
1,487,343	0	581,837	103,447	4,852,300	1,182,922
3,544,702	0	891,746	376,706	11,130,478	1,501,628
5,034,523	9,606	1,689,318	387,022	23,881,217	4,253,092
6,145,906	184,287	1,043,105	330,436	19,230,217	25,175,448
2,385,316	108,280	103,404	207,911	6,841,006	977,907
13,198,824	50,813	4,222,092	1,055,686	37,959,798	904,562
2,179,335	242,138	459,640	281,943	18,057,464	13,056,714
2,583,955	0	778,155	1,085,593	11,956,510	1,705,000
1,952,346	0	48,954	271,138	6,168,396	3,351,292
961,649	0	138,411	69,060	3,247,282	1,840,960
1,200,542	0	79,788	454,009	3,550,251	66,087
2,981,070	107,105	424,317	472,143	11,783,155	2,588,285
12,981,581	0	1,544,352	3,785,091	69,785,592	27,724,725
8,478,667	285,000	832,377	965,112	46,345,804	19,417,872
5,168,579	181,321	885,672	1,058,916	25,274,639	2,583,980
3,960,501	381,985	526,458	359,731	19,264,250	348,468
2,848,025	0	96,568	85,075	7,200,307	159,502
5,205,655	656,448	2,832,318	277,578	29,545,222	7,626,660
2,390,296	218,211	2,796,542	307,878	11,646,449	1,687,100
3,834,840	0	293,937	78,087	11,313,411	5,032,316
2,805,362	375,728	986,803	253,510	12,527,843	4,398,434
5,932,221	205,259	494,175	13,166,869	22,288,831	7,904,160
2,399,106	41,088	527,808	352,082	26,370,745	1,705,000
2,495,132	0	13,869	174,798	10,562,810	1,914,774
4,620,366	0	1,418,432	1,808,726	19,495,976	7,512,071
6,582,815	0	872,053	711,430	26,769,959	8,373,645

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Alliance	Stark	\$2,492,289	\$7,857,210	\$1,676,693	\$944,131	\$966,818	\$657,273
Amherst	Lorain	965,526	3,356,393	136,730	177,478	1,099,304	175,803
Ashland	Ashland	5,455,386	6,707,997	483,674	325,085	1,833,595	1,213,926
Ashtabula	Ashtabula	3,506,506	6,232,842	1,318,340	401,284	1,067,277	36,108
Athens	Athens	4,968,751	5,781,816	845,284	0	3,905,531	1,465,755
Aurora	Portage	2,319,370	6,869,828	935,260	0	2,808,135	1,367,526
Avon	Lorain	3,451,160	7,834,770	1,204,080	0	2,035,160	840,942
Barberton	Summit	4,017,338	9,223,191	2,967,737	971,656	1,417,513	1,068,312
Bay Village	Cuyahoga	2,807,988	6,856,422	737,614	291,196	1,953,659	944,571
Beachwood	Cuyahoga	4,398,424	13,971,143	907,177	583,933	8,067,990	2,254,874
Beavercreek	Greene	2,187,161	7,556,590	619,451	122,884	5,472,195	1,442,917
Bedford	Cuyahoga	4,432,001	8,718,696	1,255,407	175,806	2,200,388	1,686,229
Bedford Heights	Cuyahoga	3,390,610	10,609,823	359,760	351,236	1,187,180	1,232,115
Bellbrook	Greene	442,454	2,639,780	80,889	0	404,016	14,755
Bellefontaine	Logan	2,379,144	3,968,574	1,544,728	223,673	971,391	546,234
Bellevue	Huron	1,987,141	2,138,199	28,196	113,875	876,157	446,903
Belpre	Washington	628,520	1,232,375	132,913	41,547	509,556	197,492
Berea	Cuyahoga	6,791,331	6,663,889	503,772	211,300	890,006	1,544,300
Bexley	Franklin	3,305,695	5,671,535	569,279	91,789	860,167	1,262,028
Blue Ash	Hamilton	7,846,087	10,230,976	1,601,674	0	3,500,677	3,823,146
Bowling Green	Wood	4,805,738	10,864,969	1,291,636	80,662	7,057,427	1,896,829
Brecksville	Cuyahoga	5,749,562	6,426,903	813,415	1,105,458	3,460,310	1,846,298
Broadview Heights	Cuyahoga	4,000,881	6,768,988	341,455	285,220	1,374,427	892,215
Brook Park	Cuyahoga	4,826,362	11,588,747	1,168,046	433,317	1,560,812	2,176,888
Brooklyn	Cuyahoga	2,474,237	7,729,531	801,511	0	627,981	1,522,613
Brookville	Montgomery	962,157	1,897,508	0	0	623,055	120,718
Brunswick	Medina	2,967,077	9,438,748	2,023,900	5,906	2,452,466	1,468,151
Bryan	Williams	2,943,363	2,915,098	305,114	97,259	877,145	935,310
Bucyrus	Crawford	1,428,286	3,876,842	222,094	363,868	3,811,552	147,771
Cambridge	Guernsey	3,049,108	4,407,746	674,804	242,946	1,242,260	796,104
Canal Fulton	Stark	665,059	1,298,905	5,293	0	706,411	92,181
Canfield	Mahoning	821,883	2,278,105	92,522	54,474	724,771	84,123
Canton	Stark	16,961,740	35,892,847	9,176,385	6,631,976	3,730,733	2,243,340
Carlisle	Warren	578,078	738,707	127,001	0	768,444	5,626
Celina	Mercer	1,262,808	3,219,686	321,877	79,768	2,123,225	911,727
Centerville	Montgomery	4,357,833	6,060,143	289,572	0	2,759,094	251,645
Chardon	Geauga	3,331,927	2,831,042	304,452	83,761	1,312,445	228,622
Cheviot	Hamilton	1,473,098	2,015,393	30,236	22,359	748,760	108,250
Chillicothe	Ross	5,850,739	10,669,009	859,783	0	6,090,170	783,079
Cincinnati	Hamilton	62,216,000	177,738,000	10,446,000	33,898,000	7,488,000	28,324,000
Circleville	Pickaway	2,707,061	4,230,836	644,071	183,508	897,004	118,593
Clayton	Montgomery	5,532,657	3,139,635	7,935	4,576	1,020,519	0
Cleveland	Cuyahoga	80,865,000	308,321,000	95,072,000	19,229,000	53,567,000	37,822,000
Cleveland Heights	Cuyahoga	15,330,156	18,400,270	6,302,268	360,312	3,069,299	2,767,008
Clyde	Sandusky	1,003,248	1,812,494	351,656	470,866	301,478	234,799
Columbus	Franklin	120,767,000	484,103,000	68,323,000	40,734,000	93,969,000	115,071,000
Columbiana	Columbiana	405,551	1,420,673	0	146,768	286,775	311,428
Conneaut	Ashtabula	1,205,449	3,205,587	302,117	312,852	1,090,117	113,391
Cortland	Trumbull	814,649	2,439,336	52,122	0	473,056	30,237
Coshocton	Coshocton	1,965,058	3,234,390	15,176	1,181,523	804,440	171,977
Cuyahoga Falls	Summit	6,797,451	19,798,139	2,422,133	0	3,629,866	2,100,748
Dayton	Montgomery	15,536,916	95,698,192	40,773,926	2,512,611	4,117,582	0
Deer Park	Hamilton	1,245,073	1,200,750	6,985	0	940,584	45,957
Defiance	Defiance	3,204,581	5,633,172	911,318	209,367	1,286,092	542,834
Delaware	Delaware	4,436,391	14,930,145	273,568	0	6,389,734	8,749,976
Delphos	Allen	309,109	2,340,456	150	51,650	371,329	410,766
Dover	Tuscarawas	1,114,329	4,041,571	103,808	804,618	1,212,992	823,753
Dublin	Franklin	20,641,293	10,514,894	6,004,249	328,067	3,905,000	16,095,614

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$51,936	\$1,335,972	\$0	\$418,380	\$87,205	\$0	\$16,487,907	\$1,066,718
0	1,707,790	0	305,308	116,905	0	8,041,237	773,461
0	861,743	0	183,269	117,998	20,026	17,202,699	650,906
1,740,323	1,482,536	0	205,245	19,732	0	16,010,193	430,800
0	5,815,686	0	3,610,000	242,478	50,435	26,685,736	605,615
1,913	2,123,975	0	707,902	451,966	0	17,585,875	2,222,409
15,286	11,799,587	0	7,326,169	2,191,887	0	36,699,041	11,177,647
0	1,268,654	0	1,129,672	258,650	0	22,322,723	1,779,079
1,782,344	998,068	0	1,435,000	417,454	0	18,224,316	1,994,708
0	8,630,423	0	1,290,000	729,137	173,098	41,006,199	7,409,906
89,176	6,011,745	0	662,221	661,676	0	24,826,016	1,072,303
1,054,778	1,841,744	0	690,481	466,198	55,200	22,576,928	3,858,052
736,020	413,423	0	776,249	185,726	0	19,242,142	2,796,000
0	709,388	0	0	0	0	4,291,282	650,000
159,944	1,160,500	0	105,000	41,958	0	11,101,146	901,624
0	0	0	95,000	71,640	0	5,757,111	592,253
0	92,255	0	117,319	41,746	0	2,993,723	190,000
1,327,127	3,195,787	0	7,241,978	540,254	83,663	28,993,407	2,822,813
0	5,084,109	36,796	869,978	647,839	164,250	18,563,465	7,950,635
114,224	2,689,388	0	2,588,598	1,955,738	0	34,350,508	12,342,103
649,966	10,762,247	0	2,959,883	941,320	0	41,310,677	1,063,628
1,432,297	1,332,610	0	1,138,884	604,565	0	23,910,302	2,447,956
934,767	2,482,477	0	1,263,423	487,541	0	18,831,394	1,344,823
2,942,100	5,420,568	0	228,733	53,477	0	30,399,050	3,423,113
2,038,735	455,840	0	879,056	422,074	0	16,951,578	3,040,440
0	517,305	0	1,224,607	71,132	11,108	5,427,590	854,801
0	1,261,930	0	934,653	375,208	0	20,928,039	22,827
0	3,025,501	0	2,100,000	32,153	0	13,230,943	2,366,006
385,451	0	0	37,822	23,606	0	10,297,292	291,916
0	3,812,092	0	187,520	210,193	0	14,622,773	943,688
0	384,551	0	124,812	37,542	0	3,314,754	1,551,536
759	453,840	0	24,918	59,416	0	4,594,811	125,875
0	13,286,944	0	3,159,790	815,188	0	91,898,943	40,000
0	155,326	0	1,620,619	108,251	0	4,102,052	174,500
689,490	0	209,011	90,632	433,734	233,183	9,575,141	2,045,220
0	4,179,368	0	352,196	396,992	0	18,646,843	3,849,000
0	952,408	0	231,304	40,118	0	9,316,079	1,217,121
359,732	91,694	0	42,414	3,223	0	4,895,159	63,055
843,424	1,277,088	0	1,164,204	134,923	0	27,672,419	2,901,007
168,330,000	171,781,000	0	38,367,000	22,878,000	743,000	722,209,000	92,625,000
0	1,617,772	0	353,033	222,860	0	10,974,738	45,932
0	0	0	273,999	216,766	76,506	10,272,593	697,408
28,891,000	56,227,000	0	48,223,000	28,682,000	19,517,000	776,416,000	199,980,000
2,134,046	6,274,534	0	1,859,529	627,819	0	57,125,241	3,836,779
0	708,345	0	2,277,546	209,608	0	7,370,040	667,213
0	111,972,000	0	90,270,000	40,386,000	0	1,165,595,000	117,716,000
0	1,148,139	0	0	1,375	0	3,720,709	1,789,552
109,837	538,330	0	439,156	127,253	26,000	7,470,089	185,750
29,590	0	0	0	0	0	3,838,990	136,000
1,147,454	145,949	0	335,791	12,378	0	9,014,136	0
0	7,808,944	0	1,289,820	471,807	0	44,318,908	25,247,635
41,347,850	18,226,238	0	8,030,000	3,828,281	137,068	230,208,664	12,488,042
0	145,986	0	124,612	115,339	0	3,825,286	213,188
0	4,904,016	0	104,703	78,407	0	16,874,490	678,192
716,795	917,033	0	1,063,900	1,282,289	256,640	39,016,471	6,121,095
0	79,497	0	29,236	2,380	0	3,594,573	815,000
610,467	2,368,177	0	106,252	20,181	0	11,206,148	2,000,000
3,217,901	20,895,483	0	5,742,956	1,994,457	0	89,339,914	25,115,131

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
East Liverpool	Columbiana	\$1,388,011	\$3,039,089	\$454,503	\$217,977	\$784,991	\$126,586
East Palestine	Columbiana	569,845	997,789	162,713	70,781	281,395	213,470
Eaton	Preble	2,044,647	2,770,211	204,942	148,582	1,098,164	150,064
Elyria	Lorain	7,046,901	18,374,099	2,879,372	2,244,093	1,987,716	1,280,174
Englewood	Montgomery	1,288,263	4,751,153	611,003	5,328	2,024,538	214,477
Euclid	Cuyahoga	13,904,635	20,337,564	2,859,900	272,263	2,021,349	1,562,583
Fairborn	Greene	7,517,523	12,772,786	1,080,457	90,865	1,460,195	391,574
Fairfield	Butler	7,591,020	15,724,127	1,451,970	22,441	6,208,262	2,683,583
Fairlawn	Summit	1,515,874	6,356,216	41,806	122,137	2,087,836	278,194
Fairview Park	Cuyahoga	1,928,797	7,238,353	271,935	1,795	1,062,943	2,827,571
Findlay	Hancock	6,147,014	14,743,482	0	1,727,315	2,190,517	1,258,449
Forest Park	Hamilton	2,186,779	9,229,364	1,439,391	21,000	2,444,061	251,522
Fostoria	Seneca	1,657,392	4,697,705	724,634	218,372	883,286	112,054
Franklin	Warren	2,276,450	4,833,128	44,666	7,199	1,115,056	273,552
Fremont	Sandusky	2,389,389	5,754,552	530,946	16,305	922,551	1,407,702
Gahanna	Franklin	3,935,387	8,528,510	2,943,729	195,382	2,214,302	2,760,515
Galion	Crawford	1,520,320	3,510,669	16,580	435,893	1,346,525	237,359
Garfield Heights	Cuyahoga	9,301,345	12,729,154	118,635	539,975	4,739,301	1,403,861
Geneva	Ashtabula	936,410	2,385,461	640,054	0	619,772	171,170
Girard	Trumbull	2,063,375	3,148,563	821,192	164,556	953,074	305,501
Grandview Heights	Franklin	2,038,156	4,389,401	1,730,058	40,303	534,611	771,687
Green	Summit	7,403,645	8,280,522	814,832	248,971	4,618,918	614,657
Greenville	Darke	2,022,681	4,765,864	35,273	311	1,873,168	420,274
Grove City	Franklin	8,952,100	9,697,200	1,329,356	270,134	1,407,756	1,902,060
Hamilton	Butler	4,065,793	31,417,745	5,013,534	1,219,842	3,336,713	2,202,403
Harrison	Hamilton	1,209,228	5,652,619	134,578	338,848	780,692	251,512
Heath	Licking	1,440,850	4,832,359	248,970	55,500	1,505,871	1,388,567
Highland Heights	Cuyahoga	2,433,904	5,889,871	94,695	37,892	669,147	501,991
Hillard	Franklin	4,857,636	8,282,776	5,357,924	171,913	8,544,315	4,456,087
Hillsboro	Highland	1,353,037	3,464,773	417,697	0	396,985	79,970
Hubbard	Trumbull	379,671	1,741,946	516	30,049	563,955	47,440
Huber Heights	Montgomery	3,246,433	13,655,683	963,506	0	1,578,536	460,043
Hudson	Summit	5,248,941	6,369,166	1,435,689	533,748	2,742,068	999,834
Huron	Erie	1,067,222	3,156,643	0	0	1,003,176	626,360
Independence	Cuyahoga	5,832,145	8,343,766	2,241,800	92,021	2,534,624	3,237,635
Indian Hills	Hamilton	1,985,150	4,695,599	1,422,459	142,402	1,516,624	1,110,102
Jackson	Jackson	1,196,652	1,976,179	399,725	318,913	614,043	144,755
Kent	Portage	2,772,347	10,132,948	1,701,884	624,153	2,241,324	1,316,516
Kettering	Montgomery	12,476,529	25,005,569	0	0	8,391,628	12,173,718
Kirtland	Lake	1,712,617	2,525,819	72,136	78,735	1,395,655	342,865
Lakewood	Cuyahoga	8,149,714	21,351,371	6,727,225	2,281,603	1,867,759	1,542,088
Lebanon	Warren	3,837,352	6,788,185	826,380	164,718	1,102,322	390,839
Lima	Allen	8,280,958	15,717,589	4,509,454	0	3,566,736	959,064
Logan	Hocking	834,716	2,392,402	111,878	295,855	630,073	75,166
London	Madison	1,238,305	2,927,713	903,583	300	515,101	125,704
Lorain	Lorain	8,394,131	18,050,868	3,298,670	1,331,025	2,313,133	275,681
Louisville	Stark	847,125	2,054,200	151,145	50,860	610,206	149,882
Loveland	Hamilton	2,557,027	4,753,802	236,337	0	686,513	607,256
Lyndhurst	Cuyahoga	4,552,065	7,758,841	653,125	56,532	1,458,587	970,351
Macedonia	Summit	2,191,980	5,010,294	436,497	204,600	1,707,632	1,385,834
Madeira	Hamilton	918,369	3,092,362	99,195	0	816,934	130,564
Mansfield	Richland	8,615,629	25,333,268	2,778,561	76,351	2,300,961	419,944
Maple Heights	Cuyahoga	5,776,846	10,529,700	1,407,620	97,077	1,248,661	1,040,646
Marietta	Washington	4,550,231	6,528,355	1,252,702	865,224	3,912,660	822,306
Martins Ferry	Belmont	663,170	2,329,700	178,720	63,706	375,093	30,108
Marysville	Union	2,728,701	7,859,772	2,895,717	357,142	1,188,364	228,893
Mason City	Warren	7,718,852	11,054,466	2,010,136	0	2,753,102	1,787,595
Massillon	Stark	6,545,222	9,503,545	2,013,837	588,941	2,779,938	2,263,649

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$0	\$174,888	\$0	\$338,837	\$82,671	\$0	\$6,607,553	\$2,317,694
0	217,264	0	105,001	33,369	0	2,651,627	94,341
0	1,467,624	0	248,821	51,977	0	8,185,032	923,803
0	4,355,292	0	1,589,465	1,432,151	0	41,189,263	492,901
0	1,716,913	0	0	0	0	10,611,675	5,177,971
1,916,687	2,532,281	0	5,240,760	1,311,229	0	51,959,251	553,800
0	2,505,157	222,316	2,040,492	485,687	852	28,567,904	10,226,724
510,171	6,092,909	0	1,233,549	776,107	152,681	42,446,820	4,644,233
281,671	1,035,263	0	868,503	349,929	0	12,937,429	384,473
1,011,700	855,352	0	790,274	1,118,517	0	17,107,237	1,148,300
0	2,587,380	0	662,703	416,260	0	29,733,120	20,250,316
0	1,978,225	0	397,813	154,664	0	18,102,819	1,471,505
12,652	1,103,537	0	123,416	22,851	0	9,555,899	920,016
0	326,111	0	619,490	461,803	100,000	10,057,455	1,444,335
0	1,111,854	0	291,997	128,702	0	12,553,998	8,152,000
2,253,385	7,369,642	0	773,436	916,677	0	31,890,965	2,012,348
0	0	0	491,355	151,919	0	7,710,620	1,315,799
2,288,528	758,048	0	18,363,893	1,190,088	371,968	51,804,796	7,544,927
0	992,795	0	410,346	146,919	0	6,302,927	937,419
475,391	356,567	0	14,541	175,655	0	8,478,415	58,000
690,642	2,674,874	0	112,508	22,106	0	13,004,346	498,229
0	1,145,438	0	1,245,000	2,645,302	146,649	27,163,934	12,450,000
242,660	937,659	0	385,286	132,570	0	10,815,746	1,551,890
0	9,249,404	0	1,524,318	1,645,778	0	35,978,106	7,934,022
5,945,443	4,383,743	0	2,425,000	1,576,932	0	61,587,148	5,275,986
0	584,884	0	518,871	265,646	0	9,736,878	2,115,734
399,949	0	0	299,111	159,796	0	10,330,973	684,767
1,816,333	630,074	0	1,096,645	584,414	0	13,754,966	1,236,174
1,937,183	0	0	2,629,411	2,637,382	0	38,874,627	0
0	236,658	0	173,504	153,083	0	6,275,707	1,072,228
0	33,000	0	422,910	128,200	0	3,347,687	825,641
0	6,127,838	0	1,894,449	1,072,760	153,136	29,152,384	11,391,608
0	5,419,701	0	2,652,269	1,396,781	0	26,798,197	7,793,147
723,864	2,348,946	0	223,968	106,066	0	9,256,245	1,352,943
526,243	3,693,599	0	1,445,553	1,246,419	43,200	29,237,005	14,276,500
0	769,584	0	620,870	97,730	0	12,360,520	6,056,570
0	27,462	0	81,732	22,572	0	4,782,033	183,024
0	3,352,787	0	209,947	144,108	0	22,496,014	10,319,189
0	18,983,100	0	1,021,134	672,521	0	78,724,199	15,221,132
0	1,010,281	0	343,736	189,674	0	7,671,518	1,963,080
3,150,020	760,521	0	11,949,421	1,830,823	0	59,610,545	4,118,272
277,310	2,993,629	0	590,158	272,577	0	17,243,470	1,225,867
0	11,670,135	0	990,545	124,923	0	45,819,404	67,470
2,226	705,286	0	111,443	17,375	0	5,176,420	20,000
0	2,641,784	0	247,629	43,965	0	8,644,084	538,545
0	1,616,835	0	3,390,872	2,031,361	9,205	40,711,781	2,472,467
0	1,098,608	0	104,290	17,177	0	5,083,493	449,260
0	1,369,902	0	683,162	188,266	0	11,082,265	549,748
1,928,882	76,078	0	1,676,118	107,265	0	19,237,844	830,000
206,823	566,848	0	6,271,374	454,101	122,123	18,558,106	1,592,653
540,817	2,812,300	0	270,000	18,765	0	8,699,306	735,011
0	8,185,288	0	415,000	307,533	0	48,432,535	2,347,934
990,696	2,490,548	0	10,970,810	882,079	208,678	35,643,361	10,487,067
0	824,360	2,198,869	317,742	48,790	0	21,321,239	888,423
0	346,668	0	201,822	18,401	0	4,207,388	61,015
0	45,986	0	13,480,000	742,369	0	29,526,944	1,851,529
224,627	9,280,897	0	1,240,000	1,434,655	122,165	37,626,495	25,139,813
18,660	836,448	0	937,514	1,350,046	0	26,837,800	1,766,811

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Maumee	Lucas	\$4,175,633	\$10,151,772	\$1,781,946	\$186,856	\$2,942,107	\$1,804,745
Mayfield Heights	Cuyahoga	2,365,964	11,284,297	1,023,320	342,901	4,117,465	1,810,369
Medina	Medina	6,975,042	7,301,385	991,046	194,841	4,078,509	940,836
Mentor	Lake	7,045,850	23,406,111	1,946,043	0	14,580,839	6,813,566
Mentor-On-The-Lake	Lake	692,130	2,374,189	0	65,189	539,518	40,827
Miamisburg	Montgomery	4,216,315	8,726,762	906,064	9,322	1,093,654	2,153,280
Middleburg Hts	Cuyahoga	6,771,287	8,736,581	866,322	362,515	1,758,271	2,844,270
Middletown	Butler	4,322,676	23,933,161	16,422,210	898,669	6,222,630	856,404
Milford	Clermont	1,363,392	3,447,391	0	500,704	763,547	78,178
Monroe	Butler	1,964,892	6,881,493	0	237,599	1,188,487	261,285
Montgomery	Hamilton	3,797,300	5,124,108	338,006	13,668	1,573,712	1,180,610
Moraine	Montgomery	3,867,810	8,310,584	299,120	76,564	2,318,580	999,561
Mount Healthy	Hamilton	603,255	1,955,789	88,011	0	389,081	150,802
Mount Vernon	Knox	5,443,844	5,584,614	1,560,761	677,715	3,675,011	728,146
Munroe Falls	Summit	697,259	1,471,811	0	39,749	367,828	42,900
Napoleon	Henry	995,519	2,940,171	508,348	100,971	579,940	819,118
Nelsonville	Athens	711,729	1,161,313	94,166	0	470,323	192,214
New Carlisle	Clark	653,396	572,410	42,408	715,655	283,156	60,710
New Franklin	Summit	1,330,282	3,974,322	128,194	127,998	1,148,235	48,850
New Philadelphia	Tuscarawas	3,284,543	4,466,846	195,346	603,020	1,357,515	701,872
Newark	Licking	10,349,934	18,207,565	2,549,523	140,923	3,936,324	0
Niles	Trumbull	2,065,694	8,269,848	676,400	572,408	1,599,081	505,170
North Canton	Stark	1,841,185	3,860,934	670,528	1,474,212	1,494,494	781,696
North Olmsted	Cuyahoga	3,457,202	11,947,782	556,467	477,740	4,422,054	2,343,545
North Ridgeville	Lorain	6,438,189	10,335,970	1,465,810	430,594	3,015,750	392,533
North Royalton	Cuyahoga	2,998,618	11,502,663	681,444	380,727	2,105,815	710,094
Northwood	Wood	1,425,422	2,393,940	380,054	8,833	456,878	51,496
Norton	Summit	2,239,735	6,642,522	209,513	1,037,150	1,715,381	133,830
Norwalk	Huron	2,042,015	4,732,067	1,240,110	149,795	929,886	1,538,114
Norwood	Hamilton	4,359,962	15,122,318	45,552	1,156,731	1,300,069	429,452
Oakwood	Montgomery	2,148,109	5,135,599	1,845,298	108,545	1,006,553	1,053,539
Oberlin	Lorain	3,370,939	3,142,386	501,289	126,752	710,003	661,024
Olmstead Falls	Cuyahoga	1,178,015	2,915,402	696,515	86,785	832,588	187,730
Ontario	Richland	1,669,483	2,075,084	33,085	1,973	933,457	108,933
Oregon	Lucas	5,408,084	10,015,782	1,345,896	426,055	4,041,540	817,714
Orrville	Wayne	971,591	2,200,289	0	340,315	1,405,313	297,717
Oxford	Butler	1,693,251	5,432,718	1,141,033	125,408	1,266,576	1,282,923
Painesville	Lake	4,498,245	7,178,506	509,372	618,599	1,880,062	712,688
Parma	Cuyahoga	23,265,829	27,969,232	9,224,052	316,924	5,293,366	3,215,673
Parma Heights	Cuyahoga	1,803,879	8,609,199	2,785,536	374,606	736,370	480,814
Pataskala	Licking	855,648	1,360,206	244,160	59,300	1,166,311	20,352
Perrysburg	Wood	4,160,626	7,735,659	730,093	36,301	2,802,053	1,258,079
Pickerington	Fairfield	2,604,829	4,035,685	653,044	93,643	990,005	532,160
Piqua	Miami	1,278,817	7,464,385	610,155	360,499	2,192,766	461,977
Port Clinton	Ottawa	1,385,309	2,191,911	405,086	193,057	483,502	51,573
Portsmouth	Scioto	3,343,309	7,389,885	484,915	3,083,638	1,319,595	53,261
Powell	Delaware	1,535,303	2,207,481	975,662	0	0	625,075
Ravenna	Portage	1,526,180	5,202,694	907,619	283,396	1,109,976	743,803
Reading	Hamilton	1,953,010	5,463,357	172,574	10,552	1,994,896	469,888
Reynoldsburg	Franklin	5,587,780	7,722,369	1,367,087	202,756	2,242,205	994,898
Rittman	Wayne	640,856	1,465,034	0	111,622	588,847	460,206
Riverside	Montgomery	2,349,034	6,110,318	254,769	3,143	1,450,207	1,538
Rocky River	Cuyahoga	4,886,854	8,768,009	773,306	1,275,714	2,156,384	3,320,100
Rossford	Wood	1,096,015	2,026,427	0	0	1,256,501	310,586
Salem	Columbiana	1,183,858	3,489,692	498,429	98,676	785,054	462,938
Sandusky	Erie	3,821,114	10,953,536	3,464,442	353,288	3,864,900	340,606
Seven Hills	Cuyahoga	1,986,330	4,030,208	682,030	943,836	2,090,904	1,313,384
Shaker Heights	Cuyahoga	6,952,171	22,096,210	6,748,290	584,712	3,598,187	4,155,613

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$1,006,156	\$1,290,490	\$0	\$1,047,097	\$962,954	\$0	\$25,349,756	\$14,418,047
898,540	0	0	4,540,250	56,250	0	26,439,356	1,677,500
70,207	19,400	0	967,832	85,664	145,000	21,769,762	0
2,214,863	2,201,521	0	2,549,781	1,495,005	0	62,253,579	711,190
292,798	104,553	0	43,464	18,523	11,943	4,183,134	409,119
894,392	1,757,670	0	450,498	255,626	232,123	20,695,706	993,244
933,094	2,131,384	0	1,973,229	477,982	0	26,854,935	2,118,585
1,724,929	0	0	2,128,939	1,381,403	0	57,891,021	198,000
0	168,463	50,000	265,000	176,475	0	6,813,150	291,864
0	1,928,489	1,835,317	786,979	598,974	0	15,683,515	6,595,376
0	2,269,630	0	614,883	162,428	0	15,074,345	1,579,614
345,969	1,712,326	0	5,474,948	66,501	182,313	23,654,276	2,805,000
476,773	1,231,128	0	118,024	91,333	0	5,104,196	720,090
0	0	0	422,401	339,425	0	18,431,917	827,126
0	526,937	0	317,109	43,452	0	3,507,045	34,447
0	873,383	0	112,551	85,064	0	7,015,065	2,170,069
0	213,463	0	127,879	35,935	125,000	3,132,022	290,000
0	362,421	0	138,292	188,353	0	3,016,801	200,483
0	431,390	0	26,041	5,073	0	7,220,385	50,000
0	2,019,872	0	155,750	95,183	0	12,879,947	166,978
0	2,460,005	0	550,000	722,471	0	38,916,745	18,793,050
159,946	2,064,925	0	10,873	73,868	0	15,998,213	5,132,914
432,980	1,134,967	0	282,274	20,403	0	11,993,673	1,928,035
2,246,112	122,399	0	7,588,715	1,606,408	109,394	34,877,818	1,936,569
0	1,255,751	0	3,357,177	304,569	3,315	26,999,658	6,650,000
2,144,840	3,525,484	0	6,373,486	635,621	0	31,058,792	4,503,230
118,595	287,514	0	89,390	181,333	0	5,393,455	104,000
0	516,896	0	225,000	355,139	0	13,075,166	857,821
0	1,192,995	0	173,070	59,567	0	12,057,619	897,148
61,571	439,073	316,189	4,831,558	1,416,578	118,745	29,597,798	1,310,049
0	1,736,104	0	12,453	52,657	0	13,098,857	3,380,223
224,287	5,111,860	0	203,940	200,957	0	14,253,437	1,431,598
0	7,201,654	0	3,154,807	279,681	0	16,533,177	0
0	232,893	0	86,126	71,941	0	5,212,975	203,493
460,504	11,295,666	0	946,618	572,267	0	35,330,126	9,126,297
407,762	1,327,598	0	15,950	64,786	0	7,031,321	1,213,124
0	2,432,847	0	1,730,000	142,408	0	15,247,164	1,531,013
0	1,702,801	0	399,072	241,274	0	17,740,619	986,276
1,823,792	1,544,204	0	3,315,705	1,263,922	0	77,232,699	8,462,077
147,577	3,879,908	0	5,408,678	470,288	0	24,696,855	246,700
0	1,170,248	0	299,833	48,563	0	5,224,621	172,445
1,232,836	1,642,746	0	0	94,004	0	19,692,397	4,116,440
0	1,992,242	0	1,398,707	446,075	0	12,746,390	6,711,872
55,043	1,240,777	0	871,353	248,969	0	14,784,741	1,366,662
0	538,183	0	96,141	28,787	0	5,373,549	528,390
0	1,069,168	0	242,748	127,206	0	17,113,725	1,529,576
1,345,507	5,500	0	1,620,000	1,123,916	73,946	9,512,390	3,522,350
0	1,258,788	0	476,055	307,108	0	11,815,619	616,687
873,428	364,589	0	175,160	88,236	0	11,565,690	648,944
0	2,674,842	0	1,830,983	992,110	0	23,615,030	1,300,000
459,797	112,717	0	93,577	49,031	0	3,981,687	165,000
0	2,254,055	0	234,818	90,061	0	12,747,943	4,559,733
3,353,744	2,118,804	0	1,138,080	815,274	0	28,606,269	4,471,000
245,451	788,085	0	185,000	170,803	0	6,078,868	890,663
0	728,702	0	177,393	167,222	0	7,591,964	4,031,794
0	4,507,569	0	1,213,401	1,241,563	0	29,760,419	3,567,252
114,526	544,509	0	3,804,729	848,992	1,995	16,361,443	1,269,069
7,125,663	0	0	1,993,420	903,720	0	54,157,986	4,249,037

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Sharonville	Hamilton	\$3,252,463	\$11,522,061	\$543,526	\$445,765	\$1,785,519	\$2,664,712
Sheffield Lake	Lorain	1,237,684	2,694,963	173,985	22,205	1,010,225	120,202
Shelby	Richland	1,101,600	3,126,716	972,904	279,589	645,244	71,971
Sidney	Shelby	1,250,657	11,270,780	1,520,407	193,334	1,443,553	1,186,393
Silverton	Hamilton	736,080	1,359,068	448,426	5,076	312,187	56,759
Solon	Cuyahoga	4,327,183	15,946,218	3,001,106	81,915	6,429,141	5,669,661
South Euclid	Cuyahoga	2,885,085	9,562,905	215,342	127,799	1,830,847	356,328
Springboro	Warren	4,421,751	2,855,621	608,100	15,066	996,012	463,880
Springdale	Hamilton	5,029,013	8,518,865	658,852	368,057	1,432,936	1,567,079
Springfield	Clark	10,119,067	28,855,684	5,449,391	141,820	4,371,132	1,902,518
St. Bernard	Hamilton	4,434,810	4,935,218	14,862	248,466	647,930	334,400
St. Clairsville	Belmont	273,973	979,594	248,285	16,197	530,176	327,786
St. Marys	Auglaize	1,021,236	3,007,021	181,496	20,090	830,485	235,867
Steubenville	Jefferson	2,802,787	6,901,448	1,631,489	668,145	4,216,869	666,609
Stow	Summit	8,390,076	13,349,173	1,127,128	430,664	3,321,718	1,688,869
Streetsboro	Portage	2,566,580	5,982,499	629,524	21,896	971,205	520,957
Strongsville	Cuyahoga	6,023,550	18,953,918	1,112,484	602,857	12,504,482	5,149,526
Sylvania	Lucas	4,578,391	5,831,213	696,133	220,397	1,970,381	833,821
Tallmadge	Summit	2,995,338	6,171,685	307,770	66,410	1,534,582	1,732,010
Tiffin	Seneca	2,560,744	6,547,164	758,239	8,446	2,067,981	404,098
Tipp City	Miami	1,427,326	3,048,578	252,874	0	564,410	766,504
Toledo	Lucas	17,030,000	159,374,000	31,318,000	15,656,000	34,561,000	2,660,000
Toronto	Jefferson	489,852	1,588,022	342,797	27,714	420,010	149,076
Trenton	Butler	360,197	2,468,630	181,675	57,094	354,197	110,332
Troy	Miami	4,044,847	9,478,312	984,252	428,737	2,077,805	1,470,324
Twinsburg	Summit	4,409,241	6,893,613	1,130,987	0	4,482,090	2,083,990
Uhrichsville	Tuscarawas	600,018	1,290,962	189,927	105,942	334,379	15,537
Union	Montgomery	769,919	1,713,098	499,971	10,401	443,615	51,417
University Heights	Cuyahoga	1,529,553	8,236,479	5,012,693	26,290	988,490	342,295
Upper Arlington	Franklin	7,906,883	15,650,965	991,447	0	3,190,466	3,039,646
Upper Sandusky	Wyandot	1,098,007	1,912,472	88,838	37,311	439,446	291,867
Urbana	Champaign	1,988,555	4,736,799	303,018	205,140	1,267,613	269,494
Vandalia	Montgomery	5,374,258	6,096,542	0	0	3,298,612	3,486,776
Wadsworth	Medina	2,891,212	6,034,330	516,310	100,441	2,054,047	2,099,175
Wapakoneta	Auglaize	536,168	2,845,366	82,067	172,208	3,037,581	389,487
Warren	Trumbull	7,565,426	15,299,674	5,338,458	627,133	1,568,297	440,263
Warrensville Heights	Cuyahoga	2,785,533	8,168,740	1,091,745	27,952	1,777,858	178,910
Washington	Fayette	2,941,761	4,127,443	1,390,412	304,948	1,540,977	62,692
Wauseon	Fulton	637,427	2,177,451	364,621	0	547,968	437,758
Waverly	Pike	760,535	1,361,277	328	1,470	574,097	85,208
Wellston	Jackson	865,066	1,761,850	632,367	214,026	390,071	89,879
West Carrollton	Montgomery	954,570	5,547,382	3,710,435	0	907,699	806,771
Westerville	Franklin	12,707,473	26,448,962	2,761,688	82,426	2,816,796	8,353,292
Westlake	Cuyahoga	6,835,591	14,184,779	1,680,434	1,078,920	6,987,274	3,316,452
Whitehall	Franklin	6,815,158	10,912,110	219,222	119,592	1,599,488	664,087
Wickliffe	Lake	4,089,205	6,090,559	221,861	67,009	1,817,282	781,998
Willard	Huron	652,168	2,453,915	447,283	38,630	777,632	266,815
Willoughby	Lake	7,122,688	13,529,358	924,697	484,620	1,739,192	1,900,596
Willoughby Hills	Lake	2,942,468	4,818,624	135,559	0	1,208,662	188,004
Willowick	Lake	1,568,454	4,874,194	493,430	126,077	984,330	833,713
Wilmington	Clinton	5,163,802	4,717,642	0	209,578	2,308,767	517,326
Wooster	Wayne	3,681,702	10,893,431	1,610,435	140,185	2,980,098	1,794,948
Worthington	Franklin	5,565,404	9,865,999	709,596	50,284	2,252,093	3,621,250
Wyoming	Hamilton	2,629,106	2,735,712	335,900	66,983	920,798	1,379,819
Xenia	Greene	3,136,271	10,721,657	248,432	48,257	1,353,816	169,228
Zanesville	Muskingum	3,006,446	13,921,255	1,861,136	1,966,945	1,870,296	646,041

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$466,805	\$3,921,251	\$0	\$1,325,000	\$643,042	\$0	\$26,570,144	\$1,957,663
674,524	205,580	0	983,283	112,132	0	7,234,783	378,705
42,995	514,173	0	195,164	34,973	0	6,985,329	280,250
14,127	2,077,675	0	1,360,000	360,066	0	20,676,992	160,000
0	398,083	0	185,886	50,054	19,811	3,571,430	1,907,352
1,890,447	14,549,895	0	1,995,556	657,129	0	54,548,251	7,601,298
3,238,591	2,738,593	0	19,506,156	1,200,981	764,152	42,426,779	673,478
0	2,812,497	0	1,180,000	737,543	0	14,090,470	3,955,003
0	1,934,377	0	471,480	291,522	0	20,272,181	1,080,400
220,702	18,612,727	0	2,054,177	447,707	0	72,174,925	3,942,023
1,350,743	2,499,126	0	137,167	75,403	0	14,678,125	3,689,575
0	107,842	0	97,918	48,495	0	2,630,266	988,078
0	1,785,644	0	0	18,749	0	7,100,588	1,159,311
0	4,871,515	0	3,706,834	303,767	125,262	25,894,725	344,482
0	5,096,319	0	867,277	934,179	6,907	35,212,310	9,756,835
793,323	1,423,736	0	795,148	116,829	100,802	13,922,499	3,062,494
2,552,751	11,616,943	0	2,563,688	2,690,882	0	63,771,081	9,350,250
1,031,585	5,919,947	0	949,592	559,041	0	22,590,501	14,965,873
0	2,658,464	0	619,374	485,365	118,828	16,689,826	8,129,487
230,320	587,808	0	93,778	84,744	67,430	13,410,752	1,046,603
229,294	795,120	0	911,665	198,280	0	8,194,051	1,293,032
2,000	40,043,000	0	67,667,000	11,642,000	0	379,953,000	63,414,000
0	481,685	0	113,351	12,302	0	3,624,809	870,000
51,814	932,514	0	98,818	17,391	0	4,632,662	437,445
1,099,540	743,293	0	485,000	471,922	0	21,284,032	5,117,000
145,045	3,447,645	0	1,139,551	641,593	0	24,373,755	1,862,966
0	945,888	0	204,542	80,998	0	3,768,193	307,161
0	432,016	0	132,834	81,120	0	4,134,391	167,439
3,070,368	0	0	3,207,798	138,759	0	22,552,725	3,619,949
0	8,922,611	0	1,985,000	1,393,164	148,050	43,228,232	7,110,682
34,571	0	0	481,284	258,236	0	4,642,032	555,762
0	1,603,303	0	571,966	156,259	0	11,102,147	130,000
770,926	7,279,564	0	935,008	669,351	0	27,911,037	4,653,092
690,694	17,763,231	7,499	252,161	100,713	360,988	32,870,801	6,945,761
0	0	0	365,342	52,045	0	7,480,264	1,237,325
0	4,238,297	0	1,937,447	481,373	0	37,496,368	556,470
1,025,838	1,218,367	0	450,000	461,207	0	17,186,150	9,425,756
0	2,878,175	0	557,574	614,262	0	14,418,244	111,000
15,497	1,440,084	0	3,100,000	94,550	0	8,815,356	216,378
0	11,989	0	946,271	25,396	0	3,766,571	1,206,527
0	0	0	91,000	23,871	0	4,068,130	66,087
0	0	0	341,914	169,008	0	12,437,779	2,334,909
563,587	18,121,004	0	1,987,377	945,390	107,914	74,895,909	20,280,971
763,839	10,406,778	0	19,925,029	785,863	176,146	66,141,105	729,550
676,465	3,242,318	0	398,635	83,427	0	24,730,502	2,438,158
1,255,380	4,053,210	0	166,072	224,618	0	18,767,194	212,366
0	2,198,481	0	180,552	55,428	0	7,070,904	134,700
1,249,364	4,838,874	0	867,169	625,591	111,425	33,393,574	7,589,616
0	929,563	0	1,527,583	138,686	0	11,889,149	730,112
1,144,546	1,670,110	0	2,314,008	58,245	0	14,067,107	2,742,216
0	332,981	0	504,447	353,941	0	14,108,484	4,412,084
0	1,919,212	0	7,005,553	189,456	0	30,215,020	1,520,687
1,842,398	1,895,808	0	532,810	314,830	0	26,650,472	1,737,340
573,699	3,013,099	0	564,788	522,744	0	12,742,648	1,847,436
0	1,739,237	0	1,315,647	112,635	0	18,845,180	7,528,071
0	968,746	0	479,376	275,539	69,149	25,064,929	7,260,267

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Alliance	Stark	\$5,025,549	\$14,296,542	\$19,322,091	\$1,386,300	\$10,494,870
Amherst	Lorain	1,849,418	4,208,679	6,058,097	329,086	1,166,442
Ashland	Ashland	1,854,358	14,723,258	16,577,616	508,161	5,370,892
Athens	Athens	1,474,122	6,813,751	8,287,873	503,263	508,813
Aurora	Portage	2,194,319	11,131,232	13,325,551	768,752	140,478
Avon	Lorain	3,295,358	11,480,451	14,775,809	942,884	911,324
Barberton	Summit	6,006,536	17,501,748	23,508,284	1,558,611	9,327,051
Bedford	Cuyahoga	4,313,668	4,478,666	8,792,334	1,032,732	2,998,915
Bellbrook	Greene	1,291,115	12,448,941	13,740,056	284,610	1,219,491
Bellefontaine	Logan	2,258,365	9,467,007	11,725,372	403,891	2,198,233
Bellevue	Huron	1,402,977	13,392,394	14,795,371	166,805	89,451
Belpre	Washington	1,274,188	13,963,649	15,237,837	1,059,168	5,012,141
Berea	Cuyahoga	2,743,905	22,671,107	25,415,012	1,357,677	8,852,910
Bexley	Franklin	1,156,099	2,404,195	3,560,294	152,924	1,741,123
Bowling Green	Wood	4,550,716	41,736,606	46,287,322	391,176	988,528
Brookville	Montgomery	487,785	421,392	909,177	212,985	94,107
Bryan	Williams	1,425,094	5,272,091	6,697,185	80,582	533,682
Bucyrus	Crawford	1,752,525	8,205,279	9,957,804	444,784	796,797
Cambridge	Guernsey	2,663,139	7,452,704	10,115,843	832,156	2,705,479
Canal Fulton	Stark	252,574	4,286,115	4,538,689	(1,156,764)	1,323,063
Canfield	Mahoning	1,935,888	5,185,566	7,121,454	83,064	0
Canton	Stark	15,702,574	50,236,731	65,939,305	2,384,728	19,023,618
Carlisle	Warren	190,270	1,113,826	1,304,096	1,325	0
Celina	Mercer	2,018,496	13,605,673	15,624,169	604,524	6,992,477
Chardon	Geauga	1,419,059	12,511,170	13,930,229	345,647	5,078,751
Chillicothe	Ross	2,503,695	24,615,541	27,119,236	1,395,387	3,824,216
Cincinnati	Hamilton	119,757,000	961,286,000	1,081,043,000	36,103,000	450,472,000
Circleville	Pickaway	4,253,303	6,739,094	10,992,397	163,146	1,177,106
Clayton	Montgomery	139,982	3,770,644	3,910,626	589	4,232,359
Cleveland	Cuyahoga	276,285,000	1,733,126,000	2,009,411,000	149,843,000	836,902,000
Clyde	Sandusky	1,770,509	12,883,259	14,653,768	453,823	5,790,662
Columbus	Franklin	374,035,000	520,477,000	894,512,000	51,137,000	560,089,000
Columbiana	Columbiana	801,185	3,211,261	4,012,446	1,321,263	177,729
Conneaut	Ashtabula	1,128,670	7,830,100	8,958,770	494,416	2,050,562
Cortland	Trumbull	518,652	5,276,327	5,794,979	140,724	2,348,516
Coshocton	Coshocton	2,472,955	10,871,652	13,344,607	1,199,701	7,674,356
Cuyahoga Falls	Summit	2,666,479	19,310,845	21,977,324	1,512,275	9,365,288
Dayton	Montgomery	57,407,459	114,885,208	172,292,667	4,460,750	638,174
Defiance	Defiance	1,216,530	23,948,251	25,164,781	944,535	15,616,258
Delaware	Delaware	5,794,177	29,772,216	35,566,393	269,117	3,658,358
Delphos	Allen	1,127,275	22,389,816	23,517,091	948,467	16,301,771
Dover	Tuscarawas	1,279,798	10,081,595	11,361,393	554,370	4,526,276
Dublin	Franklin	16,843,343	34,684,155	51,527,498	496,262	2,827,133
East Liverpool	Columbiana	3,022,505	7,849,408	10,871,913	639,404	3,556,816
East Palestine	Columbiana	257,890	1,853,910	2,111,800	82,201	410,702
Eaton	Preble	1,431,226	6,550,948	7,982,174	331,471	3,806,058
Elyria	Lorain	1,413,531	17,969,019	19,382,550	837,203	12,867,132
Englewood	Montgomery	2,896,340	9,898,197	12,794,537	102,841	120,741
Euclid	Cuyahoga	3,773,054	25,636,425	29,409,479	7,506,942	5,848,706
Fairborn	Greene	4,591,130	7,310,746	11,901,876	659,166	5,042,685

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$11,881,170	\$1,882,552	\$1,200,279	\$4,358,090	\$7,440,921
1,495,528	2,953,679	0	1,608,890	4,562,569
5,879,053	9,062,142	0	1,636,421	10,698,563
1,012,076	6,178,751	0	1,097,046	7,275,797
909,230	11,001,232	0	1,415,089	12,416,321
1,854,208	10,348,263	0	2,573,338	12,921,601
10,885,662	6,885,357	0	5,737,265	12,622,622
4,031,647	1,309,500	0	3,451,187	4,760,687
1,504,101	11,163,059	0	1,072,896	12,235,955
2,602,124	8,592,993	0	530,255	9,123,248
256,256	13,392,394	0	1,146,721	14,539,115
6,071,309	8,221,474	0	945,054	9,166,528
10,210,587	13,293,791	0	1,910,634	15,204,425
1,894,047	1,605,516	0	60,731	1,666,247
1,379,704	40,812,722	0	4,094,896	44,907,618
307,092	314,571	0	287,514	602,085
614,264	5,272,091	0	810,830	6,082,921
1,241,581	7,251,176	0	1,465,047	8,716,223
3,537,635	4,147,944	0	2,430,264	6,578,208
166,299	2,758,612	0	173,778	2,932,390
83,064	5,185,566	0	1,852,824	7,038,390
21,408,346	29,978,017	0	14,552,942	44,530,959
1,325	1,113,826	0	188,945	1,302,771
7,597,001	6,240,883	0	1,786,285	8,027,168
5,424,398	7,242,519	0	1,263,312	8,505,831
5,219,603	17,094,892	2,827,337	1,977,404	21,899,633
486,575,000	482,346,000	46,739,000	65,383,000	594,468,000
1,340,252	5,543,039	0	4,109,106	9,652,145
4,232,948	(461,715)	0	139,393	(322,322)
986,745,000	713,285,000	101,890,000	207,491,000	1,022,666,000
6,244,485	5,923,463	900,026	1,585,794	8,409,283
611,226,000	20,938,000	1,339,000	72,909,000	95,186,000
1,498,992	1,806,261	0	707,193	2,513,454
2,544,978	5,531,605	0	882,187	6,413,792
2,489,240	2,856,006	0	449,733	3,305,739
8,874,057	2,321,281	0	2,149,269	4,470,550
10,877,563	9,474,197	0	1,625,564	11,099,761
5,098,924	102,529,691	0	64,664,052	167,193,743
16,560,793	7,512,923	0	1,091,065	8,603,988
3,927,475	26,328,438	0	5,310,480	31,638,918
17,250,238	5,310,803	0	956,050	6,266,853
5,080,646	4,763,118	917,459	600,170	6,280,747
3,323,395	31,514,795	0	16,689,308	48,204,103
4,196,220	3,916,759	0	2,758,934	6,675,693
492,903	1,445,220	0	173,677	1,618,897
4,137,529	2,608,139	0	1,236,506	3,844,645
13,704,335	5,172,975	0	505,240	5,678,215
223,582	9,813,234	0	2,757,721	12,570,955
13,355,648	12,866,062	0	3,187,769	16,053,831
5,701,851	3,753,912	0	2,446,113	6,200,025

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Fairfield	Butler	\$7,897,547	\$17,447,239	\$25,344,786	\$760,173	\$1,930,940
Findlay	Hancock	6,031,278	53,642,419	59,673,697	2,349,495	8,488,592
Fostoria	Seneca	583,285	18,218,708	18,801,993	316,405	1,475,194
Franklin	Warren	1,582,628	10,731,628	12,314,256	914,586	7,218,931
Fremont	Sandusky	4,409,948	45,504,041	49,913,989	1,084,489	9,418,668
Gahanna	Franklin	5,534,791	25,693,020	31,227,811	238,613	303,685
Galion	Crawford	2,791,943	8,390,189	11,182,132	396,731	6,842,584
Geneva	Ashtabula	626,309	6,519,395	7,145,704	239,596	5,605,322
Girard	Trumbull	827,246	3,646,950	4,474,196	297,809	1,180,522
Greenville	Darke	2,678,992	7,737,288	10,416,280	104,753	48,866
Grove City	Franklin	2,960,848	22,105,694	25,066,542	132,693	242,755
Hamilton	Butler	14,480,669	96,379,592	110,860,261	12,988,838	25,095,500
Harrison	Hamilton	2,000,928	14,936,334	16,937,262	510,390	5,658,279
Heath	Licking	1,599,360	9,895,172	11,494,532	1,380,015	1,542,342
Hillsboro	Highland	892,116	7,309,437	8,201,553	233,708	5,611,945
Hubbard	Trumbull	1,286,674	4,691,171	5,977,845	220,412	1,901,106
Huber Heights	Montgomery	11,431,664	28,307,421	39,739,085	1,854,225	19,241,506
Hudson	Summit	836,754	9,502,081	10,338,835	495,487	5,498,244
Huron	Erie	3,325,972	5,700,672	9,026,644	599,469	3,187,746
Indian Hill	Hamilton	4,610,542	13,905,803	18,516,345	1,228,427	3,915,294
Jackson	Jackson	2,080,406	6,375,946	8,456,352	434,478	2,566,073
Kent	Portage	3,323,278	15,001,448	18,324,726	752,712	558,456
Lakewood	Cuyahoga	5,766,390	41,556,819	47,323,209	2,411,985	14,131,652
Lebanon	Warren	7,594,845	28,287,841	35,882,686	477,734	11,431,490
Lima	Allen	5,198,097	56,424,512	61,622,609	3,911,861	35,084,023
Logan	Hocking	586,280	3,739,817	4,326,097	280,707	581,855
London	Madison	1,567,711	3,700,885	5,268,596	3,916,613	10,052,399
Lorain	Lorain	3,542,969	27,191,563	30,734,532	2,054,965	13,678,095
Louisville	Stark	925,783	5,680,908	6,606,691	247,852	1,458,838
Loveland	Hamilton	1,215,437	9,879,053	11,094,490	156,854	978,339
Mansfield	Richland	5,589,403	10,930,264	16,519,667	640,176	1,759,538
Marietta	Washington	1,996,626	5,107,963	7,104,589	(4,497,793)	5,077,300
Martins Ferry	Belmont	688,702	13,185,159	13,873,861	733,625	7,901,130
Marysville	Union	20,249,180	38,875,642	59,124,822	3,092,368	30,369,359
Maumee	Lucas	871,584	3,290,001	4,161,585	100,283	154,721
Medina	Medina	4,327,061	33,354,453	37,681,514	1,064,217	12,620,357
Miamisburg	Montgomery	1,462,650	13,070,760	14,533,410	423,298	1,713,906
Middletown	Butler	7,292,910	21,466,764	28,759,674	2,289,461	4,286,838
Milford	Clermont	2,409,237	4,608,190	7,017,427	153,717	1,744,401
Monroe	Butler	3,976,189	6,408,343	10,384,532	3,386,775	3,073,875
Mount Vernon	Knox	1,714,949	16,833,262	18,548,211	1,072,022	8,299,266
Munroe Falls	Summit	2,688,925	2,068,939	4,757,864	95,229	275,045
Napoleon	Henry	(7,859,551)	9,013,120	1,153,569	390,382	6,212,326
Nelsonville	Athens	568,600	2,843,269	3,411,869	136,689	445,782
New Carlisle	Clark	243,388	2,817,353	3,060,741	185,604	2,708,098
New Philadelphia	Tuscarawas	1,799,202	10,403,056	12,202,258	129,036	157,582
Newark	Licking	3,882,911	19,448,082	23,330,993	1,165,906	10,782,314
Niles	Trumbull	10,423,492	1,570,065	11,993,557	3,380,574	896,821
North Canton	Stark	3,865,915	34,773,635	38,639,550	2,082,145	13,621,451
North Ridgeville	Lorain	4,978,717	22,225,537	27,204,254	1,456,279	6,662,392

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,691,113	\$15,446,559	\$1,018,149	\$6,188,965	\$22,653,673
10,838,087	43,357,054	1,102,859	4,375,697	48,835,610
1,791,599	16,777,124	0	223,270	17,000,394
8,133,517	2,465,285	813,939	901,515	4,180,739
10,503,157	35,771,498	0	3,639,334	39,410,832
542,298	25,373,439	0	5,312,074	30,685,513
7,239,315	1,383,392	0	2,559,425	3,942,817
5,844,918	712,842	0	587,944	1,300,786
1,478,331	2,316,817	0	679,048	2,995,865
153,619	7,737,288	0	2,525,373	10,262,661
375,448	21,842,756	0	2,848,338	24,691,094
38,084,338	78,860,855	1,657,789	2,257,279	82,775,923
6,168,669	8,971,838	0	1,796,755	10,768,593
2,922,357	7,075,172	0	1,497,003	8,572,175
5,845,653	1,651,237	0	704,663	2,355,900
2,121,518	2,670,354	0	1,185,973	3,856,327
21,095,731	14,291,904	1,200,000	3,151,450	18,643,354
5,993,731	3,900,498	0	444,606	4,345,104
3,787,215	2,124,389	0	3,115,040	5,239,429
5,143,721	9,887,003	0	3,485,621	13,372,624
3,000,551	3,619,896	0	1,835,905	5,455,801
1,311,168	14,416,298	0	2,597,260	17,013,558
16,543,637	15,109,806	258,560	15,411,206	30,779,572
11,909,224	16,109,962	805,629	7,057,871	23,973,462
38,995,884	19,684,861	0	2,941,864	22,626,725
862,562	3,023,281	0	440,254	3,463,535
13,969,012	2,473,866	0	1,425,718	3,899,584
15,733,060	11,317,646	1,772,905	1,910,921	15,001,472
1,706,690	4,099,130	0	800,871	4,900,001
1,135,193	8,824,260	0	1,135,037	9,959,297
2,399,714	9,260,442	0	4,859,511	14,119,953
579,507	1,105,133	22,917	217,032	1,345,082
8,634,755	4,741,783	0	497,323	5,239,106
33,461,727	5,891,315	0	19,771,780	25,663,095
255,004	3,290,001	0	616,580	3,906,581
13,684,574	13,771,875	0	10,225,065	23,996,940
2,137,204	11,075,760	149,038	1,171,408	12,396,206
6,576,299	16,445,334	757,566	4,980,475	22,183,375
1,898,118	2,791,028	0	2,328,281	5,119,309
6,460,650	(543,170)	0	446,052	(97,118)
9,371,288	7,235,469	798,786	1,142,668	9,176,923
370,274	1,709,863	0	2,677,907	4,387,770
6,602,708	3,008,783	0	1,922,078	4,930,861
582,471	2,399,217	0	430,181	2,829,398
2,893,702	0	0	167,039	167,039
286,618	10,328,056	0	1,587,584	11,915,640
11,948,220	12,522,373	0	(1,139,600)	11,382,773
4,277,395	338,572	0	(2,622,410)	(2,283,838)
15,703,596	20,236,904	0	2,699,050	22,935,954
8,118,671	14,785,908	0	4,299,675	19,085,583

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Norwalk	Huron	\$1,599,356	\$9,186,966	\$10,786,322	\$539,795	\$2,105,939
Norwood	Hamilton	1,304,196	2,231,415	3,535,611	69,956	120,464
Oakwood	Montgomery	1,612,718	1,463,491	3,076,209	41,817	50,635
Oberlin	Lorain	2,911,237	11,856,107	14,767,344	71,549	4,736,408
Ontario	Richland	2,191,507	5,105,452	7,296,959	30,185	47,882
Oregon	Lucas	4,754,199	23,217,575	27,971,774	164,087	450,567
Orrville	Wayne	2,220,096	17,289,046	19,509,142	952,090	6,161,308
Oxford	Butler	5,727,661	11,441,945	17,169,606	900,389	2,588,508
Painesville	Lake	2,566,433	22,811,557	25,377,990	2,529,613	6,475,458
Pataskala	Licking	922,791	6,612,655	7,535,446	407,019	6,259,362
Perrysburg	Wood	3,404,892	13,973,736	17,378,628	51,563	123,389
Pickerington	Fairfield	3,209,451	20,159,655	23,369,106	852,298	3,491,929
Piqua	Miami	2,770,257	10,620,320	13,390,577	369,480	626,407
Port Clinton	Ottawa	740,892	2,899,544	3,640,436	96,227	985,294
Portsmouth	Scioto	2,227,102	19,055,246	21,282,348	1,726,445	9,402,131
Ravenna	Portage	3,755,146	18,198,343	21,953,489	223,269	1,657,440
Reading	Hamilton	468,686	783,088	1,251,774	192,925	138,472
Reynoldsburg	Franklin	2,239,719	23,167,822	25,407,541	1,388,547	1,838,806
Rittman	Wayne	701,017	5,333,249	6,034,266	179,717	1,322,530
Rossford	Wood	327,431	2,389,738	2,717,169	69,792	1,395,591
Salem	Columbiana	3,930,378	9,271,150	13,201,528	242,021	870,252
Sandusky	Erie	8,483,006	25,805,838	34,288,844	1,321,908	13,611,745
Sheffield Lake	Lorain	331,091	519,542	850,633	169,093	24,546
Shelby	Richland	1,317,955	10,415,295	11,733,250	366,008	2,432,676
Sidney	Shelby	5,981,610	14,960,436	20,942,046	600,903	7,016,856
Solon	Cuyahoga	5,136,011	59,680,716	64,816,727	1,942,418	8,829,140
Springboro	Warren	2,627,987	29,481,058	32,109,045	1,109,898	10,508,031
Springfield	Clark	17,278,334	14,176,037	31,454,371	(7,872,006)	8,498,817
St. Clairsville	Belmont	138,253	1,906,520	2,044,773	139,842	557,813
St. Marys	Auglaize	1,294,105	4,910,999	6,205,104	55,384	81,769
Steubenville	Jefferson	4,536,432	41,279,765	45,816,197	3,267,337	32,160,757
Stow	Summit	5,345,456	21,484,951	26,830,407	728,536	1,575,385
Streetsboro	Portage	2,975,472	5,768,402	8,743,874	102,371	498,061
Sylvania	Lucas	1,333,067	6,434,810	7,767,877	220,096	175,566
Tallmadge	Summit	3,235,592	6,938,720	10,174,312	467,279	1,342,131
Tipp City	Miami	4,335,512	8,833,677	13,169,189	11,685,818	43,083
Toledo	Lucas	33,601,000	205,018,000	238,619,000	11,785,000	79,776,000
Toronto	Jefferson	976,610	13,439,968	14,416,578	659,286	11,327,223
Trenton	Butler	915,174	9,752,818	10,667,992	2,840,539	6,999,171
Troy	Miami	(18,454,861)	21,160,551	2,705,690	1,291,776	4,797,334
Union	Montgomery	467,174	4,571,167	5,038,341	154,830	1,417,885
Upper Arlington	Franklin	338,567	7,072,656	7,411,223	114,381	414,817
Upper Sandusky	Wyandot	655,391	17,297,554	17,952,945	116,451	7,917,083
Urbana	Champaign	711,716	10,021,134	10,732,850	602,988	7,244,120
Vandalia	Montgomery	1,547,657	7,674,604	9,222,261	236,068	26,977
Wadsworth	Medina	11,583,644	16,459,244	28,042,888	3,327,746	10,805,121
Wapakoneta	Auglaize	(688,198)	15,308,078	14,619,880	184,015	8,800,324
Warren	Trumbull	(31,359,992)	35,286,605	3,926,613	1,934,326	19,606,221
Washington	Fayette	1,008,778	16,025,499	17,034,277	985,916	7,763,087
Wauseon	Fulton	1,043,363	7,287,688	8,331,051	1,975,885	223,971

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,645,734	\$6,871,330	\$0	\$1,266,258	\$8,137,588
190,420	2,115,105	0	1,229,086	3,344,191
92,452	1,463,491	0	1,520,266	2,983,757
4,807,957	7,212,759	0	2,746,628	9,959,387
78,067	5,087,994	0	2,130,898	7,218,892
614,654	15,624,392	0	11,732,728	27,357,120
7,113,398	9,451,414	1,558,544	1,385,786	12,395,744
3,488,897	8,166,050	830,175	4,684,484	13,680,709
9,005,071	14,361,211	0	2,011,708	16,372,919
6,666,381	71,280	0	797,785	869,065
174,952	13,973,736	0	3,229,940	17,203,676
4,344,227	16,802,625	0	2,222,254	19,024,879
995,887	10,012,106	0	2,382,584	12,394,690
1,081,521	1,869,683	0	689,232	2,558,915
11,128,576	7,301,411	930,461	1,921,900	10,153,772
1,880,709	16,542,885	0	3,529,895	20,072,780
331,397	641,558	0	278,819	920,377
3,227,353	21,639,021	0	541,167	22,180,188
1,502,247	3,926,394	0	605,625	4,532,019
1,465,383	930,263	0	321,523	1,251,786
1,112,273	8,392,233	0	3,697,022	12,089,255
14,933,653	12,098,440	0	7,256,751	19,355,191
193,639	399,542	0	257,452	656,994
2,798,684	7,806,342	0	1,128,224	8,934,566
7,617,759	7,774,843	0	5,549,444	13,324,287
10,771,558	49,509,130	0	4,536,039	54,045,169
11,617,929	17,760,254	323,503	2,407,359	20,491,116
626,811	10,145,615	0	11,681,945	21,827,560
697,655	1,543,122	0	(196,004)	1,347,118
137,153	4,910,999	0	1,156,952	6,067,951
35,428,094	7,354,099	898,261	2,135,743	10,388,103
2,303,921	19,972,882	0	4,553,604	24,526,486
600,432	5,387,546	0	2,755,896	8,143,442
395,662	6,434,810	0	937,405	7,372,215
1,809,410	5,482,420	0	2,882,482	8,364,902
11,728,901	7,249,689	0	4,190,599	11,440,288
91,561,000	124,982,000	12,507,000	9,569,000	147,058,000
11,986,509	1,526,599	0	903,470	2,430,069
9,839,710	106,042	781,302	(59,062)	828,282
6,089,110	15,425,551	0	5,491,029	20,916,580
1,572,715	3,086,611	0	379,015	3,465,626
529,198	6,555,296	0	326,729	6,882,025
8,033,534	3,351,413	0	6,567,998	9,919,411
7,847,108	2,410,467	0	475,275	2,885,742
263,045	7,515,616	0	1,443,600	8,959,216
14,132,867	5,379,080	0	8,530,941	13,910,021
8,984,339	6,567,523	0	2,068,018	8,635,541
21,540,547	13,888,148	963,846	2,825,072	17,677,066
8,749,003	7,315,591	0	969,683	8,285,274
2,199,856	5,212,029	0	919,166	6,131,195

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

<u>City</u>	<u>County</u>	<u>Current Assets</u>	<u>Non-Current Assets</u>	<u>Total Assets</u>	<u>Current Liabilities</u>	<u>Non-Current Liabilities</u>
Waverly	Pike	\$225,700	\$4,399,377	\$4,625,077	\$39,906	\$394,747
Wellston	Jackson	548,039	2,548,905	3,096,944	1,112,618	669,201
West Carrollton	Montgomery	807,866	4,374,229	5,182,095	299,989	3,226,686
Westerville	Franklin	8,274,133	28,455,466	36,729,599	908,498	5,778,309
Willard	Huron	2,051,721	6,137,396	8,189,117	495,268	387,177
Wilmington	Clinton	2,788,936	21,357,629	24,146,565	535,264	12,665,191
Wooster	Wayne	2,277,738	25,482,412	27,760,150	1,172,136	6,934,646
Wyoming	Hamilton	1,619,367	7,393,081	9,012,448	1,004,833	5,820,691
Xenia	Greene	4,175,625	8,687,382	12,863,007	198,598	842,833
Zanesville	Muskingum	2,488,235	12,663,327	15,151,562	1,201,656	3,791,836

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$434,653	\$3,998,251	\$0	\$192,173	\$4,190,424
1,781,819	1,796,760	0	(481,635)	1,315,125
3,526,675	976,258	0	669,162	1,645,420
6,686,807	22,647,170	0	7,395,622	30,042,792
882,445	5,439,267	0	1,867,405	7,306,672
13,200,455	7,955,859	424,023	2,566,228	10,946,110
8,106,782	18,094,639	0	1,558,729	19,653,368
6,825,524	1,470,391	0	716,533	2,186,924
1,041,431	7,930,268	0	3,891,308	11,821,576
4,993,492	8,500,493	0	1,657,577	10,158,070

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Alliance	Stark	\$4,292,333	\$3,397,003	\$584,822	\$310,508	(\$253,794)
Amherst	Lorain	2,782,168	2,310,902	168,232	303,034	(56,588)
Ashland	Ashland	3,544,264	2,781,017	529,249	233,998	(170,463)
Athens	Athens	3,032,763	2,862,883	304,821	(134,941)	10,690
Aurora	Portage	2,793,645	2,173,564	271,845	348,236	(16,450)
Avon	Lorain	2,647,203	3,419,346	438,862	(1,211,005)	(60,735)
Barberton	Summit	5,108,270	3,319,653	521,265	1,267,352	(454,973)
Bedford	Cuyahoga	4,420,907	4,317,927	105,465	(2,485)	(52,527)
Bellbrook	Greene	1,599,706	1,133,785	291,193	174,728	634,338
Bellefontaine	Logan	1,794,202	1,304,099	249,870	240,233	(74,427)
Bellevue	Huron	2,343,816	1,919,097	348,470	76,249	37,102
Belpre	Washington	956,146	441,816	153,366	360,964	(129,050)
Berea	Cuyahoga	2,583,684	2,550,227	780,707	(747,250)	497,672
Bexley	Franklin	2,175,372	1,845,241	93,901	236,230	(50,393)
Bowling Green	Wood	3,723,038	3,211,066	982,201	(470,229)	(35,901)
Brookville	Montgomery	927,255	896,122	54,821	(23,688)	(6,555)
Bryan	Williams	1,698,217	1,236,833	211,362	250,022	8,315
Bucyrus	Crawford	1,986,367	1,269,861	367,447	349,059	(39,270)
Cambridge	Guernsey	2,558,026	2,214,744	434,171	(90,889)	(131,028)
Canal Fulton	Stark	674,350	492,320	136,228	45,802	(27,317)
Canfield	Mahoning	1,214,378	1,137,174	215,521	(138,317)	(28)
Canton	Stark	14,722,587	8,710,422	1,437,114	4,575,051	(825,205)
Carlisle	Warren	234,755	162,810	53,372	18,573	0
Celina	Mercer	3,633,295	2,451,965	396,636	784,694	(276,535)
Chardon	Geauga	868,042	849,285	243,957	(225,200)	(99,346)
Chillicothe	Ross	4,815,546	2,863,090	743,260	1,209,196	(293,934)
Cincinnati	Hamilton	125,287,000	92,906,000	24,290,000	8,091,000	(8,302,000)
Circleville	Pickaway	1,584,754	1,315,329	220,452	48,973	(49,627)
Clayton	Montgomery	65,430	77,232	72,140	(83,942)	0
Cleveland	Cuyahoga	237,271,000	149,514,000	55,714,000	32,043,000	(21,214,000)
Clyde	Sandusky	2,678,313	1,761,438	587,519	329,356	(279,119)
Columbus	Franklin	154,982,000	97,018,000	19,776,000	38,188,000	(14,937,000)
Columbiana	Columbiana	1,174,871	859,498	109,001	206,372	(39,713)
Conneaut	Ashtabula	2,119,609	1,287,132	213,678	618,799	15,978
Cortland	Trumbull	668,961	517,957	157,395	(6,391)	(70,263)
Coshocton	Coshocton	3,548,086	2,351,566	592,346	604,174	(624,120)
Cuyahoga Falls	Summit	5,024,010	3,293,751	992,586	737,673	(411,159)
Dayton	Montgomery	49,318,157	40,450,074	6,387,001	2,481,082	51,314
Defiance	Defiance	4,861,895	2,692,862	783,780	1,385,253	(733,717)
Delaware	Delaware	4,581,044	3,087,905	699,454	793,685	(138,216)
Delphos	Allen	2,341,212	945,425	579,713	816,074	(279,432)
Dover	Tuscarawas	2,042,856	1,329,484	510,890	202,482	(205,043)
Dublin	Franklin	1,171,722	333,269	1,038,701	(200,248)	50,655
East Liverpool	Columbiana	2,302,724	1,997,412	293,765	11,547	(114,371)
East Palestine	Columbiana	576,027	334,754	78,460	162,813	20,425
Eaton	Preble	1,322,995	894,100	294,155	134,740	(168,362)
Elyria	Lorain	7,859,538	5,833,698	952,725	1,073,115	(458,595)
Englewood	Montgomery	1,177,636	867,398	439,158	(128,920)	956
Euclid	Cuyahoga	2,059,155	851,640	467,503	740,012	(240,572)
Fairborn	Greene	3,751,611	2,588,244	754,649	408,718	(82,766)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$56,714	\$3,639,249
0	0	0	246,446	1,520,332
2,948	2,991	66,108	129,600	1,346,197
50,000	0	0	(74,251)	970,859
0	210,043	437,505	559,248	1,425,567
0	236,000	0	(1,507,740)	2,352,474
0	0	0	812,379	4,447,925
0	0	0	(55,012)	3,280,936
0	0	161,456	970,522	1,006,505
0	0	0	165,806	1,854,474
0	0	0	113,351	1,236,172
0	0	7,308	239,222	215,020
100,000	159,582	234,802	(74,358)	1,386,228
272,520	1,168,750	0	(710,393)	1,003,175
0	0	8,052,337	7,546,207	4,159,540
0	0	0	(30,243)	274,800
0	0	0	258,337	1,344,512
0	0	590,134	899,923	1,307,741
0	0	47,772	(174,145)	1,830,983
115,000	0	0	133,485	1,409,338
0	0	172,820	34,475	1,852,824
0	0	204,947	3,954,793	13,317,846
0	0	0	18,573	188,945
42,845	0	1,205,780	1,756,784	1,413,972
0	0	0	(324,546)	1,073,412
0	6,761	0	908,501	1,108,308
0	0	3,039,000	2,828,000	83,654,000
0	0	0	(654)	4,090,157
0	0	0	(83,942)	139,393
0	0	5,001,000	15,830,000	126,442,000
0	56,000	0	(5,763)	1,316,686
0	434,000	0	22,817,000	322,898,000
2,950	0	385,164	554,773	(520,078)
0	0	0	634,777	634,254
0	0	0	(76,654)	377,928
0	0	0	(19,946)	1,273,254
0	0	0	326,514	1,154,204
0	0	125,807	2,658,203	52,946,709
0	0	0	651,536	271,995
0	0	182,588	838,057	5,525,060
0	0	0	536,642	178,808
0	0	0	(2,561)	725,428
0	0	81,537	(68,056)	16,347,081
181,917	0	0	79,093	2,383,101
0	16,747	59,071	225,562	175,689
0	0	0	(33,622)	1,099,755
0	0	21,579	636,099	576,328
0	0	210,000	82,036	2,793,499
0	310,152	0	189,288	(3,733,888)
0	0	27,700	353,652	3,931,964

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Fairfield	Butler	\$3,882,291	\$3,683,678	\$705,420	(\$506,807)	\$22,285
Findlay	Hancock	7,359,341	5,257,561	1,203,201	898,579	(840,659)
Fostoria	Seneca	2,797,358	2,633,819	352,526	(188,987)	21,838
Franklin	Warren	2,485,178	1,421,148	194,321	869,709	(382,812)
Fremont	Sandusky	4,630,336	3,560,121	1,389,888	(319,673)	(390,095)
Gahanna	Franklin	5,683,731	4,695,975	722,052	265,704	(14,956)
Galion	Crawford	1,947,540	1,388,245	104,961	454,334	(216,450)
Geneva	Ashtabula	1,374,966	774,425	143,026	457,515	(266,882)
Girard	Trumbull	3,028,755	2,220,078	36,146	772,531	(385,843)
Greenville	Darke	1,651,917	1,143,505	452,839	55,573	(55,347)
Grove City	Franklin	568,152	85,054	597,022	(113,924)	(3,790)
Hamilton	Butler	14,815,360	11,598,255	2,622,445	594,660	(1,339,856)
Harrison	Hamilton	136,940	768,597	390,532	(1,022,189)	(227,845)
Heath	Licking	1,619,913	1,121,948	355,330	142,635	(60,492)
Hillsboro	Highland	1,542,428	1,091,639	191,495	259,294	(217,146)
Hubbard	Trumbull	1,689,055	1,192,309	154,967	341,779	(106,129)
Huber Heights	Montgomery	4,688,725	2,118,316	774,960	1,795,449	(1,017,985)
Hudson	Summit	1,537,553	1,153,437	344,627	39,489	(264,215)
Huron	Erie	2,085,476	1,127,581	182,915	774,980	(197,745)
Indian Hill	Hamilton	4,959,253	3,751,259	363,707	844,287	(85,017)
Jackson	Jackson	1,993,822	1,642,677	244,008	107,137	408,141
Kent	Portage	2,755,229	2,698,981	572,834	(516,586)	18,798
Lakewood	Cuyahoga	10,762,766	8,468,811	559,874	1,734,081	(621,987)
Lebanon	Warren	2,969,515	1,431,532	837,560	700,423	(426,768)
Lima	Allen	10,347,062	8,267,551	967,432	1,112,079	(293,458)
Logan	Hocking	1,363,944	1,169,235	142,866	51,843	(39,125)
London	Madison	1,356,516	1,047,744	176,502	132,270	(46,054)
Lorain	Lorain	8,361,324	5,713,151	789,617	1,858,556	(719,288)
Louisville	Stark	872,181	927,458	202,743	(258,020)	146,708
Loveland	Hamilton	1,433,636	1,189,530	315,770	(71,664)	(41,590)
Mansfield	Richland	8,041,727	5,359,838	672,187	2,009,702	(56,862)
Marietta	Washington	3,000,028	2,472,896	496,626	30,506	(200,541)
Martins Ferry	Belmont	2,881,428	1,787,364	567,149	526,915	3,693
Marysville	Union	7,112,359	2,918,705	1,229,177	2,964,477	(1,354,318)
Maumee	Lucas	1,934,810	2,210,370	229,599	(505,159)	0
Medina	Medina	4,098,257	2,815,168	423,705	859,384	(550,522)
Miamisburg	Montgomery	2,060,451	2,158,989	438,160	(536,698)	942,524
Middletown	Butler	6,542,314	6,186,427	1,218,000	(862,113)	646,483
Milford	Clermont	875,896	739,996	290,198	(154,298)	130,769
Monroe	Butler	2,174,339	1,960,244	365,948	(151,853)	(144,097)
Mount Vernon	Knox	3,392,757	2,026,472	893,549	472,736	(425,658)
Munroe Falls	Summit	857,380	587,684	120,097	149,599	(26,689)
Napoleon	Henry	2,822,576	1,894,765	233,734	694,077	(305,763)
Nelsonville	Athens	1,039,824	855,421	135,410	48,993	(9,000)
New Carlisle	Clark	714,491	421,971	414,403	(121,883)	(21,733)
New Philadelphia	Tuscarawas	2,419,518	1,835,193	454,670	129,655	254,261
Newark	Licking	6,094,605	4,621,643	799,781	673,181	(601,714)
Niles	Trumbull	4,214,674	5,025,893	76,339	(887,558)	(417,163)
North Canton	Stark	5,948,192	3,052,742	1,689,349	1,206,101	(533,179)
North Ridgeville	Lorain	3,806,474	2,580,526	646,756	579,192	(292,841)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$484,522)	\$7,137,374
0	127,234	425,318	356,004	3,681,783
0	0	800,000	632,851	266,880
0	60,142	0	426,755	668,042
500,000	2,479	4,949,663	4,737,416	3,325,459
0	0	0	250,748	5,296,178
27,285	27,285	0	237,884	2,395,212
5,000	0	0	195,633	386,713
0	0	0	386,688	529,437
0	0	0	226	2,574,239
0	0	108,781	(8,933)	2,828,155
0	0	0	(745,196)	1,491,831
0	0	0	(1,250,034)	1,490,538
0	0	563,705	645,848	219,345
0	0	3,212	45,360	658,408
0	1,455	0	234,195	1,066,262
0	127,830	420,416	1,070,050	9,577,439
0	0	0	(224,726)	341,267
0	3,350	0	573,885	2,726,503
0	0	243,209	1,002,479	3,382,115
0	0	0	515,278	1,645,928
0	0	80,171	(417,617)	2,570,566
0	15,244	0	1,096,850	3,354,405
2,812	237,429	0	39,038	7,117,111
0	0	0	818,621	1,286,236
0	0	65,560	78,278	305,573
0	0	0	86,216	(2,348,902)
0	50,000	464,849	1,554,117	1,488,004
0	0	0	(111,312)	677,931
200,000	436,750	0	(350,004)	1,058,583
527,882	0	336,107	2,816,829	4,949,227
0	0	0	(170,035)	6,494,419
0	0	60,422	591,030	(44,923)
0	0	0	1,610,159	17,156,812
5,000	87,550	0	(587,709)	771,301
0	0	0	308,862	3,262,844
0	20,558	0	385,268	1,039,352
0	29,941	0	(245,571)	5,003,449
0	0	0	(23,529)	2,255,520
0	0	0	(295,950)	589,414
0	0	0	47,078	642,927
0	1,382	0	121,528	2,593,696
50,161	64,630	0	373,845	(8,249,933)
40,000	0	42,416	122,409	431,911
0	0	0	(143,616)	57,784
0	0	0	383,916	1,670,166
0	0	0	71,467	2,717,005
0	0	0	(1,304,721)	7,042,918
0	50,000	240,000	862,922	1,783,770
0	0	446,488	732,839	3,522,438

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Norwalk	Huron	\$2,627,474	\$2,007,703	\$528,732	\$91,039	(\$159,255)
Norwood	Hamilton	3,373,602	3,298,970	63,371	11,261	528,736
Oakwood	Montgomery	985,560	837,701	71,725	76,134	11,490
Oberlin	Lorain	1,923,341	1,181,192	3,093	739,056	(161,144)
Ontario	Richland	856,371	574,085	326,416	(44,130)	0
Oregon	Lucas	4,489,436	4,078,468	617,096	(206,128)	(19,003)
Orrville	Wayne	2,868,316	1,346,924	855,558	665,834	(283,473)
Oxford	Butler	2,667,022	1,714,347	438,811	513,864	(123,434)
Painesville	Lake	4,882,968	3,554,210	922,977	405,781	(282,082)
Pataskala	Licking	788,378	724,931	287,943	(224,496)	(323,973)
Perrysburg	Wood	3,814,339	2,963,903	521,250	329,186	400
Pickerington	Fairfield	2,007,822	1,593,239	531,564	(116,981)	(39,900)
Piqua	Miami	3,271,356	2,515,982	381,726	373,648	43,341
Port Clinton	Ottawa	1,599,443	1,315,783	80,383	203,277	(66,640)
Portsmouth	Scioto	6,264,508	5,117,166	1,075,190	72,152	(462,461)
Ravenna	Portage	2,849,620	3,002,222	526,272	(678,874)	1,076,691
Reading	Hamilton	1,433,709	1,334,032	38,772	60,905	(12,432)
Reynoldsburg	Franklin	4,654,152	4,689,617	632,651	(668,116)	(84,639)
Rittman	Wayne	361,578	732,162	178,201	(548,785)	304,575
Rossford	Wood	150,995	124,589	74,256	(47,850)	(74,349)
Salem	Columbiana	1,565,164	1,940,817	401,497	(777,150)	(2,469)
Sandusky	Erie	5,135,801	3,267,546	930,594	937,661	(169,178)
Sheffield Lake	Lorain	677,956	567,622	16,628	93,706	(4,866)
Shelby	Richland	1,958,101	1,471,731	352,963	133,407	(19,575)
Sidney	Shelby	3,205,559	2,962,089	398,089	(154,619)	2,544,499
Solon	Cuyahoga	5,674,530	3,785,833	1,773,898	114,799	(350,701)
Springboro	Warren	3,090,718	2,460,853	647,675	(17,810)	(522,762)
Springfield	Clark	7,431,626	5,476,029	965,079	990,518	(164,299)
St. Clairsville	Belmont	853,963	910,508	269,822	(326,367)	(11,979)
St. Marys	Auglaize	1,246,131	1,083,206	240,239	(77,314)	1,838
Steubenville	Jefferson	4,824,259	2,985,940	838,640	999,679	(1,325,583)
Stow	Summit	4,927,108	2,589,430	352,428	1,985,250	(18,192)
Streetsboro	Portage	2,546,226	2,144,899	432,014	(30,687)	(31,370)
Sylvania	Lucas	3,409,290	2,947,314	257,572	204,404	11,215
Tallmadge	Summit	1,726,610	1,453,436	280,533	(7,359)	34,311
Tipp City	Miami	2,444,643	2,358,657	315,749	(229,763)	59,289
Toledo	Lucas	42,487,000	28,049,000	4,802,000	9,636,000	(6,098,000)
Toronto	Jefferson	2,313,475	1,190,628	410,062	712,785	(389,141)
Trenton	Butler	1,270,528	975,837	214,008	80,683	(382,464)
Troy	Miami	4,666,854	2,977,102	985,990	703,762	(243,842)
Union	Montgomery	485,873	310,580	146,616	28,677	97,310
Upper Arlington	Franklin	400,872	193,778	247,417	(40,323)	(18,729)
Upper Sandusky	Wyandot	1,930,381	1,082,706	177,551	670,124	(14,133)
Urbana	Champaign	1,701,579	1,336,985	239,794	124,800	(210,750)
Vandalia	Montgomery	2,230,995	1,685,499	227,418	318,078	(56,516)
Wadsworth	Medina	3,684,369	3,909,635	362,055	(587,321)	(90,633)
Wapakoneta	Auglaize	1,621,188	720,759	190,649	709,780	(7,338)
Warren	Trumbull	10,185,894	9,044,975	2,138,108	(997,189)	(931,011)
Washington	Fayette	3,102,214	2,037,016	259,574	805,624	255,900
Wauseon	Fulton	1,474,920	1,041,197	195,909	237,814	(78,808)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$68,216)	\$1,059,561
0	0	0	539,997	1,234,240
0	0	0	87,624	1,570,901
0	0	0	577,912	2,839,688
2,996	0	0	(41,134)	2,161,322
443,230	0	3,354,116	3,572,215	4,590,112
0	0	0	382,361	1,268,006
0	0	312,530	702,960	4,827,272
0	66,800	0	56,899	36,820
0	0	0	(548,469)	515,772
0	0	378,303	707,889	3,353,329
0	0	1,932,083	1,775,202	2,357,153
0	0	0	416,989	2,400,777
0	0	262,896	399,533	644,665
717,976	0	49,582	377,249	500,657
0	0	0	397,817	3,531,877
0	0	0	48,473	275,761
0	0	778,819	26,064	851,172
0	0	17,777	(226,433)	521,300
175,414	0	0	53,215	257,639
5,212	0	0	(774,407)	3,688,357
0	322,838	0	445,645	7,161,098
0	0	0	88,840	161,998
0	0	0	113,832	951,947
0	0	0	2,389,880	5,380,707
66,445	0	141,902	(27,555)	3,193,593
460,000	90,755	167,534	(3,793)	1,518,089
0	0	617,576	1,443,795	25,150,340
0	0	0	(338,346)	(1,589)
0	0	0	(75,476)	1,238,721
0	0	0	(325,904)	1,269,095
0	0	216,000	2,183,058	4,616,920
35,539	0	0	(26,518)	2,873,101
0	69,684	0	145,935	1,112,971
0	0	0	26,952	2,768,313
0	15,459	205,561	19,628	(7,350,306)
24,376,000	24,390,000	0	3,524,000	21,816,000
0	0	0	323,644	317,324
0	301,800	0	(603,581)	(1,925,365)
0	0	82,818	542,738	(19,746,637)
0	0	0	125,987	312,344
0	0	341,496	282,444	224,186
0	482,161	0	173,830	538,940
0	0	0	(85,950)	108,728
0	0	3,967	265,529	1,311,589
0	0	0	(677,954)	8,255,898
0	33,132	166,157	835,467	(872,213)
0	0	0	(1,928,200)	(33,294,318)
0	0	0	1,061,524	22,862
0	0	0	159,006	(932,522)

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2010
All Cities Reporting Under GAAP
(Continued)

<u>City</u>	<u>County</u>	<u>Operating Revenues</u>	<u>Expenses Less Depreciation</u>	<u>Depreciation</u>	<u>Operating Income/Loss</u>	<u>Non-Operating Revenue/Expense</u>
Waverly	Pike	\$665,265	\$720,988	\$150,105	(\$205,828)	\$14,435
Wellston	Jackson	1,636,942	1,476,159	84,026	76,757	101,848
West Carrollton	Montgomery	1,513,602	1,075,113	354,712	83,777	(121,613)
Westerville	Franklin	3,012,253	2,742,638	890,467	(620,852)	249,353
Willard	Huron	1,291,553	1,128,816	251,338	(88,601)	(15,164)
Wilmington	Clinton	2,691,134	1,967,082	718,390	5,662	(599,362)
Wooster	Wayne	5,182,508	3,379,913	1,097,687	704,908	(346,974)
Wyoming	Hamilton	2,019,240	1,018,766	218,195	782,279	(230,405)
Xenia	Greene	3,354,055	2,514,618	444,647	394,790	63,224
Zanesville	Muskingum	5,157,028	3,575,565	192,119	1,389,344	(28,281)

<u>Transfers-In</u>	<u>Transfers-Out</u>	<u>Capital Contributions</u>	<u>Change in Net Assets</u>	<u>Net Working Capital</u>
\$0	\$0	\$0	(\$191,393)	\$185,794
0	0	0	178,605	(564,579)
0	0	0	(37,836)	507,877
0	0	172,076	(199,423)	7,365,635
0	57,100	21,168	(139,697)	1,556,453
0	0	0	(593,700)	2,253,672
0	710,000	51,950	(300,116)	1,105,602
0	0	141,107	692,981	614,534
0	0	0	458,014	3,977,027
0	0	4,717,357	6,078,420	1,286,579

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Alliance	Stark	\$0	\$11,213,711	\$0	\$365,960	\$11,579,671
Amherst	Lorain	1,255,000	0	0	6,442	1,261,442
Ashland	Ashland	5,560,301	0	100,816	64,203	5,725,320
Athens	Athens	0	0	456,000	150,516	606,516
Aurora	Portage	0	0	130,000	21,501	151,501
Avon	Lorain	61,216	0	0	1,017,669	1,078,885
Barberton	Summit	1,891,323	7,983,356	0	299,412	10,174,091
Bedford	Cuyahoga	2,810,724	0	370,000	49,947	3,230,671
Bellbrook	Greene	0	752,000	533,882	46,567	1,332,449
Bellefontaine	Logan	2,366,690	0	0	168,854	2,535,544
Bellevue	Huron	0	0	0	107,290	107,290
Belpre	Washington	0	0	408,856	2,307,062	2,715,918
Berea	Cuyahoga	0	0	9,350,790	84,473	9,435,263
Bexley	Franklin	1,809,750	0	0	30,696	1,840,446
Bowling Green	Wood	868,346	0	0	268,385	1,136,731
Brookville	Montgomery	0	0	106,821	9,519	116,340
Bryan	Williams	0	0	0	566,608	566,608
Bucyrus	Crawford	395,000	0	421,710	265,532	1,082,242
Cambridge	Guernsey	0	1,170,000	1,924,580	66,688	3,161,268
Canal Fulton	Stark	738,658	0	788,845	34,536	1,562,039
Canfield	Mahoning	0	0	0	0	0
Canton	Stark	20,253,372	0	0	5,342	20,258,714
Carlisle	Warren	0	0	0	0	0
Celina	Mercer	957,350	0	6,407,440	80,921	7,445,711
Chardon	Geauga	0	0	5,268,651	82,616	5,351,267
Chillicothe	Ross	0	4,692,642	0	363,303	5,055,945
Cincinnati	Hamilton	7,800,000	418,175,000	7,090,000	41,013,000	474,078,000
Circleville	Pickaway	1,190,000	0	0	60,771	1,250,771
Clayton	Montgomery	0	0	4,232,359	0	4,232,359
Cleveland	Cuyahoga	0	798,912,000	112,114,000	19,283,000	930,309,000
Clyde	Sandusky	5,150,000	0	909,770	69,977	6,129,747
Columbus	Franklin	593,208,000	0	0	0	593,208,000
Columbiana	Columbiana	0	0	0	205,765	205,765
Conneaut	Ashtabula	530,895	0	1,748,824	108,661	2,388,380
Cortland	Trumbull	0	0	2,420,321	34,618	2,454,939
Coshocton	Coshocton	0	0	7,900,371	184,166	8,084,537
Cuyahoga Falls	Summit	6,670,998	0	0	3,678,801	10,349,799
Dayton	Montgomery	0	0	0	1,472,230	1,472,230
Defiance	Defiance	8,749,244	0	7,476,839	80,298	16,306,381
Delaware	Delaware	3,201,586	0	7,821	627,121	3,836,528
Delphos	Allen	1,948,304	0	15,130,709	89,112	17,168,125
Dover	Tuscarawas	0	4,664,810	0	243,629	4,908,439
Dublin	Franklin	3,169,360	0	0	20,903	3,190,263
East Liverpool	Columbiana	0	0	3,932,649	40,707	3,973,356
East Palestine	Columbiana	76,815	0	341,875	52,930	471,620
Eaton	Preble	0	0	3,942,809	57,584	4,000,393
Elyria	Lorain	7,758,680	0	4,918,684	560,225	13,237,589
Englewood	Montgomery	0	0	84,963	71,538	156,501
Euclid	Cuyahoga	3,726,706	0	2,623,379	0	6,350,085
Fairborn	Greene	1,263,531	0	91,772	4,129,348	5,484,651

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Fairfield	Butler	\$1,983,678	\$0	\$0	\$220,445	\$2,204,123
Findlay	Hancock	4,886,779	0	4,242,850	395,977	9,525,606
Fostoria	Seneca	0	0	1,441,584	160,619	1,602,203
Franklin	Warren	0	4,736,907	2,923,288	233,238	7,893,433
Fremont	Sandusky	7,925,000	0	1,807,543	153,625	9,886,168
Gahanna	Franklin	316,487	0	0	0	316,487
Galion	Crawford	0	0	6,856,406	221,353	7,077,759
Geneva	Ashtabula	0	0	5,806,553	0	5,806,553
Girard	Trumbull	0	0	1,330,133	68,482	1,398,615
Greenville	Darke	0	0	0	54,331	54,331
Grove City	Franklin	0	0	262,938	0	262,938
Hamilton	Butler	0	25,623,614	0	602,285	26,225,899
Harrison	Hamilton	0	0	5,956,905	58,003	6,014,908
Heath	Licking	1,720,000	0	0	40,090	1,760,090
Hillsboro	Highland	0	5,603,331	0	71,557	5,674,888
Hubbard	Trumbull	0	0	2,020,797	36,469	2,057,266
Huber Heights	Montgomery	0	20,476,506	0	0	20,476,506
Hudson	Summit	5,589,987	0	0	340,347	5,930,334
Huron	Erie	2,125,333	0	1,450,950	121,145	3,697,428
Indian Hill	Hamilton	4,018,800	0	0	184,989	4,203,789
Jackson	Jackson	1,932,743	0	635,241	313,757	2,881,741
Kent	Portage	0	0	585,150	90,896	676,046
Lakewood	Cuyahoga	11,907,450	0	3,415,677	148,062	15,471,189
Lebanon	Warren	0	6,145,000	0	5,611,824	11,756,824
Lima	Allen	1,019,000	6,865,509	25,936,836	2,290,219	36,111,564
Logan	Hocking	137,088	569,100	0	58,138	764,326
London	Madison	0	0	1,003,267	91,556	1,094,823
Lorain	Lorain	4,621,167	0	9,935,818	485,497	15,042,482
Louisville	Stark	1,103,469	0	478,309	78,901	1,660,679
Loveland	Hamilton	1,054,793	0	0	51,557	1,106,350
Mansfield	Richland	1,060,000	0	0	1,129,229	2,189,229
Marietta	Washington	3,496,450	0	506,380	1,420,423	5,423,253
Martins Ferry	Belmont	0	0	8,438,386	92,382	8,530,768
Marysville	Union	603,695	30,091,419	591,363	162,008	31,448,485
Maumee	Lucas	0	0	0	154,721	154,721
Medina	Medina	11,168,411	0	1,116,451	1,218,057	13,502,919
Miamisburg	Montgomery	10,642,552	0	0	223,117	10,865,669
Middletown	Butler	2,190,821	0	0	2,912,039	5,102,860
Milford	Clermont	0	0	1,817,162	34,338	1,851,500
Monroe	Butler	0	5,862,229	434,020	28,334	6,324,583
Mount Vernon	Knox	4,988,765	4,020,000	122,228	138,146	9,269,139
Munroe Falls	Summit	359,256	0	0	0	359,256
Napoleon	Henry	1,740,000	4,105,000	198,139	95,462	6,138,601
Nelsonville	Athens	0	0	444,052	45,121	489,173
New Carlisle	Clark	0	0	2,855,994	22,003	2,877,997
New Philadelphia	Tuscarawas	0	0	76,792	97,995	174,787
Newark	Licking	9,206,630	0	1,837,896	681,593	11,726,119
Niles	Trumbull	0	0	959,775	105,242	1,065,017
North Canton	Stark	4,555,000	0	10,534,076	0	15,089,076
North Ridgeville	Lorain	4,445,000	0	2,659,629	220,879	7,325,508

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Norwalk	Huron	\$1,361,916	\$0	\$896,582	\$227,807	\$2,486,305
Norwood	Hamilton	0	0	49,056	105,819	154,875
Oakwood	Montgomery	0	0	0	63,294	63,294
Oberlin	Lorain	0	0	4,643,348	93,060	4,736,408
Ontario	Richland	0	0	17,458	44,596	62,054
Oregon	Lucas	0	0	0	450,567	450,567
Orrville	Wayne	0	4,260,654	1,566,579	1,613,283	7,440,516
Oxford	Butler	1,041,088	0	0	174,302	1,215,390
Painesville	Lake	2,540,000	0	1,192,825	3,664,848	7,397,673
Pataskala	Licking	6,409,322	0	0	4,559	6,413,881
Perrysburg	Wood	0	0	0	123,389	123,389
Pickerington	Fairfield	418,065	0	0	3,223,225	3,641,290
Piqua	Miami	608,214	0	0	219,954	828,168
Port Clinton	Ottawa	0	0	933,170	118,880	1,052,050
Portsmouth	Scioto	0	2,575,000	3,357,390	4,643,417	10,575,807
Ravenna	Portage	0	0	1,655,458	144,380	1,799,838
Reading	Hamilton	130,460	0	0	109,025	239,485
Reynoldsburg	Franklin	1,126,319	0	933,576	138,342	2,198,237
Rittman	Wayne	1,195,000	0	187,500	35,208	1,417,708
Rossford	Wood	1,459,475	0	0	0	1,459,475
Salem	Columbiana	0	0	878,917	47,823	926,740
Sandusky	Erie	234,102	0	13,679,614	252,371	14,166,087
Sheffield Lake	Lorain	0	0	0	24,546	24,546
Shelby	Richland	2,608,956	0	0	58,225	2,667,181
Sidney	Shelby	6,942,415	0	0	204,473	7,146,888
Solon	Cuyahoga	0	0	10,171,586	328,606	10,500,192
Springboro	Warren	9,236,196	2,021,939	0	42,642	11,300,777
Springfield	Clark	8,775,722	0	0	373,423	9,149,145
St. Clairsville	Belmont	252,148	0	42,742	272,832	567,722
St. Marys	Auglaize	0	0	0	98,228	98,228
Steubenville	Jefferson	1,447,000	0	32,450,087	113,799	34,010,886
Stow	Summit	529,018	0	1,123,768	169,356	1,822,142
Streetsboro	Portage	0	0	493,039	24,025	517,064
Sylvania	Lucas	0	0	0	175,566	175,566
Tallmadge	Summit	0	0	1,359,638	120,740	1,480,378
Tipp City	Miami	0	0	0	65,026	65,026
Toledo	Lucas	85,959,000	0	0	0	85,959,000
Toronto	Jefferson	0	0	11,913,368	56,915	11,970,283
Trenton	Butler	0	4,138,265	0	0	37,933
Troy	Miami	5,735,000	0	0	222,205	5,957,205
Union	Montgomery	85,750	0	1,387,476	30,921	1,504,147
Upper Arlington	Franklin	0	0	517,360	2,701	520,061
Upper Sandusky	Wyandot	0	0	7,902,274	38,669	7,940,943
Urbana	Champaign	785,000	0	6,825,667	59,202	7,669,869
Vandalia	Montgomery	0	0	0	61,364	61,364
Wadsworth	Medina	10,855,000	0	0	398,170	11,253,170
Wapakoneta	Auglaize	0	0	8,737,407	79,449	8,816,856
Warren	Trumbull	0	7,748,145	12,568,483	746,471	21,063,099
Washington	Fayette	0	6,090,000	2,327,889	147,942	8,565,831
Wauseon	Fulton	0	0	225,659	49,258	274,917

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

<u>City</u>	<u>County</u>	<u>General Obligation Bonds</u>	<u>Mortgage and Revenues Bonds</u>	<u>Loans</u>	<u>Other Long-Term Obligations</u>	<u>Total Long-Term Obligations</u>
Waverly	Pike	\$0	\$0	\$401,126	\$9,954	\$411,080
Wellston	Jackson	0	0	717,098	152,941	870,039
West Carrollton	Montgomery	0	0	3,397,971	39,585	3,437,556
Westerville	Franklin	4,666,997	0	1,640,847	234,091	6,541,935
Willard	Huron	0	0	383,129	86,858	469,987
Wilmington	Clinton	0	12,968,365	0	98,239	13,066,604
Wooster	Wayne	7,387,774	0	0	221,260	7,609,034
Wyoming	Hamilton	6,254,413	0	0	19,704	6,274,117
Xenia	Greene	0	0	0	917,340	917,340
Zanesville	Muskingum	568,500	0	3,594,334	217,850	4,380,684

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Alliance	Stark	\$5,798,352	\$9,237,865	\$15,036,217	\$435,515	\$2,159,629
Amherst	Lorain	4,353,826	14,483,834	18,837,660	887,142	6,761,322
Ashland	Ashland	1,541,501	19,750,583	21,292,084	461,885	8,213,251
Ashtabula	Ashtabula	2,137,146	13,958,888	16,096,034	788,489	2,945,706
Athens	Athens	1,568,045	9,667,271	11,235,316	859,098	2,330,070
Aurora	Portage	2,068,968	29,292,602	31,361,570	806,116	5,511,053
Avon	Lorain	874,849	16,680,042	17,554,891	390,500	546,898
Barberton	Summit	3,331,776	23,911,557	27,243,333	1,211,509	688,455
Bay Village	Cuyahoga	511,307	9,785,925	10,297,232	452,390	468,877
Bedford	Cuyahoga	3,335,839	9,422,893	12,758,732	1,300,187	5,717,086
Bedford Heights	Cuyahoga	2,324,155	7,522,344	9,846,499	472,288	891,462
Bellefontaine	Logan	4,270,105	12,844,029	17,114,134	1,277,907	3,426,545
Bellevue	Huron	2,166,180	8,721,324	10,887,504	852,876	6,963,505
Belpre	Washington	351,640	7,246,698	7,598,338	444,924	2,651,852
Berea	Cuyahoga	513,603	11,267,286	11,780,889	300,243	4,115,374
Bexley	Franklin	2,201,033	3,046,957	5,247,990	131,941	1,117,373
Bowling Green	Wood	3,085,758	48,191,213	51,276,971	461,010	3,071,435
Broadview Heights	Cuyahoga	1,467,016	3,543,991	5,011,007	34,782	23,352
Brookville	Montgomery	291,945	2,812,175	3,104,120	79,407	308,571
Bryan	Williams	962,771	12,632,082	13,594,853	200,042	439,779
Bucyrus	Crawford	585,213	5,337,071	5,922,284	784,304	3,351,016
Canal Fulton	Stark	(39,273,310)	44,408,872	5,135,562	78,428	569,321
Canfield	Mahoning	1,711,588	3,932,681	5,644,269	95,543	448,963
Canton	Stark	14,365,368	44,169,506	58,534,874	4,682,960	5,403,436
Carlisle	Warren	1,414,485	3,756,282	5,170,767	18,069	1,066
Celina	Mercer	1,526,611	4,558,543	6,085,154	554,951	2,451,299
Chardon	Geauga	1,040,494	20,884,076	21,924,570	886,902	9,581,708
Chillicothe	Ross	3,394,223	17,587,009	20,981,232	405,067	1,688,616
Circleville	Pickaway	3,004,077	12,306,977	15,311,054	193,862	1,567,440
Clayton	Montgomery	89,665	3,468,295	3,557,960	75,496	3,085,611
Clyde	Sandusky	1,053,003	7,204,594	8,257,597	125,603	804,277
Columbus	Franklin	375,438,000	1,926,018,000	2,301,456,000	97,438,000	1,479,941,000
Columbiana	Columbiana	6,552,147	15,999,294	22,551,441	483,125	11,282,753
Conneaut	Ashtabula	716,683	10,069,241	10,785,924	876,754	3,564,071
Cortland	Trumbull	779,805	5,118,721	5,898,526	93,883	127,173
Coshocton	Coshocton	1,191,634	9,034,537	10,226,171	305,009	7,809,146
Cuyahoga Falls	Summit	23,765,584	2,225,626	25,991,210	1,554,779	6,810,484
Dayton	Montgomery	35,569,134	89,592,294	125,161,428	5,548,785	10,448,424
Defiance	Defiance	4,226,104	39,562,211	43,788,315	6,863,721	24,748,477
Delaware	Delaware	6,342,803	66,161,496	72,504,299	2,398,884	40,379,506
Delphos	Allen	2,871,834	33,562,792	36,434,626	2,037,356	27,581,845
Dover	Tuscarawas	4,209,289	23,140,783	27,350,072	198,684	12,555,217
Dublin	Franklin	11,345,195	41,996,914	53,342,109	2,249,935	10,164,815
East Liverpool	Columbiana	1,050,202	375,232	1,425,434	209,207	304,922
East Palestine	Columbiana	287,510	7,393,763	7,681,273	448,131	5,902,804
Eaton	Preble	1,172,585	3,519,973	4,692,558	41,225	42,079
Elyria	Lorain	79,152	39,864,933	39,944,085	2,411,561	15,280,024
Englewood	Montgomery	2,135,056	9,281,879	11,416,935	132,791	120,487
Euclid	Cuyahoga	6,707,803	31,979,406	38,687,209	4,324,350	10,620,691
Fairborn	Greene	4,863,838	19,404,827	24,268,665	1,399,428	9,634,262

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,595,144	\$7,338,671	\$0	\$5,102,402	\$12,441,073
7,648,464	7,177,561	0	4,011,635	11,189,196
8,675,136	11,238,925	0	1,378,023	12,616,948
3,734,195	10,771,485	0	1,590,354	12,361,839
3,189,168	6,814,063	0	1,232,085	8,046,148
6,317,169	23,070,986	0	1,973,415	25,044,401
937,398	16,020,177	0	597,316	16,617,493
1,899,964	22,616,330	566,545	2,160,494	25,343,369
921,267	4,514,499	0	4,861,466	9,375,965
7,017,273	2,812,551	0	2,928,908	5,741,459
1,363,750	6,696,894	0	1,785,855	8,482,749
4,704,452	10,438,412	464,358	1,506,912	12,409,682
7,816,381	1,175,107	0	1,896,016	3,071,123
3,096,776	4,214,304	0	287,258	4,501,562
4,415,617	6,949,824	0	415,448	7,365,272
1,249,314	1,837,031	0	2,161,645	3,998,676
3,532,445	45,131,805	0	2,612,721	47,744,526
58,134	3,543,991	0	1,408,882	4,952,873
387,978	2,484,473	0	231,669	2,716,142
639,821	12,140,505	0	814,527	12,955,032
4,135,320	1,395,119	0	391,845	1,786,964
647,749	3,829,842	0	657,971	4,487,813
544,506	3,442,552	0	1,657,211	5,099,763
10,086,396	34,754,774	0	13,693,704	48,448,478
19,135	3,756,279	0	1,395,353	5,151,632
3,006,250	1,709,730	816,594	552,580	3,078,904
10,468,610	10,584,446	0	874,514	11,458,960
2,093,683	15,458,542	618,467	2,810,540	18,887,549
1,761,302	10,715,922	0	2,833,830	13,549,752
3,161,107	307,188	0	89,665	396,853
929,880	6,386,436	0	941,281	7,327,717
1,577,379,000	533,581,000	1,546,000	188,950,000	724,077,000
11,765,878	4,406,229	0	6,379,334	10,785,563
4,440,825	5,983,516	0	361,583	6,345,099
221,056	4,979,158	0	698,312	5,677,470
8,114,155	1,063,048	0	1,048,968	2,112,016
8,365,263	14,976,322	0	2,649,625	17,625,947
15,997,209	70,793,843	0	38,370,376	109,164,219
31,612,198	8,335,090	0	3,841,027	12,176,117
42,778,390	24,172,976	0	5,552,933	29,725,909
29,619,201	4,158,243	0	2,657,182	6,815,425
12,753,901	10,857,942	0	3,738,229	14,596,171
12,414,750	30,764,259	0	10,163,100	40,927,359
514,129	(9,794)	0	921,099	911,305
6,350,935	1,167,818	0	162,520	1,330,338
83,304	3,519,973	0	1,089,281	4,609,254
17,691,585	23,627,555	0	678,922	24,306,477
253,278	9,152,735	0	2,010,922	11,163,657
14,945,041	19,063,623	0	4,678,545	23,742,168
11,033,690	8,978,595	0	4,256,380	13,234,975

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Fairfield	Butler	\$3,405,558	\$26,815,955	\$30,221,513	\$2,920,848	\$5,393,119
Fairview Park	Cuyahoga	489,674	16,685,412	17,175,086	67,932	231,396
Fostoria	Seneca	1,988,230	13,736,084	15,724,314	787,275	2,756,455
Franklin	Warren	1,137,811	4,368,789	5,506,600	519,276	115,222
Fremont	Sandusky	5,609,312	9,813,440	15,422,752	225,979	377,926
Gahanna	Franklin	14,937,723	16,657,677	31,595,400	535,133	322,252
Galion	Crawford	2,473,924	10,878,013	13,351,937	705,230	5,612,381
Geneva	Ashtabula	1,534,052	6,248,871	7,782,923	627,093	3,392,756
Girard	Trumbull	720,236	7,434,143	8,154,379	88,131	319,555
Greenville	Darke	8,765,012	4,010,244	12,775,256	260,484	1,377,916
Grove City	Franklin	1,792,646	27,457,270	29,249,916	155,036	571,271
Hamilton	Butler	20,793,354	42,920,699	63,714,053	3,151,955	31,064,589
Harrison	Hamilton	2,898,917	21,980,780	24,879,697	1,090,837	23,428,118
Heath	Licking	3,715,631	8,599,562	12,315,193	732,153	3,647,612
Hillsboro	Highland	1,693,840	17,576,706	19,270,546	646,710	4,183,476
Hubbard	Trumbull	677,820	5,833,912	6,511,732	525,961	1,079,976
Huber Heights	Montgomery	7,947,943	33,101,747	41,049,690	673,983	2,102,145
Hudson	Summit	1,850,268	9,375,128	11,225,396	1,185,358	5,654,341
Jackson	Jackson	3,206,383	15,905,613	19,111,996	699,860	7,179,681
Kent	Portage	3,106,988	26,812,296	29,919,284	1,695,676	3,290,583
Kirtland	Lake	545,908	1,624,948	2,170,856	56,815	1,297,982
Lakewood	Cuyahoga	5,617,868	37,602,177	43,220,045	3,756,592	19,876,740
Lebanon	Warren	4,507,210	26,589,432	31,096,642	628,119	9,008,858
Lima	Allen	9,739,707	44,791,886	54,531,593	(62,640,184)	29,736,831
Logan	Hocking	712,482	8,227,192	8,939,674	132,148	997,508
London	Madison	3,154,199	33,580,730	36,734,929	2,067,184	28,581,616
Lorain	Lorain	6,685,124	85,278,450	91,963,574	4,561,374	35,781,837
Louisville	Stark	55,515,600	5,133,445	60,649,045	456,659	798,868
Loveland	Hamilton	754,261	1,363,635	2,117,896	524,126	17,539
Mansfield	Richland	9,336,122	29,157,915	38,494,037	292,797	2,363,975
Marietta	Washington	3,384,843	6,967,499	10,352,342	439,774	979,460
Marysville	Union	15,124,972	160,106,798	175,231,770	28,497,882	118,116,614
Mason City	Warren	14,745,235	70,661,037	85,406,272	1,540,966	29,486,862
Massillon	Stark	6,009,578	44,372,977	50,382,555	493,070	30,559,404
Maumee	Lucas	52,130,219	3,871,953	56,002,172	130,495	103,946
Miamisburg	Montgomery	2,649,462	14,006,990	16,656,452	496,034	4,638,962
Middletown	Butler	5,147,991	33,585,848	38,733,839	1,106,847	9,310,591
Milford	Clermont	2,974,920	10,508,807	13,483,727	328,804	3,724,866
Monroe	Butler	515,711	0	515,711	108,907	0
Mount Vernon	Knox	5,085,951	13,543,210	18,629,161	629,475	7,054,936
Napoleon	Henry	5,807,851	18,928,017	24,735,868	1,260,283	15,738,382
Nelsonville	Athens	865,132	3,570,094	4,435,226	301,270	1,363,004
New Carlisle	Clark	699,385	908,416	1,607,801	213,968	810,210
New Philadelphia	Tuscarawas	11,230,141	1,923,316	13,153,457	805,859	7,056,940
Newark	Licking	5,820,663	29,268,417	35,089,080	2,511,821	20,523,563
Niles	Trumbull	4,533,153	4,636,986	9,170,139	67,262,400	762,177
North Canton	Stark	1,940,578	6,550,728	8,491,306	149,209	170,027
North Olmsted	Cuyahoga	3,375,502	22,066,568	25,442,070	1,884,836	9,082,999
North Ridgeville	Lorain	9,895,483	57,111,157	67,006,640	2,291,187	16,938,369
North Royalton	Cuyahoga	1,426,690	30,188,260	31,614,950	2,483,157	7,823,889

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$8,313,967	\$19,195,770	\$0	\$2,711,776	\$21,907,546
299,328	12,409,791	54,517	4,411,450	16,875,758
3,543,730	10,690,379	0	1,490,205	12,180,584
634,498	3,790,124	0	1,081,978	4,872,102
603,905	9,403,457	0	5,415,390	14,818,847
857,385	16,302,298	0	14,435,717	30,738,015
6,317,611	5,093,726	0	1,940,600	7,034,326
4,019,849	2,394,178	0	1,368,896	3,763,074
407,686	7,191,862	0	554,831	7,746,693
1,638,400	2,475,244	316,178	8,345,434	11,136,856
726,307	26,830,264	0	1,693,345	28,523,609
34,216,544	20,469,158	3,914,809	5,113,540	29,497,507
24,518,955	(3,734,893)	0	4,095,635	360,742
4,379,765	4,383,721	0	3,551,707	7,935,428
4,830,186	12,819,699	0	1,620,661	14,440,360
1,605,937	4,304,915	0	600,880	4,905,795
2,776,128	14,311,478	0	23,962,084	38,273,562
6,839,699	3,323,022	0	1,062,675	4,385,697
7,879,541	8,457,219	0	2,775,236	11,232,455
4,986,259	22,550,743	0	2,382,282	24,933,025
1,354,797	294,350	0	521,709	816,059
23,633,332	20,690,289	192,026	(1,295,602)	19,586,713
9,636,977	16,491,001	1,112,724	3,855,940	21,459,665
(32,903,353)	11,131,919	0	10,496,321	21,628,240
1,129,656	7,214,311	0	595,707	7,810,018
30,648,800	3,049,902	0	3,036,227	6,086,129
40,343,211	44,605,187	2,699,230	4,315,946	51,620,363
1,255,527	3,984,508	0	809,010	4,793,518
541,665	1,348,435	0	227,796	1,576,231
2,656,772	27,245,163	3,231,968	5,360,134	35,837,265
1,419,234	5,925,627	0	3,007,481	8,933,108
146,614,496	14,545,892	0	14,071,382	28,617,274
31,027,828	40,097,037	3,332,326	10,949,081	54,378,444
31,052,474	114,118,971	0	521,110	114,640,081
234,441	3,871,953	0	1,495,778	5,367,731
5,134,996	8,992,464	550,415	1,978,577	11,521,456
10,417,438	23,599,617	699,302	4,017,482	28,316,401
4,053,670	6,517,759	0	2,912,298	9,430,057
108,907	0	0	406,804	406,804
7,684,411	6,158,041	2,530,888	2,255,821	10,944,750
16,998,665	4,306,926	0	3,430,277	7,737,203
1,664,274	2,025,504	0	745,448	2,770,952
1,024,178	0	0	583,623	583,623
7,862,799	5,360,669	0	(70,011)	5,290,658
23,035,384	7,834,023	0	4,219,673	12,053,696
68,024,577	1,571,154	0	796,528	2,367,682
319,236	5,465,681	0	2,706,389	8,172,070
10,967,835	11,937,118	0	2,537,117	14,474,235
19,229,556	35,673,675	0	12,103,409	47,777,084
10,307,046	20,579,264	0	728,640	21,307,904

(Continued)

Sewer Enterprise Fund
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(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Norwalk	Huron	\$1,830,828	\$17,101,399	\$18,932,227	\$748,971	\$9,142,366
Oakwood	Montgomery	1,142,120	1,002,091	2,144,211	586,525	147,555
Oberlin	Lorain	4,551,281	7,442,293	11,993,574	418,118	1,101,329
Ontario	Richland	1,313,229	8,405,942	9,719,171	140,278	946,029
Oregon	Lucas	3,702,047	24,992,585	28,694,632	876,827	9,000,542
Orrville	Wayne	4,053,100	6,448,179	10,501,279	959,656	577,825
Oxford	Butler	7,625,677	15,353,182	22,978,859	515,475	3,459,684
Painesville	Lake	3,604,130	10,855,904	14,460,034	948,760	3,938,283
Pataskala	Licking	1,635,230	3,459,927	5,095,157	110,846	595,636
Perrysburg	Wood	6,814,112	45,383,282	52,197,394	1,471,470	16,761,122
Pickerington	Fairfield	4,174,359	29,031,635	33,205,994	2,219,287	14,462,351
Piqua	Miami	3,083,916	13,283,014	16,366,930	1,088,738	5,601,081
Port Clinton	Ottawa	1,219,046	20,673,973	21,893,019	591,927	10,922,305
Portsmouth	Scioto	1,221,207	7,898,480	9,119,687	498,935	3,540,528
Ravenna	Portage	7,284,503	14,120,638	21,405,141	6,244,092	9,989,287
Reynoldsburg	Franklin	3,940,074	34,021,626	37,961,700	1,324,817	1,240,436
Rittman	Wayne	1,232,011	6,632,474	7,864,485	336,269	1,396,024
Rocky River	Cuyahoga	796,183	24,982,216	25,778,399	345,458	306,944
Rossford	Wood	700,384	4,468,043	5,168,427	312,192	1,897,457
Salem	Columbiana	13,797,022	8,624,709	22,421,731	157,921	61,349
Sandusky	Erie	11,318,988	59,713,411	71,032,399	2,412,713	31,179,411
Sheffield Lake	Lorain	614,742	620,655	1,235,397	68,901	36,819
Shelby	Richland	1,054,772	7,365,745	8,420,517	283,338	716,292
Sidney	Shelby	1,874,575	19,689,943	21,564,518	519,943	5,513,622
Springboro	Warren	3,071,184	37,020,326	40,091,510	932,745	17,522,156
Springfield	Clark	21,595,315	42,754,999	64,350,314	3,282,724	21,303,102
St. Clairsville	Belmont	269,096	2,367,815	2,636,911	175,141	709,701
St. Marys	Auglaize	2,787,012	16,166,003	18,953,015	454,338	10,635,480
Steubenville	Jefferson	6,000,524	14,833,805	20,834,329	1,704,967	11,859,053
Strongsville	Cuyahoga	5,322,983	50,329,518	55,652,501	451,835	2,686,928
Sylvania	Lucas	1,513,238	11,059,382	12,572,620	271,189	110,668
Tallmadge	Summit	4,339,411	4,950,230	9,289,641	192,881	200,053
Tiffin	Seneca	3,844,362	22,365,610	26,209,972	951,848	10,035,220
Tipp City	Miami	1,350,729	11,819,913	13,170,642	129,558	589,550
Toledo	Lucas	39,680,000	458,502,000	498,182,000	31,775,000	229,185,000
Toronto	Jefferson	399,448	1,935,584	2,335,032	24,041	171,637
Trenton	Butler	1,311,768	912,688	2,224,456	127,011	788,282
Troy	Miami	6,967,224	20,598,520	27,565,744	786,197	5,916,928
Twinsburg	Summit	3,580,642	32,767,950	36,348,592	203,643	266,648
Union	Montgomery	308,790	5,155,775	5,464,565	816,389	527,576
Upper Arlington	Franklin	290,428	4,442,932	4,733,360	186,007	554,907
Upper Sandusky	Wyandot	101,914	8,708,730	8,810,644	103,652	4,430
Urbana	Champaign	383,874	5,762,803	6,146,677	842,421	3,902,308
Vandalia	Montgomery	568,020	17,875,597	18,443,617	148,367	26,997
Wadsworth	Medina	4,329,111	28,890,392	33,219,503	1,018,352	19,742,954
Wapakoneta	Auglaize	589,279	15,284,325	15,873,604	652,508	9,406,758
Warren	Trumbull	1,402,133	16,408,050	17,810,183	2,705,239	9,672,922
Washington	Fayette	784,527	20,646,904	21,431,431	925,599	4,100,126
Wauseon	Fulton	2,521,961	7,510,950	10,032,911	1,970,968	283,455

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$9,891,337	\$7,535,229	\$0	\$1,505,661	\$9,040,890
734,080	859,867	0	550,264	1,410,131
1,519,447	6,014,344	0	4,459,783	10,474,127
1,086,307	7,443,872	0	1,188,992	8,632,864
9,877,369	30,393,824	0	(11,576,561)	18,817,263
1,537,481	5,401,180	0	3,562,618	8,963,798
3,975,159	11,615,941	737,570	6,650,189	19,003,700
4,887,043	6,593,289	0	2,979,702	9,572,991
706,482	2,819,331	0	1,569,344	4,388,675
18,232,592	27,486,863	0	6,477,939	33,964,802
16,681,638	13,166,289	0	3,358,067	16,524,356
6,689,819	7,262,879	50,000	2,364,232	9,677,111
11,514,232	9,409,938	0	968,849	10,378,787
4,039,463	5,245,607	0	(165,383)	5,080,224
16,233,379	3,287,097	0	1,884,665	5,171,762
2,565,253	32,462,025	0	2,934,422	35,396,447
1,732,293	4,983,726	0	1,148,466	6,132,192
652,402	18,945,660	0	6,180,337	25,125,997
2,209,649	2,245,937	0	712,841	2,958,778
219,270	8,624,709	0	13,577,752	22,202,461
33,592,124	27,842,612	0	9,597,663	37,440,275
105,720	620,655	0	509,022	1,129,677
999,630	6,437,710	0	983,177	7,420,887
6,033,565	13,891,718	0	1,639,235	15,530,953
18,454,901	16,531,477	2,180,790	2,924,342	21,636,609
24,585,826	27,661,919	0	12,102,569	39,764,488
884,842	1,394,848	0	357,221	1,752,069
11,089,818	5,170,296	0	2,692,901	7,863,197
13,564,020	2,649,158	1,097,874	3,523,277	7,270,309
3,138,763	47,515,018	0	4,998,720	52,513,738
381,857	1,058,382	0	1,131,381	2,189,763
392,934	4,730,892	0	4,165,815	8,896,707
10,987,068	11,496,441	0	3,826,463	15,322,904
719,108	4,815,136	0	7,636,398	12,451,534
260,960,000	217,949,000	7,792,000	11,481,000	237,222,000
195,678	1,745,828	0	393,526	2,139,354
915,293	746,314	0	562,849	1,309,163
6,703,125	14,624,307	0	6,238,312	20,862,619
470,291	32,757,950	0	3,120,351	35,878,301
1,343,965	3,866,571	0	254,029	4,120,600
740,914	3,758,872	0	233,574	3,992,446
108,082	8,708,730	0	(6,168)	8,702,562
4,744,729	1,220,323	0	181,625	1,401,948
175,364	9,319,184	0	8,949,069	18,268,253
20,761,306	8,460,709	0	3,997,488	12,458,197
10,059,266	5,073,462	1,108,811	(367,935)	5,814,338
12,378,161	4,836,355	0	595,667	5,432,022
5,025,725	16,212,405	0	193,301	16,405,706
2,254,423	5,344,269	0	2,434,219	7,778,488

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Waverly	Pike	\$205,377	\$4,380,690	\$4,586,067	\$252,273	\$2,923,542
Wellston	Jackson	437,871	7,084,366	7,522,237	380,315	3,006,278
West Carrollton	Montgomery	1,390,862	521,334	1,912,196	44,274	223,693
Westerville	Franklin	6,023,904	14,419,399	20,443,303	(10,110,361)	12,748,994
Westlake	Cuyahoga	7,379,932	38,805,460	46,185,392	327,791	0
Wickliffe	Lake	1,411,031	3,859,762	5,270,793	11,599	0
Willard	Huron	1,964,794	5,672,243	7,637,037	269,753	1,149,181
Willoughby	Lake	3,342,949	32,301,320	35,644,269	2,922,132	7,184,008
Willoughby Hills	Lake	1,598,078	19,980,152	21,578,230	761,670	13,481,880
Willowick	Lake	983,182	5,581,618	6,564,800	380,801	721,426
Wilmington	Clintion	3,558,184	13,129,438	16,687,622	433,699	2,901,077
Xenia	Greene	5,135,293	14,339,560	19,474,853	1,580,873	6,445,616
Zanesville	Muskingum	2,882,241	45,598,272	48,480,513	1,972,383	16,946,995

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$3,175,815	\$1,238,495	\$0	\$171,757	\$1,410,252
3,386,593	3,891,053	0	244,591	4,135,644
267,967	306,302	0	1,337,927	1,644,229
2,638,633	13,147,480	0	4,657,190	17,804,670
327,791	29,104,615	0	16,752,986	45,857,601
11,599	3,859,762	0	1,399,432	5,259,194
1,418,934	4,522,054	0	1,696,049	6,218,103
10,106,140	22,917,378	299,521	2,321,230	25,538,129
14,243,550	6,245,963	0	1,088,717	7,334,680
1,102,227	4,951,618	0	510,955	5,462,573
3,334,776	10,103,798	786,467	2,462,581	13,352,846
8,026,489	7,355,487	0	4,092,877	11,448,364
18,919,378	27,077,983	0	2,483,152	29,561,135

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Alliance	Stark	\$4,223,398	\$2,846,613	\$476,417	\$900,368	(\$72,387)
Amherst	Lorain	2,401,303	1,617,413	552,665	231,225	(285,827)
Ashland	Ashland	3,307,884	2,010,995	551,296	745,593	150,687
Ashtabula	Ashtabula	3,658,579	3,366,724	0	291,855	(118,838)
Athens	Athens	3,234,790	2,291,892	347,481	595,417	(93,449)
Aurora	Portage	2,368,405	1,371,399	838,653	158,353	(260,171)
Avon	Lorain	1,357,797	1,240,708	598,560	(481,471)	(30,143)
Barberton	Summit	4,167,325	3,058,900	1,118,479	(10,054)	(40,494)
Bay Village	Cuyahoga	1,443,943	1,442,742	195,835	(194,634)	(295,605)
Bedford	Cuyahoga	2,196,959	1,437,937	303,211	455,811	(20,025)
Bedford Heights	Cuyahoga	2,802,722	2,327,362	396,661	78,699	(29,010)
Bellefontaine	Logan	2,764,241	1,526,232	309,600	928,409	95,277
Bellevue	Huron	2,196,206	1,269,065	559,739	367,402	(214,923)
Belpre	Washington	1,356,089	872,457	211,756	271,876	(199,894)
Berea	Cuyahoga	657,714	279,534	280,511	97,669	(68,772)
Bexley	Franklin	2,279,621	1,376,947	104,618	798,056	(29,291)
Bowling Green	Wood	3,922,305	2,309,151	1,286,959	326,195	(125,034)
Broadview Heights	Cuyahoga	1,262,333	1,338,837	513,486	(589,990)	460
Brookville	Montgomery	462,225	420,926	347,393	(306,094)	(1,100)
Bryan	Williams	794,373	798,848	512,355	(516,830)	(2,694)
Bucyrus	Crawford	1,949,711	1,006,206	415,117	528,388	(270,195)
Canal Fulton	Stark	730,982	626,779	150,621	(46,418)	188,705
Canfield	Mahoning	1,460,239	1,046,818	135,028	278,393	0
Canton	Stark	13,314,535	8,234,557	2,606,723	2,473,255	(294,796)
Carlisle	Warren	1,226,073	1,183,221	299,331	(256,479)	0
Celina	Mercer	1,908,811	1,211,009	309,332	388,470	(206,906)
Chardon	Geauga	1,440,545	1,028,424	604,168	(192,047)	58,004
Chillicothe	Ross	3,113,521	3,165,582	655,443	(707,504)	(66,697)
Circleville	Pickaway	1,884,574	1,621,654	404,456	(141,536)	(68,581)
Clayton	Montgomery	2,425	0	90,211	(87,786)	(128,628)
Clyde	Sandusky	1,799,076	1,596,850	299,113	(96,887)	(37,339)
Columbus	Franklin	215,004,000	85,129,000	49,535,000	80,340,000	(46,698,000)
Columbiana	Columbiana	1,230,296	627,154	566,065	37,077	(489,645)
Conneaut	Ashtabula	2,414,498	1,454,173	344,247	616,078	(48,336)
Cortland	Trumbull	688,081	928,772	180,487	(421,178)	0
Coshocton	Coshocton	1,702,647	1,130,515	369,659	202,473	(275,304)
Cuyahoga Falls	Summit	6,151,949	4,306,892	863,795	981,262	(344,413)
Dayton	Montgomery	32,558,557	22,961,861	7,652,896	1,943,800	(429,095)
Defiance	Defiance	5,524,512	4,367,324	569,759	587,429	1,534,311
Delaware	Delaware	6,878,506	3,237,642	2,523,610	1,117,254	(1,691,000)
Delphos	Allen	3,136,540	1,442,180	2,026,379	(332,019)	1,262,460
Dover	Tuscarawas	3,182,888	1,613,355	1,016,494	553,039	(425,720)
Dublin	Franklin	2,061,288	2,364,324	1,217,693	(1,520,729)	(348,260)
East Liverpool	Columbiana	1,286,025	950,526	140,640	194,859	(20,389)
East Palestine	Columbiana	1,148,297	488,046	239,352	420,899	(197,899)
Eaton	Preble	1,138,134	881,342	245,648	11,144	0
Elyria	Lorain	10,546,448	9,377,823	1,654,229	(485,604)	(744,360)
Englewood	Montgomery	1,320,639	936,597	418,556	(34,514)	(13,658)
Euclid	Cuyahoga	10,164,471	6,688,714	958,489	2,517,268	393,509
Fairborn	Greene	5,770,826	3,955,133	938,658	877,035	(415,057)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$144,918	\$972,899	\$5,362,837
0	0	0	(54,602)	3,466,684
32,264	0	0	928,544	1,079,616
0	0	147,860	320,877	1,348,657
0	0	0	501,968	708,947
216,943	0	204,572	319,697	1,262,852
71,809	0	310,925	(128,880)	484,349
0	0	2,547,429	2,496,881	2,120,267
93,000	26,505	0	(423,744)	58,917
0	0	0	435,786	2,035,652
0	0	121,000	170,689	1,851,867
0	0	0	1,023,686	2,992,198
0	0	0	152,479	1,313,304
0	0	0	71,982	(93,284)
73,000	46,340	394,642	450,199	213,360
0	0	0	768,765	2,069,092
0	0	2,738,646	2,939,807	2,624,748
0	0	0	(589,530)	1,432,234
0	0	0	(307,194)	212,538
275,117	0	273,025	28,618	762,729
0	3,000	0	255,193	(199,091)
0	0	0	142,287	(39,351,738)
0	163,000	196,628	312,021	1,616,045
0	0	1,511	2,179,970	9,682,408
0	0	0	(256,479)	1,396,416
0	0	0	181,564	971,660
520,000	0	0	385,957	153,592
30,000	6,816	0	(751,017)	2,989,156
0	0	0	(210,117)	2,810,215
201,193	0	0	(15,221)	14,169
0	24,000	830,162	671,936	927,400
0	28,000	0	33,614,000	278,000,000
8,202	0	1,121,843	677,477	6,069,022
0	0	0	567,742	(160,071)
0	0	0	(421,178)	685,922
0	0	0	(72,831)	886,625
0	859	0	635,990	22,210,805
0	0	2,059,066	3,573,771	30,020,349
6,836	0	581,725	2,710,301	(2,637,617)
0	0	165,405	(408,341)	3,943,919
630,000	0	0	1,560,441	834,478
0	0	0	127,319	4,010,605
0	0	515,878	(1,353,111)	9,095,260
0	171,617	0	2,853	840,995
16,747	0	0	239,747	(160,621)
0	0	0	11,144	1,131,360
0	0	198,217	(1,031,747)	(2,332,409)
0	0	185,104	136,932	2,002,265
310,152	0	0	3,220,929	2,383,453
0	0	33,700	495,678	3,464,410

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Fairfield	Butler	\$4,806,510	\$3,588,266	\$1,154,476	\$63,768	(\$276,391)
Fairview Park	Cuyahoga	1,797,614	1,514,869	416,669	(133,924)	(11,159)
Fostoria	Seneca	2,738,334	1,753,667	354,786	629,881	50,052
Franklin	Warren	2,949,890	2,600,040	148,160	201,690	0
Fremont	Sandusky	5,367,550	3,184,754	546,539	1,636,257	174
Gahanna	Franklin	5,506,268	5,945,262	479,458	(918,452)	(16,258)
Galion	Crawford	2,318,922	1,433,180	246,073	639,669	(230,252)
Geneva	Ashtabula	1,493,121	1,163,108	218,289	111,724	770,759
Girard	Trumbull	1,652,719	1,776,811	161,031	(285,123)	335,877
Greenville	Darke	1,912,953	1,006,966	256,222	649,765	(73,890)
Grove City	Franklin	851,214	977,530	741,147	(867,463)	(21,312)
Hamilton	Butler	11,203,887	7,222,228	2,194,891	1,786,768	(1,498,125)
Harrison	Hamilton	2,833,348	1,096,588	721,632	1,015,128	(833,273)
Heath	Licking	2,281,012	1,359,588	433,347	488,077	(119,038)
Hillsboro	Highland	2,089,446	1,251,499	286,189	551,758	(30,495)
Hubbard	Trumbull	1,295,955	907,959	247,820	140,176	(104,470)
Huber Heights	Montgomery	3,953,466	2,477,929	550,011	925,526	2,061,956
Hudson	Summit	1,811,487	2,704,731	321,748	(1,214,992)	(262,163)
Jackson	Jackson	2,355,692	2,291,570	219,860	(155,738)	2,224,838
Kent	Portage	3,511,946	2,957,522	871,621	(317,197)	(115,921)
Kirtland	Lake	48,779	78,785	14,645	(44,651)	229,270
Lakewood	Cuyahoga	6,157,686	4,207,534	789,960	1,160,192	860,965
Lebanon	Warren	3,408,986	1,907,162	983,263	518,561	(471,851)
Lima	Allen	8,973,291	6,428,799	1,680,961	863,531	(1,406,748)
Logan	Hocking	1,343,170	827,909	237,518	277,743	(32,054)
London	Madison	2,476,912	854,450	1,577,448	45,014	(313,390)
Lorain	Lorain	12,582,991	5,960,482	1,887,095	4,735,414	(1,021,837)
Louisville	Stark	884,058	794,372	188,629	(98,943)	845,840
Loveland	Hamilton	2,882,618	3,002,208	63,333	(182,923)	(352)
Mansfield	Richland	7,301,003	4,867,729	1,585,868	847,406	(44,702)
Marietta	Washington	2,894,221	2,253,421	478,129	162,671	(47,462)
Marysville	Union	7,752,084	3,313,906	2,546,247	1,891,931	(3,878,472)
Mason City	Warren	5,371,348	2,613,541	2,264,577	493,230	(1,402,811)
Massillon	Stark	8,325,275	5,305,393	1,509,296	1,510,586	(442,988)
Maumee	Lucas	2,817,549	1,654,748	292,439	870,362	0
Miamisburg	Montgomery	1,710,111	1,857,893	469,213	(616,995)	299,758
Middletown	Butler	7,865,674	5,164,352	1,612,113	1,089,209	(347,732)
Milford	Clermont	1,045,485	564,575	465,352	15,558	351,826
Monroe	Butler	1,115,654	1,082,084	0	33,570	0
Mount Vernon	Knox	3,105,361	2,211,664	543,768	349,929	(304,368)
Napoleon	Henry	3,148,308	2,338,949	495,172	314,187	56,540
Nelsonville	Athens	1,035,073	657,178	220,695	157,200	(53,715)
New Carlisle	Clark	845,862	633,796	486,954	(274,888)	64,914
New Philadelphia	Tuscarawas	2,098,720	1,161,422	487,179	450,119	361,587
Newark	Licking	6,563,274	3,884,484	1,054,437	1,624,353	(298,010)
Niles	Trumbull	3,233,659	2,852,852	216,134	164,673	(194,839)
North Canton	Stark	2,440,683	1,951,856	313,403	175,424	(7,381)
North Olmsted	Cuyahoga	6,769,950	4,182,539	1,411,758	1,175,653	(448,740)
North Ridgeville	Lorain	5,118,206	4,177,874	1,914,098	(973,766)	(769,321)
North Royalton	Cuyahoga	4,956,707	3,659,317	1,253,007	44,383	(509,107)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$18,266	(\$194,357)	\$484,710
113,646	0	0	(31,437)	421,742
0	0	460,989	1,140,922	1,200,955
0	60,142	229,494	371,042	618,535
0	0	270,303	1,906,734	5,383,333
0	0	0	(934,710)	14,402,590
44,520	44,520	0	409,417	1,768,694
24,672	5,000	0	902,155	906,959
0	0	0	50,754	632,105
0	0	0	575,875	8,504,528
0	49,608	1,033,960	95,577	1,637,610
0	0	602,642	891,285	17,641,399
0	0	0	181,855	1,808,080
0	0	0	369,039	2,983,478
200,000	0	5,761,987	6,483,250	1,047,130
0	1,320	7,291	41,677	151,859
0	148,792	1,030,393	3,869,083	7,273,960
1,675,000	0	0	197,845	664,910
0	0	0	2,069,100	2,506,523
0	0	10,553	(422,565)	1,411,312
63,034	0	0	247,653	489,093
0	1,294,562	0	726,595	1,861,276
0	0	0	46,710	3,879,091
0	0	0	(543,217)	72,379,891
0	0	0	245,689	580,334
0	0	0	(268,376)	1,087,015
0	50,000	4,623,916	8,287,493	2,123,750
0	0	15,813	762,710	55,058,941
0	0	0	(183,275)	230,135
235,408	0	1,420,077	2,458,189	9,043,325
0	0	0	115,209	2,945,069
0	0	0	(1,986,541)	(13,372,910)
5,000	0	1,264,695	360,114	13,204,269
0	0	0	1,067,598	5,516,508
0	24,100	0	846,262	51,999,724
0	0	0	(317,237)	2,153,428
0	29,941	0	711,536	4,041,144
71,864	0	0	439,248	2,646,116
0	0	0	33,570	406,804
0	0	0	45,561	4,456,476
64,630	50,161	403,881	789,077	4,547,568
0	0	3,380	106,865	563,862
0	0	0	(209,974)	485,417
0	0	225,411	1,037,117	10,424,282
6,346	0	750,445	2,083,134	3,308,842
0	0	81,969	51,803	(62,729,247)
0	15,000	409,442	562,485	1,791,369
0	0	71,428	798,341	1,490,666
0	0	1,604,060	(139,027)	7,604,296
0	68,015	47,075	(485,664)	(1,056,467)

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Norwalk	Huron	\$2,870,305	\$1,748,795	\$722,611	\$398,899	(\$289,608)
Oakwood	Montgomery	1,565,501	1,464,322	27,300	73,879	12,000
Oberlin	Lorain	1,656,693	737,709	413,822	505,162	(90,232)
Ontario	Richland	915,342	889,434	185,353	(159,445)	0
Oregon	Lucas	4,284,116	2,936,568	1,668,086	(320,538)	(389,982)
Orrville	Wayne	2,062,424	1,677,358	668,815	(283,749)	(37,897)
Oxford	Butler	2,986,556	1,824,063	774,463	388,030	(91,210)
Painesville	Lake	3,108,800	3,605,004	480,360	(976,564)	(27,392)
Pataskala	Licking	872,648	705,169	182,728	(15,249)	(45,567)
Perrysburg	Wood	5,792,952	2,122,574	1,077,057	2,593,321	825,760
Pickerington	Fairfield	3,311,157	1,466,376	495,845	1,348,936	(396,217)
Piqua	Miami	3,463,743	1,832,970	923,917	706,856	(232,717)
Port Clinton	Ottawa	2,675,434	1,509,638	274,150	891,646	(343,609)
Portsmouth	Scioto	2,904,078	2,369,069	113,377	421,632	(69,497)
Ravenna	Portage	3,345,019	1,789,006	540,342	1,015,671	(446,411)
Reynoldsburg	Franklin	4,943,361	4,958,977	963,620	(979,236)	(79,102)
Rittman	Wayne	1,279,412	735,376	217,312	326,724	(84,681)
Rocky River	Cuyahoga	1,758,085	2,125,398	311,639	(678,952)	(9,797)
Rossford	Wood	491,520	122,035	141,629	227,856	(102,520)
Salem	Columbiana	2,572,046	1,804,042	376,934	391,070	35,796
Sandusky	Erie	6,390,831	4,662,421	1,191,860	536,550	(1,039,907)
Sheffield Lake	Lorain	933,462	769,771	75,030	88,661	(212)
Shelby	Richland	1,469,231	1,028,288	358,391	82,552	(8,880)
Sidney	Shelby	3,180,498	2,521,450	924,907	(265,859)	(177,651)
Springboro	Warren	2,640,345	1,750,014	656,286	234,045	(859,120)
Springfield	Clark	10,497,498	6,875,992	2,857,070	764,436	(876,054)
St. Clairsville	Belmont	790,308	603,763	373,614	(187,069)	(22,686)
St. Marys	Auglaize	2,139,148	1,056,532	489,110	593,506	(344,431)
Steubenville	Jefferson	5,327,028	3,230,109	338,798	1,758,121	(666,795)
Strongsville	Cuyahoga	5,691,848	3,915,539	2,351,134	(574,825)	(140,622)
Sylvania	Lucas	2,285,102	1,922,965	468,751	(106,614)	14,230
Tallmadge	Summit	1,735,503	1,582,638	223,356	(70,491)	(9,497)
Tiffin	Seneca	4,008,228	2,014,673	616,064	1,377,491	(153,639)
Tipp City	Miami	1,293,883	1,020,109	261,774	12,000	812,777
Toledo	Lucas	57,354,000	33,736,000	15,348,000	8,270,000	(3,427,000)
Toronto	Jefferson	538,071	582,168	46,707	(90,804)	667,558
Trenton	Butler	1,413,786	1,182,992	44,579	186,215	148,791
Troy	Miami	3,401,996	2,866,504	955,158	(419,666)	(192,202)
Twinsburg	Summit	2,440,772	1,755,500	741,316	(56,044)	(1,436)
Union	Montgomery	703,781	660,776	196,580	(153,575)	(15,479)
Upper Arlington	Franklin	773,647	422,597	217,612	133,438	(25,579)
Upper Sandusky	Wyandot	834,163	813,267	202,253	(181,357)	0
Urbana	Champaign	2,183,622	1,326,382	201,282	655,958	(199,080)
Vandalia	Montgomery	1,365,763	1,290,625	242,589	(167,451)	1,181,595
Wadsworth	Medina	3,145,775	1,867,981	731,896	545,898	(656,364)
Wapakoneta	Auglaize	1,987,702	1,305,730	473,085	208,887	(456,137)
Warren	Trumbull	7,377,857	6,142,767	690,913	544,177	(499,905)
Washington	Fayette	2,652,079	2,188,104	462,697	1,278	278,374
Wauseon	Fulton	1,112,554	738,779	242,577	131,198	8,211

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$109,291	\$1,081,857
0	0	0	85,879	555,595
0	24,602	0	390,328	4,133,163
24,851	0	204,500	69,906	1,172,951
949,813	443,230	0	(203,937)	2,825,220
0	0	0	(321,646)	3,093,444
0	0	123,235	420,055	7,110,202
0	30,900	0	(1,034,856)	2,655,370
0	0	56,665	(4,151)	1,524,384
0	0	0	3,419,081	5,342,642
0	0	618,928	1,571,647	1,955,072
0	0	0	474,139	1,995,178
0	0	2,044,205	2,592,242	627,119
100,000	0	2,711,542	3,163,677	722,272
406,441	0	0	975,701	1,040,411
0	0	442,211	(616,127)	2,615,257
0	0	0	242,043	895,742
0	106,197	1,501,035	706,089	450,725
175,096	0	0	300,432	388,192
34,925	0	0	461,791	13,639,101
0	774,189	3,965,867	2,688,321	8,906,275
0	0	0	88,449	545,841
0	0	0	73,672	771,434
0	0	144,993	(298,517)	1,354,632
600,000	90,755	233,508	117,678	2,138,439
0	0	2,350,409	2,238,791	18,312,591
0	0	0	(209,755)	93,955
0	0	0	249,075	2,332,674
0	0	0	1,091,326	4,295,557
0	650,000	605,508	(759,939)	4,871,148
0	224,584	0	(316,968)	1,242,049
0	0	0	(79,988)	4,146,530
0	0	248,276	1,472,128	2,892,514
0	6,847	35,592	853,522	1,221,171
259,696,000	259,712,000	0	4,827,000	7,905,000
0	0	0	576,754	375,407
0	0	0	335,006	1,184,757
0	0	79,724	(532,144)	6,181,027
0	0	0	(57,480)	3,376,999
0	0	0	(169,054)	(507,599)
0	0	19,728	127,587	104,421
0	128,220	0	(309,577)	(1,738)
0	0	0	456,878	(458,547)
0	0	5,052	1,019,196	419,653
0	0	267,446	156,980	3,310,759
0	37,301	149,451	(135,100)	(63,229)
0	0	1,072,931	1,117,203	(1,303,106)
0	0	0	279,652	(141,072)
0	0	57,881	197,290	550,993

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP
(Continued)

<u>City</u>	<u>County</u>	<u>Operating Revenues</u>	<u>Expenses Less Depreciation</u>	<u>Depreciation</u>	<u>Operating Income/Loss</u>	<u>Non-Operating Revenue/Expense</u>
Waverly	Pike	\$771,727	\$522,000	\$129,291	\$120,436	(\$80,225)
Wellston	Jackson	1,262,705	717,764	264,831	280,110	(133,725)
West Carrollton	Montgomery	1,419,490	1,203,785	59,066	156,639	10,827
Westerville	Franklin	7,339,910	6,962,443	438,221	(60,754)	172,852
Westlake	Cuyahoga	1,792,605	2,263,770	1,035,582	(1,506,747)	0
Wickliffe	Lake	1,455,855	1,294,709	170,529	(9,383)	0
Willard	Huron	1,659,150	1,561,298	393,976	(296,124)	(14,560)
Willoughby	Lake	4,227,428	3,460,837	1,554,795	(788,204)	(224,715)
Willoughby Hills	Lake	944,241	766,425	118,934	58,882	1,850,003
Willowick	Lake	1,728,082	1,544,520	153,180	30,382	83,732
Wilmington	Clintion	2,496,406	2,261,817	848,523	(613,934)	623,136
Xenia	Greene	4,833,400	2,688,837	1,012,524	1,132,039	347,711
Zanesville	Muskingum	6,034,148	3,575,728	868,350	1,590,070	(839,884)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$125,000	\$0	\$0	\$165,211	(\$46,896)
0	0	0	146,385	57,556
0	0	0	167,466	1,346,588
0	0	11,145	123,243	16,134,265
0	16,661	0	(1,523,408)	7,052,141
0	0	0	(9,383)	1,399,432
0	15,861	76,927	(249,618)	1,695,041
0	0	966,346	(46,573)	420,817
293,012	0	0	2,201,897	836,408
0	0	0	114,114	602,381
0	0	0	9,202	3,124,485
0	0	0	1,479,750	3,554,420
0	0	340,111	1,090,297	909,858

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Alliance	Stark	\$1,182,000	\$0	\$717,194	\$534,986	\$2,434,180
Amherst	Lorain	730,270	0	6,576,003	21,542	7,327,815
Ashland	Ashland	8,511,656	0	0	56,595	8,568,251
Ashtabula	Ashtabula	0	0	3,187,403	339,146	3,526,549
Athens	Athens	0	0	2,288,896	125,673	2,414,569
Aurora	Portage	680,271	0	5,489,389	17,868	6,187,528
Avon	Lorain	357,942	0	301,923	65,478	725,343
Barberton	Summit	699,173	0	0	319,742	1,018,915
Bay Village	Cuyahoga	150,000	0	340,069	109,872	599,941
Bedford	Cuyahoga	1,841,950	0	4,776,017	72,509	6,690,476
Bedford Heights	Cuyahoga	825,450	0	0	271,980	1,097,430
Bellefontaine	Logan	3,849,147	0	0	461,006	4,310,153
Bellevue	Huron	0	0	7,546,217	76,693	7,622,910
Belpre	Washington	0	0	148,527	2,891,195	3,039,722
Berea	Cuyahoga	0	0	4,317,462	4,113	4,321,575
Bexley	Franklin	7,780,000	0	355,875	11,809	8,147,684
Bowling Green	Wood	3,059,408	0	0	293,901	3,353,309
Broadview Heights	Cuyahoga	0	0	0	30,125	30,125
Brookville	Montgomery	0	0	327,702	11,060	338,762
Bryan	Williams	0	0	491,577	105,044	596,621
Bucyrus	Crawford	453,370	0	3,458,582	44,191	3,956,143
Canal Fulton	Stark	0	0	579,030	29,956	608,986
Canfield	Mahoning	0	0	490,129	0	490,129
Canton	Stark	9,406,950	0	0	7,782	9,414,732
Carlisle	Warren	0	0	0	4,080	4,080
Celina	Mercer	923,721	1,925,092	0	35,511	2,884,324
Chardon	Geauga	0	0	10,299,630	63,792	10,363,422
Chillicothe	Ross	1,510,000	0	0	449,710	1,959,710
Circleville	Pickaway	1,590,000	0	0	76,213	1,666,213
Clayton	Montgomery	0	0	3,161,107	0	3,161,107
Clyde	Sandusky	0	0	818,158	48,068	866,226
Columbus	Franklin	1,542,166,000	0	0	0	1,542,166,000
Columbiana	Columbiana	0	6,961,000	291,465	4,367,979	11,620,444
Conneaut	Ashtabula	0	0	3,687,657	557,961	4,245,618
Cortland	Trumbull	0	0	139,563	64,507	204,070
Coshocton	Coshocton	0	478,604	7,492,885	95,683	8,067,172
Cuyahoga Falls	Summit	2,284,440	0	0	4,969,475	7,253,915
Dayton	Montgomery	0	0	10,937,177	609,534	11,546,711
Defiance	Defiance	0	0	25,767,939	171,005	25,938,944
Delaware	Delaware	19,785,287	0	22,201,897	261,658	42,248,842
Delphos	Allen	0	0	29,404,549	114,139	29,518,688
Dover	Tuscarawas	0	0	12,282,841	301,243	12,584,084
Dublin	Franklin	3,111,476	0	8,091,179	46,362	11,249,017
East Liverpool	Columbiana	0	0	385,026	29,418	414,444
East Palestine	Columbiana	3,003,185	0	3,247,760	48,979	6,299,924
Eaton	Preble	0	0	0	58,524	58,524
Elyria	Lorain	3,159,152	0	12,620,942	1,763,617	17,543,711
Englewood	Montgomery	0	0	129,144	69,645	198,789
Euclid	Cuyahoga	2,314,152	0	9,569,884	965,415	12,849,451
Fairborn	Greene	9,297,390	0	827,271	526,543	10,651,204

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Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Fairfield	Butler	\$5,920,185	\$0	\$0	\$253,748	\$6,173,933
Fairview Park	Cuyahoga	0	0	153,994	113,536	267,530
Fostoria	Seneca	0	0	3,045,705	115,363	3,161,068
Franklin	Warren	0	0	0	136,335	136,335
Fremont	Sandusky	0	0	242,592	219,438	462,030
Gahanna	Franklin	316,487	0	35,798	0	352,285
Galion	Crawford	0	0	5,538,913	202,367	5,741,280
Geneva	Ashtabula	0	0	3,786,528	86,271	3,872,799
Girard	Trumbull	0	0	1,359,121	110,799	1,469,920
Greenville	Darke	0	1,535,000	0	36,103	1,571,103
Grove City	Franklin	0	0	627,006	22,199	649,205
Hamilton	Butler	0	31,763,637	431,837	473,091	32,668,565
Harrison	Hamilton	6,016,792	16,627,691	1,569,242	46,414	24,260,139
Heath	Licking	0	0	4,215,841	84,262	4,300,103
Hillsboro	Highland	0	0	4,199,482	94,791	4,294,273
Hubbard	Trumbull	0	1,329,873	99,841	135,666	1,565,380
Hudson	Summit	0	0	2,532,149	0	2,532,149
Huber Heights	Montgomery	1,890,000	0	4,110,816	148,259	6,149,075
Jackson	Jackson	0	0	7,117,432	524,904	7,642,336
Kent	Portage	0	0	3,466,553	125,155	3,591,708
Kirtland	Lake	363,466	0	227,132	740,000	1,330,598
Lakewood	Cuyahoga	20,536,636	0	449,308	434,523	21,420,467
Lebanon	Warren	0	13,885,707	0	30,517	13,916,224
Lima	Allen	4,772,612	22,099,045	4,474,510	445,450	31,791,617
Logan	Hocking	362,810	194,840	425,500	78,103	1,061,253
London	Madison	0	0	30,530,828	79,081	30,609,909
Lorain	Lorain	832,375	0	37,863,585	596,829	39,292,789
Louisville	Stark	1,018,561	0	0	170,564	1,189,125
Loveland	Hamilton	15,200	0	0	9,360	24,560
Mansfield	Richland	1,045,000	0	0	1,358,461	2,403,461
Marietta	Washington	0	0	882,872	304,574	1,187,446
Marysville	Union	498,752	118,511,292	33,712	144,220	119,187,976
Mason City	Warren	30,564,000	0	0	156,173	30,720,173
Massillon	Stark	0	0	30,254,006	404,469	30,658,475
Maumee	Lucas	0	0	0	103,946	103,946
Miamisburg	Montgomery	5,014,526	0	0	47,208	5,061,734
Middletown	Butler	7,040,000	0	0	3,036,684	10,076,684
Milford	Clermont	0	0	3,991,048	26,484	4,017,532
Monroe	Butler	0	0	0	0	0
Mount Vernon	Knox	7,359,517	0	0	200,420	7,559,937
Napoleon	Henry	0	6,185,000	10,778,545	126,043	17,089,588
Nelsonville	Athens	0	0	1,544,620	16,859	1,561,479
New Carlisle	Clark	0	0	961,301	19,097	980,398
New Philadelphia	Tuscarawas	0	0	7,575,141	65,014	7,640,155
Newark	Licking	0	0	20,500,173	129,679	20,629,852
Niles	Trumbull	0	0	1,305,549	78,660	1,384,209
North Canton	Stark	0	0	170,027	0	170,027
North Olmsted	Cuyahoga	17,979,898	0	2,088,365	579,281	20,647,544
North Ridgeville	Lorain	15,360,000	0	80,282	2,576,367	18,016,649
North Royalton	Cuyahoga	0	0	9,608,996	305,928	9,914,924

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Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Norwalk	Huron	\$0	\$0	\$9,524,806	\$261,879	\$9,786,685
Oakwood	Montgomery	0	0	142,224	38,988	181,212
Oberlin	Lorain	0	0	1,045,098	56,231	1,101,329
Ontario	Richland	0	0	962,070	18,988	981,058
Oregon	Lucas	1,650,000	0	7,763,824	285,050	9,698,874
Orrville	Wayne	0	0	1,046,999	50,589	1,097,588
Oxford	Butler	0	0	3,737,241	175,089	3,912,330
Painesville	Lake	0	0	3,448,247	625,038	4,073,285
Pataskala	Licking	520,000	0	120,596	10,168	650,764
Perrysburg	Wood	13,135,000	0	4,761,419	116,606	18,013,025
Pickerington	Fairfield	2,742,519	0	11,530,965	785,449	15,058,933
Piqua	Miami	6,010,865	0	0	253,733	6,264,598
Port Clinton	Ottawa	3,565,000	0	7,599,141	172,576	11,336,717
Portsmouth	Scioto	0	0	2,518,852	1,350,991	3,869,843
Ravenna	Portage	0	0	10,833,541	167,550	11,001,091
Reynoldsburg	Franklin	983,234	574,395	24,897	0	1,582,526
Rittman	Wayne	0	1,015,600	633,148	32,339	1,681,087
Rocky River	Cuyahoga	0	0	214,850	127,525	342,375
Rossford	Wood	1,215,525	0	855,331	0	2,070,856
Salem	Columbiana	0	0	0	62,711	62,711
Sandusky	Erie	1,701,808	0	30,282,950	361,958	32,346,716
Sheffield Lake	Lorain	0	0	0	36,819	36,819
Shelby	Richland	928,035	0	0	36,192	964,227
Sidney	Shelby	5,395,000	0	0	140,260	5,535,260
Springboro	Warren	0	18,308,059	0	33,081	18,341,140
Springfield	Clark	23,463,371	0	0	317,517	23,780,888
St. Clairsville	Belmont	324,922	0	121,238	13,544	459,704
St. Marys	Auglaize	0	0	10,995,707	74,655	11,070,362
Steubenville	Jefferson	1,133,000	0	10,927,969	144,249	12,205,218
Strongsville	Cuyahoga	0	0	2,814,500	163,898	2,978,398
Sylvania	Lucas	0	0	0	110,668	110,668
Tallmadge	Summit	0	0	0	243,416	243,416
Tiffin	Seneca	10,610,569	0	0	267,740	10,878,309
Tipp City	Miami	225,000	0	397,680	23,450	646,130
Toledo	Lucas	242,713,000	0	0	0	242,713,000
Toronto	Jefferson	0	0	189,757	1,484	191,241
Trenton	Butler	0	0	810,350	30,137	840,487
Troy	Miami	6,295,987	0	0	304,716	6,600,703
Twinsburg	Summit	0	0	0	353,299	353,299
Union	Montgomery	0	0	527,871	40,660	568,531
Upper Arlington	Franklin	0	0	684,060	38,909	722,969
Upper Sandusky	Wyandot	0	0	0	10,663	10,663
Urbana	Champaign	515,000	0	4,026,783	64,682	4,606,465
Vandalia	Montgomery	0	0	0	61,364	61,364
Wadsworth	Medina	0	0	20,429,683	275,541	20,705,224
Wapakoneta	Auglaize	0	8,940,000	865,710	131,965	9,937,675
Warren	Trumbull	1,599,405	0	9,925,622	416,300	11,941,327
Washington	Fayette	0	0	4,341,554	171,585	4,513,139
Wauseon	Fulton	0	0	2,065,455	30,296	2,095,751

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Waverly	Pike	\$0	\$0	\$3,004,797	\$11,484	\$3,016,281
Wellston	Jackson	0	2,220,000	1,003,313	0	3,223,313
West Carrollton	Montgomery	0	0	215,032	15,923	230,955
Westerville	Franklin	1,271,919	0	0	62,662	1,334,581
Westlake	Cuyahoga	0	0	0	0	0
Wickliffe	Lake	0	0	0	0	0
Willard	Huron	0	0	1,150,189	168,211	1,318,400
Willoughby	Lake	7,230,683	0	0	810,889	8,041,572
Willoughby Hills	Lake	0	0	13,627,858	106,331	13,734,189
Willowick	Lake	0	0	99,866	671,270	771,136
Wilmington	Clinton	0	1,780,000	0	1,406,544	3,186,544
Xenia	Greene	0	0	6,226,960	933,055	7,160,015
Zanesville	Muskingum	0	0	18,520,292	0	18,520,292

Electric Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Amherst	Lorain	\$6,918,129	\$4,448,727	\$11,366,856	\$567,163	\$1,410,402
Bowling Green	Wood	22,846,318	26,492,758	49,339,076	4,420,167	8,213,479
Bryan	Williams	10,961,282	20,057,279	31,018,561	1,925,644	2,936,284
Celina	Mercer	7,699,814	14,984,828	22,684,642	2,059,029	887,228
Cleveland	Cuyahoga	83,389,000	401,236,000	484,625,000	37,302,000	240,565,000
Clyde	Sandusky	7,988,053	11,882,415	19,870,468	2,198,921	3,390,468
Columbiana	Columbiana	3,919,695	4,945,644	8,865,339	1,203,101	23,755
Columbus	Franklin	17,120,000	91,075,000	108,195,000	5,169,000	20,880,000
Cuyahoga Falls	Summit	29,012,146	23,493,913	52,506,059	13,394,730	1,943,455
Dover	Tuscarawas	6,638,346	24,752,907	31,391,253	2,681,165	13,593,029
Galion	Crawford	11,502,737	7,373,788	18,876,525	1,709,998	9,245,265
Hamilton	Butler	50,021,418	135,827,939	185,849,357	15,076,698	157,323,299
Hubbard	Trumbull	4,967,699	4,452,254	9,419,953	2,226,302	48,495
Hudson	Summit	22,480,665	8,049,378	30,530,043	5,814,453	2,777,375
Jackson	Jackson	13,191,618	8,704,208	21,895,826	697,130	4,091,393
Lebanon	Warren	22,214,173	20,444,123	42,658,296	3,650,782	17,236,336
Napoleon	Henry	9,758,524	12,499,521	22,258,045	946,366	321,131
Niles	Trumbull	3,555,632	10,202,666	13,758,298	2,281,947	3,883,275
Oberlin	Lorain	7,802,492	2,534,651	10,337,143	143,640	616,070
Orrville	Wayne	23,085,598	22,483,338	45,568,936	2,786,248	170,210
Painesville	Lake	25,676,714	23,131,311	48,808,025	2,877,341	2,085,356
Piqua	Miami	16,956,078	30,657,083	47,613,161	2,452,377	394,079
Shelby	Richland	5,942,042	11,250,694	17,192,736	3,303,000	143,244
St. Clairsville	Belmont	3,514,023	4,807,177	8,321,200	597,169	5,610,251
St. Marys	Auglaize	10,411,639	6,368,344	16,779,983	1,750,209	1,243,130
Tipp City	Miami	8,855,696	8,187,548	17,043,244	4,132,510	405,265
Wadsworth	Medina	18,508,908	24,062,498	42,571,406	11,465,201	8,210,641
Wapakoneta	Auglaize	12,666,210	13,367,820	26,034,030	1,843,013	249,994
Westerville	Franklin	23,301,874	58,360,492	81,662,366	5,425,121	22,462,232

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$1,977,565	\$2,366,553	\$0	\$7,022,738	\$9,389,291
12,633,646	14,834,981	0	21,870,449	36,705,430
4,861,928	13,860,622	0	12,296,011	26,156,633
2,946,257	14,103,018	0	5,635,367	19,738,385
277,867,000	144,257,000	4,210,000	59,291,000	207,758,000
5,589,389	6,897,717	731,320	6,652,042	14,281,079
1,226,856	4,151,969	0	3,486,514	7,638,483
26,049,000	67,167,000	0	3,979,000	71,146,000
15,338,185	15,991,922	0	21,175,952	37,167,874
16,274,194	6,421,463	3,024,005	5,671,591	15,117,059
10,955,263	1,262,360	0	6,658,902	7,921,262
172,399,997	(17,658,145)	10,289,997	20,817,509	13,449,361
2,274,797	2,410,973	0	4,734,183	7,145,156
8,591,828	3,518,545	0	18,419,670	21,938,215
4,788,523	3,702,878	0	13,404,425	17,107,303
20,887,118	(144,507)	4,794,918	17,130,767	21,781,178
1,267,497	11,289,411	0	9,701,137	20,990,548
6,165,222	4,724,485	0	2,868,591	7,593,076
759,710	1,597,172	0	7,979,261	9,576,433
2,956,458	21,213,338	0	21,399,140	42,612,478
4,962,697	18,940,445	0	24,904,883	43,845,328
2,846,456	30,259,074	0	14,507,631	44,766,705
3,446,244	7,945,884	0	5,800,608	13,746,492
6,207,420	(252,401)	0	2,366,181	2,113,780
2,993,339	5,184,171	0	8,602,473	13,786,644
4,537,775	6,618,301	0	5,887,168	12,505,469
19,675,842	13,074,518	0	9,821,046	22,895,564
2,093,007	13,223,978	0	10,717,045	23,941,023
27,887,353	34,647,450	0	19,087,563	53,735,013

Electric Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues/ Expenses
Amherst	Lorain	\$10,183,315	\$9,031,241	\$138,630	\$1,013,444	(\$175,555)
Bowling Green	Wood	44,825,531	35,985,045	1,185,017	7,655,469	(343,985)
Bryan	Williams	21,255,604	18,280,371	1,009,012	1,966,221	116,378
Celina	Mercer	17,395,665	15,054,679	881,932	1,459,054	197,199
Cleveland	Cuyahoga	166,665,000	138,030,000	16,191,000	12,444,000	(10,386,000)
Clyde	Sandusky	17,484,366	17,407,339	405,785	(328,758)	(549,770)
Columbiana	Columbiana	7,894,717	7,150,621	397,098	346,998	(133,666)
Columbus	Franklin	81,481,000	82,432,000	3,916,000	(4,867,000)	(3,097,000)
Cuyahoga Falls	Summit	41,561,289	37,135,791	1,365,818	3,059,680	(425,829)
Dover	Tuscarawas	21,273,864	20,902,509	1,885,549	(1,514,194)	(605,537)
Galion	Crawford	12,012,912	10,190,569	218,414	1,603,929	(612,740)
Hamilton	Butler	63,816,276	43,850,338	10,454,987	9,510,951	(4,575,771)
Hubbard	Trumbull	5,894,313	5,076,853	328,380	489,080	(263,834)
Hudson	Summit	18,466,112	17,785,464	434,521	246,127	(141,941)
Jackson	Jackson	16,083,311	14,778,144	267,239	1,037,928	(190,738)
Lebanon	Warren	28,086,312	25,998,247	1,199,587	888,478	(604,714)
Napoleon	Henry	14,823,120	13,488,398	416,247	918,475	(250,935)
Niles	Trumbull	27,905,238	25,744,412	638,915	1,521,911	(62,906)
Oberlin	Lorain	10,712,843	9,594,453	683,245	435,145	(355,224)
Orrville	Wayne	25,059,331	23,204,529	1,924,315	(69,513)	(335,842)
Painesville	Lake	25,655,622	20,973,830	774,166	3,907,626	1,105,788
Piqua	Miami	23,768,520	20,803,628	1,678,367	1,286,525	(495,667)
Shelby	Richland	11,776,409	10,405,649	622,749	748,011	(76,684)
St. Clairsville	Belmont	4,759,904	4,805,436	166,304	(211,836)	(229,643)
St. Marys	Auglaize	15,765,032	15,427,527	589,361	(251,856)	(101,001)
Tipp City	Miami	11,872,535	10,845,910	427,316	599,309	(16,399)
Wadsworth	Medina	30,726,685	26,497,619	1,414,664	2,814,402	172,560
Wapakoneta	Auglaize	14,790,636	13,622,822	282,584	885,230	54,969
Westerville	Franklin	45,248,433	36,468,990	2,301,457	6,477,986	(1,279,434)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$837,889	\$6,350,966
0	0	0	7,311,484	18,426,151
0	429,571	684,921	2,337,949	9,035,638
0	0	210	1,656,463	5,640,785
0	0	1,021,000	3,079,000	46,087,000
87,448	5,500	0	(796,580)	5,789,132
0	0	0	213,332	2,716,594
360,000	0	0	(7,604,000)	11,951,000
1,900,677	1,910,179	0	2,624,349	15,617,416
0	0	0	(2,119,731)	3,957,181
0	0	0	991,189	9,792,739
0	0	0	4,935,180	34,944,720
0	0	1,775,375	2,000,621	2,741,397
0	0	0	104,186	16,666,212
0	0	0	847,190	12,494,488
214,842	31,079	0	467,527	18,563,391
0	0	0	667,540	8,812,158
0	0	0	1,459,005	1,273,685
0	0	2,744	82,665	7,658,852
880,337	0	0	474,982	20,299,350
0	1,061,191	0	3,952,223	22,799,373
0	0	0	790,858	14,503,701
0	0	0	671,327	2,639,042
0	162,100	0	(603,579)	2,916,854
832,390	0	0	479,533	8,661,430
0	19,637	0	563,273	4,723,186
0	0	0	2,986,962	7,043,707
450,000	33,132	0	1,357,067	10,823,197
0	0	0	5,198,552	17,876,753

Electric Enterprise Fund
Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Amherst	Lorain	\$889,726		\$0	\$851,238	\$1,740,964
Bowling Green	Wood	424,077		0	8,998,016	9,422,093
Bryan	Williams	0		0	3,404,813	\$3,404,813
Celina	Mercer	871,836		0	452,706	1,324,542
Cleveland	Cuyahoga	0	842,338,000	0	14,867,000	857,205,000
Clyde	Sandusky	1,553,378	1,460,000	0	1,267,170	4,280,548
Columbiana	Columbiana	0		0	29,944	29,944
Columbus	Franklin	25,295,000		0	0	25,295,000
Cuyahoga Falls	Summit	0		0	11,824,063	11,824,063
Dover	Tuscarawas	0	7,058,888	0	10,320,358	17,379,246
Galion	Crawford	7,788,000		1,703,137	381,642	9,872,779
Hamilton	Butler	0	163,238,287	0	1,764,150	165,002,437
Hubbard	Trumbull	0		0	83,728	83,728
Hudson	Summit	2,520,000		0	657,191	3,177,191
Jackson	Jackson	0	4,230,000	0	225,585	4,455,585
Lebanon	Warren	0	16,613,713	3,333,000	590,392	20,537,105
Napoleon	Henry	0		0	321,131	321,131
Niles	Trumbull	0		0	3,898,835	3,898,835
Oberlin	Lorain	0		0	759,710	759,710
Orrville	Wayne	0		0	343,542	343,542
Painesville	Lake	0	1,648,319	0	1,142,516	2,790,835
Piqua	Miami	0		0	545,372	545,372
Shelby	Richland	0		0	148,869	148,869
St. Clairsville	Belmont	5,730,040		0	22,861	5,752,901
St. Marys	Auglaize	1,184,173		0	202,524	1,386,697
Tipp City	Miami	295,000		0	188,744	483,744
Wadsworth	Medina	310,000	7,669,584	0	918,538	8,898,122
Wapakoneta	Auglaize	0		0	278,412	278,412
Westerville	Franklin	23,353,181		0	434,501	23,787,682

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General Long-Term Obligations
As of December 31, 2010
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Alliance	Stark	\$980,000	\$250,000	\$0	\$0	\$0
Amherst	Lorain	2,871,015	0	0	537,266	0
Ashland	Ashland	2,959,000	0	0	329,791	0
Ashtabula	Ashtabula	475,000	92,933	0	0	0
Athens	Athens	2,795,845	0	0	0	0
Aurora	Portage	9,072,625	0	0	439,363	122,202
Avon	Lorain	42,987,841	2,959,042	5,726,870	198,811	0
Barberton	Summit	4,347,960	91,053	0	910,509	354,696
Bay Village	Cuyahoga	8,265,302	0	0	0	0
Beachwood	Cuyahoga	20,757,896	770,000	0	0	0
Beavercreek	Greene	4,695,000	3,330,000	0	0	0
Bedford	Cuyahoga	11,963,792	310,000	0	337,199	22,845
Bedford Heights	Cuyahoga	3,409,550	0	0	242,508	436,193
Bellbrook	Greene	0	0	0	0	0
Bellefontaine	Logan	0	35,000	0	255,000	0
Bellevue	Huron	0	1,150,000	0	0	0
Belpre	Washington	0	0	0	0	932,234
Berea	Cuyahoga	10,636,416	0	3,850,000	1,484,204	387,241
Bexley	Franklin	19,261,271	0	0	2,405,914	81,874
Blue Ash	Hamilton	33,058,232	0	0	19,840,002	0
Bowling Green	Wood	7,983,858	0	2,200,000	19,810,500	0
Brecksville	Cuyahoga	8,672,310	3,166,959	0	547,643	0
Broadview Heights	Cuyahoga	5,517,388	2,484,040	0	1,731,761	0
Brook Park	Cuyahoga	1,250,000	0	0	1,993,495	222,556
Brooklyn	Cuyahoga	5,369,218	0	1,676,000	274,850	2,020,079
Brookville	Montgomery	0	0	1,730,000	15,504	90,186
Brunswick	Medina	4,756,836	1,791,298	0	180,360	153,837
Bryan	Williams	0	0	1,800,000	0	0
Bucyrus	Crawford	0	102,000	0	180,000	6,384
Cambridge	Guernsey	4,087,274	0	0	0	197,826
Canal Fulton	Stark	1,254,470	0	0	0	25,965
Canfield	Mahoning	1,150,000	0	0	169,190	0
Canton	Stark	16,714,810	0	0	1,617,361	938,159
Carlisle	Warren	295,000	304,725	1,474,000	0	0
Celina	Mercer	3,128,000	0	2,500,000	19,117	0
Centerville	Montgomery	639,690	6,339,000	756,882	0	0
Chardon	Geauga	915,000	0	0	989,663	0
Cheviot	Hamilton	0	0	44,004	0	0
Chillicothe	Ross	267,081	0	0	50,450	107,864
Cincinnati	Hamilton	485,618,000	0	0	2,818,000	460,000
Circleville	Pickaway	3,655,024	0	0	0	76,400
Clayton	Montgomery	5,604,576	0	0	0	355,847
Cleveland	Cuyahoga	304,800,000	0	1,500,000	0	8,937,000
Cleveland Heights	Cuyahoga	12,890,498	0	0	1,399,070	521,013
Clyde	Sandusky	2,365,000	0	1,700,000	335,477	0
Columbus	Franklin	938,971,000	0	11,126,000	6,720,000	2,000,000
Columbiana	Columbiana	0	0	0	0	0
Conneaut	Ashtabula	940,000	879,237	125,000	1,216,411	80,649
Cortland	Trumbull	0	0	0	0	0
Coshocton	Coshocton	0	0	0	232,103	0
Cuyahoga Falls	Summit	5,231,547	52,000	0	0	1,972,798

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$2,598,242	\$364,896	\$4,193,138	\$1,031,413
366,163	0	3,774,444	334,349
671,546	0	3,960,337	427,884
3,078,833	409,016	4,055,782	1,647,202
1,164,568	7,174	3,967,587	1,139,863
857,596	0	10,491,786	724,259
1,882,126	0	53,754,690	1,876,911
3,207,540	0	8,911,758	1,968,699
1,328,500	0	9,593,802	1,784,915
2,453,740	0	23,981,636	2,575,967
1,240,151	0	9,265,151	1,778,041
1,397,189	185,871	14,216,896	1,121,118
1,568,714	660,641	6,317,606	1,791,698
191,999	0	191,999	95,360
1,151,120	968,481	2,409,601	791,150
497,025	0	1,647,025	223,168
29,439	19,712	981,385	122,735
1,427,899	703,585	18,489,345	5,412,473
328,146	359,650	22,436,855	1,112,921
1,738,398	0	54,636,632	4,104,298
1,686,300	0	31,680,658	4,195,473
832,619	0	13,219,531	1,369,749
1,359,504	0	11,092,693	1,642,808
2,481,611	874,000	6,821,662	2,175,929
1,519,837	6,915,686	17,775,670	919,705
109,312	0	1,945,002	923,438
418,253	185,276	7,485,860	768,635
1,003,456	0	2,803,456	2,070,158
576,742	287,567	1,152,693	165,192
804,393	479,975	5,569,468	245,438
67,510	0	1,347,945	125,882
162,610	0	1,481,800	1,293,389
7,770,565	772,828	27,813,723	4,558,377
7,379	0	2,081,104	1,529,780
413,462	0	6,060,579	426,759
753,001	0	8,488,573	607,579
633,378	0	2,538,041	471,736
118,998	0	163,002	50,085
2,354,027	906,381	3,685,803	1,256,539
102,285,000	179,430,000	770,611,000	114,603,000
414,044	0	4,145,468	601,615
201,547	0	6,161,970	488,405
51,284,000	413,154,000	779,675,000	82,446,000
6,258,359	235,000	21,303,940	4,508,337
145,071	70,243	4,615,791	520,503
74,724,000	61,246,000	1,094,787,000	143,294,000
135,670	0	135,670	52,229
589,878	0	3,831,175	636,896
257,426	0	257,426	47,815
684,323	0	916,426	141,482
6,516,917	1,374,446	15,147,708	3,492,836

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General Long-Term Obligations
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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Dayton	Montgomery	\$93,468,927	\$211,800	\$0	\$3,035,161	\$0
Deer Park	Hamilton	2,421,520	0	0	132,507	36,996
Defiance	Defiance	40,000	106,815	0	0	1,765
Delaware	Delaware	6,729,377	0	0	0	0
Delphos	Allen	0	0	0	0	30,404
Dover	Tuscarawas	0	0	2,640,000	530,860	0
Dublin	Franklin	38,458,817	0	0	7,148,006	0
East Liverpool	Columbiana	0	0	0	2,432,919	50,254
East Palestine	Columbiana	0	0	108,188	990,738	4,269
Eaton	Preble	805,827	0	0	823,750	0
Elyria	Lorain	24,581,362	3,491,873	5,130,000	3,646,585	0
Englewood	Montgomery	0	0	0	183,562	0
Euclid	Cuyahoga	23,232,081	995,000	4,311,278	1,586,856	473,890
Fairborn	Greene	570,583	1,437,000	710,000	0	527,564
Fairfield	Butler	24,832,967	0	0	0	275,282
Fairlawn	Summit	6,160,000	185,000	0	318,349	0
Fairview Park	Cuyahoga	22,678,198	0	1,100,000	1,524,550	271,513
Findlay	Hancock	9,332,578	34,145	0	213,189	0
Forest Park	Hamilton	2,165,000	0	0	11,720	0
Fostoria	Seneca	0	200,618	0	176,997	126,471
Franklin	Warren	6,263,352	2,088,000	287,500	0	0
Fremont	Sandusky	2,728,021	0	0	0	0
Gahanna	Franklin	19,879,610	0	0	1,658,458	0
Galion	Crawford	1,434,000	0	0	117,782	0
Garfield Heights	Cuyahoga	30,083,746	735,607	0	0	0
Geneva	Ashtabula	2,000,103	460,000	0	458,511	1,573
Girard	Trumbull	0	0	0	77,354	0
Grandview Heights	Franklin	0	0	0	1,199,184	54,210
Green	Summit	45,321,099	0	0	0	0
Greenville	Darke	2,577,393	0	0	259,735	350,837
Grove City	Franklin	17,410,958	0	0	4,001,188	99,226
Hamilton	Butler	29,828,806	1,650,000	0	0	0
Harrison	Hamilton	3,989,296	0	0	1,322,988	1,260,466
Heath	Licking	3,735,000	0	0	0	5,371
Highland Heights	Cuyahoga	7,523,210	3,260,703	0	2,418,275	0
Hillard	Franklin	50,413,757	0	5,300,000	2,216,777	6,168,683
Hillsboro	Highland	3,235,000	0	0	0	34,135
Hubbard	Trumbull	3,200,000	0	0	0	49,100
Huber Heights	Montgomery	12,552,952	13,510,000	0	2,633,089	591,772
Hudson	Summit	22,250,049	1,425,930	0	140,121	75,065
Huron	Erie	1,542,288	0	465,000	0	33,827
Independence	Cuyahoga	23,983,905	522,222	7,714,681	23,685	0
Indian Hills	Hamilton	3,416,200	0	0	0	0
Jackson	Jackson	0	0	469,741	0	0
Kent	Portage	1,530,000	361,000	0	246,026	0
Kettering	Montgomery	14,963,217	271,783	0	0	0
Kirtland	Lake	2,918,636	0	1,515,000	59,062	0
Lakewood	Cuyahoga	26,987,433	0	7,771,000	246,400	5,574,518
Lebanon	Warren	6,058,568	87,401	0	0	31,595
Lima	Allen	1,805,701	0	605,010	0	262,528
Logan	Hocking	237,575	0	0	0	275,948

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$8,625,160	\$4,859,890	\$110,200,938	\$15,052,041
147,235	99,839	2,838,097	224,313
640,997	0	789,577	391,222
4,968,695	19,909,387	31,607,459	1,637,618
420,374	0	450,778	181,772
1,231,416	273,072	4,675,348	139,303
3,715,946	3,233,659	52,556,428	6,200,627
388,934	828,101	3,700,208	333,437
228,297	0	1,331,492	187,259
591,003	259,811	2,480,391	436,940
4,952,640	0	41,802,460	7,542,328
470,694	0	654,256	325,392
8,229,171	1,870,880	40,699,156	7,793,416
1,081,782	4,802,583	9,129,512	2,606,697
3,868,470	0	28,976,719	1,779,673
1,417,747	0	8,081,096	1,520,575
1,696,855	0	27,271,116	1,757,592
3,852,567	1,131,741	14,564,220	2,341,025
542,029	0	2,718,749	324,159
1,162,215	0	1,666,301	499,077
65,381	961,590	9,665,823	838,930
829,024	741,537	4,298,582	433,100
2,199,516	0	23,737,584	1,562,807
704,994	121,704	2,378,480	672,161
4,587,534	984,380	36,391,267	2,985,514
166,284	0	3,086,471	449,444
536,473	259,591	873,418	81,470
789,994	0	2,043,388	574,905
1,228,914	0	46,550,013	1,631,155
448,241	54,000	3,690,206	484,719
1,394,090	15,350,000	38,255,462	2,181,219
7,058,686	0	38,537,492	4,888,590
609,964	0	7,182,714	592,297
781,794	0	4,522,165	347,991
1,182,649	0	14,384,837	1,590,476
1,813,026	0	65,912,243	9,068,155
359,004	0	3,628,139	199,646
254,556	0	3,503,656	545,094
1,651,295	0	30,939,108	3,072,700
1,923,545	0	25,814,710	3,635,333
549,627	0	2,590,742	391,420
786,724	356,477	33,387,694	1,911,515
1,519,138	0	4,935,338	969,238
558,520	34,685	1,062,946	200,747
1,071,347	0	3,208,373	1,023,249
4,459,957	2,100,914	21,795,871	3,604,175
228,871	0	4,721,569	247,954
5,615,278	861,927	47,056,556	6,357,575
1,124,579	19,130	7,321,273	806,771
2,528,687	110,000	5,311,926	952,871
299,604	0	813,127	215,045

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General Long-Term Obligations
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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
London	Madison	\$3,081,500	\$21,000	\$0	\$1,981,145	\$0
Lorain	Lorain	33,839,835	1,058,225	300,000	11,355,986	1,566,213
Louisville	Stark	254,000	0	0	0	0
Loveland	Hamilton	3,568,665	0	0	2,259,616	0
Lyndhurst	Cuyahoga	1,680,000	0	1,000,000	0	94
Macedonia	Summit	11,232,872	1,509,100	0	560,139	111,766
Madeira	Hamilton	285,000	0	1,200,000	0	0
Mansfield	Richland	5,365,000	0	300,000	0	0
Maple Heights	Cuyahoga	15,576,959	0	0	2,541,762	307,600
Marietta	Washington	120,500	0	494,000	476,619	0
Martins Ferry	Belmont	0	0	263,744	6,268	0
Marysville	Union	6,532,491	0	0	0	237,184
Mason City	Warren	23,025,000	70,000	0	0	0
Massillon	Stark	17,182,615	0	0	2,107,867	132,047
Maumee	Lucas	21,275,000	444,440	0	161,213	0
Mayfield Heights	Cuyahoga	0	0	3,000,000	1,658,486	0
Medina	Medina	13,845,000	801,098	0	131,716	0
Mentor	Lake	18,311,769	11,597,474	0	607,346	0
Mentor-On-The-Lake	Lake	0	0	0	2,842,269	0
Miamisburg	Montgomery	6,905,781	0	0	0	0
Middleburg Hts	Cuyahoga	9,459,967	1,098,379	0	607,682	286,533
Middletown	Butler	30,664,230	2,374,642	0	0	0
Milford	Clermont	2,970,542	0	0	0	0
Monroe	Butler	12,038,009	626,200	0	0	271,408
Montgomery	Hamilton	3,745,390	110,931	0	0	0
Moraine	Montgomery	5,895,963	0	0	591,160	424,020
Mount Healthy	Hamilton	961,000	0	761,467	113,880	9,448
Mount Vernon	Knox	6,881,718	0	0	419,375	0
Munroe Falls	Summit	975,887	0	0	0	141,995
Napoleon	Henry	1,315,000	308,953	0	86,461	0
Nelsonville	Athens	0	0	250,000	181,726	218,755
New Carlisle	Clark	2,490,313	0	0	0	0
New Franklin	Summit	0	0	0	0	85,449
New Philadelphia	Tuscarawas	1,755,000	0	0	0	76,575
Newark	Licking	15,561,303	0	0	1,184,313	2,218,696
Niles	Trumbull	0	0	0	0	5,191
North Canton	Stark	0	0	0	0	370,977
North Olmsted	Cuyahoga	30,783,808	0	0	40,837	51,989
North Ridgeville	Lorain	4,950,000	140,000	2,546,000	1,164,945	104,066
North Royalton	Cuyahoga	9,471,133	1,460,869	5,350,000	391,590	209,665
Northwood	Wood	2,560,000	0	0	79,805	0
Norton	Summit	6,307,365	671,784	0	0	0
Norwalk	Huron	432,836	0	0	1,071,092	0
Norwood	Hamilton	4,491,599	1,457,440	0	603,068	648,448
Oakwood	Montgomery	0	0	0	0	0
Oberlin	Lorain	9,375,685	0	0	330,104	0
Olmstead Falls	Cuyahoga	0	0	2,321,936	3,383,485	583,465
Ontario	Richland	1,865,067	0	0	0	41,890
Oregon	Lucas	1,147,366	930,057	6,937,642	13,057,851	0
Orrville	Wayne	0	52,460	0	0	0
Oxford	Butler	2,342,398	0	0	0	0

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$303,500	\$59,830	\$5,446,975	\$385,744
6,466,706	846,427	55,433,392	4,623,885
161,001	43,094	458,095	111,461
780,649	32,588	6,641,518	795,630
1,166,341	0	3,846,435	1,386,875
593,157	0	14,007,034	1,295,610
155,519	0	1,640,519	1,603,325
4,728,411	1,186,338	11,579,749	1,951,630
2,963,507	347,648	21,737,476	1,760,535
724,767	87,947	1,903,833	140,561
79,523	177,413	526,948	162,977
889,105	0	7,658,780	1,163,229
1,264,461	17,749,672	42,109,133	2,692,621
3,077,309	2,105,688	24,605,526	1,313,023
2,106,512	112,870	24,100,035	1,913,213
2,873,852	556,190	8,088,528	964,207
575,366	386,667	15,739,847	557,916
3,692,502	0	34,209,091	4,235,281
383,239	0	3,225,508	1,463,546
1,474,539	230,711	8,611,031	1,208,403
2,779,714	0	14,232,275	3,525,975
5,102,875	2,930,702	41,072,449	4,179,400
238,169	0	3,208,711	447,376
136,268	1,695,000	14,766,885	1,092,305
782,091	0	4,638,412	942,841
2,970,826	0	9,881,969	847,857
142,266	46,052	2,034,113	166,845
1,017,622	421,356	8,740,071	710,814
141,059	0	1,258,941	372,880
689,507	0	2,399,921	446,842
64,782	71,890	787,153	105,092
48,225	0	2,538,538	442,910
617,899	0	703,348	124,920
1,109,368	0	2,940,943	443,864
3,136,591	3,105,083	25,205,986	3,200,040
1,117,283	393,531	1,516,005	73,529
1,836,884	63,714	2,271,575	349,423
4,527,146	337,294	35,741,074	5,792,809
3,676,798	0	12,581,809	3,698,957
2,946,464	120,246	19,949,967	2,460,865
412,794	0	3,052,599	221,577
677,536	0	7,656,685	579,206
1,106,486	421,640	3,032,054	554,993
3,235,886	15,350,555	25,786,996	2,126,049
1,280,092	543,289	1,823,381	207,478
803,813	0	10,509,602	736,517
342,146	0	6,631,032	585,532
308,051	10,983	2,225,991	186,091
2,643,553	124,717	24,841,186	8,829,629
122,901	0	175,361	68,142
606,539	0	2,948,937	488,094

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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Painesville	Lake	\$1,700,000	\$340,000	\$0	\$465,109	\$414,816
Parma	Cuyahoga	20,615,000	1,138,945	0	3,386,196	3,140,931
Parma Heights	Cuyahoga	4,555,000	235,466	0	687,043	509,382
Pataskala	Licking	0	0	946,417	76,535	0
Perrysburg	Wood	0	0	0	0	0
Pickerington	Fairfield	1,252,974	0	2,295,000	5,997,677	3,162,195
Piqua	Miami	325,000	95,664	1,159,221	0	0
Port Clinton	Ottawa	187,692	45,308	0	0	247,482
Portsmouth	Scioto	1,645,000	0	0	0	775,085
Powell	Delaware	23,169,711	0	0	0	0
Ravenna	Portage	5,379,230	193,094	0	0	606,388
Reading	Hamilton	1,425,000	0	0	0	39,757
Reynoldsburg	Franklin	22,320,419	0	0	3,181,678	0
Rittman	Wayne	1,038,000	0	0	0	31,793
Riverside	Montgomery	2,277,091	0	0	0	109,938
Rocky River	Cuyahoga	16,784,498	550,000	0	874,770	0
Rossford	Wood	3,015,000	30,000	0	0	0
Salem	Columbiana	2,924,433	20,000	0	761,802	0
Sandusky	Erie	15,901,176	3,812,686	0	684,873	914
Seven Hills	Cuyahoga	12,131,955	1,965,000	2,850,000	19,861	0
Shaker Heights	Cuyahoga	18,518,474	0	3,125,000	5,619,327	0
Sharonville	Hamilton	10,464,827	1,400,000	0	0	488,777
Sheffield Lake	Lorain	1,075,000	0	1,369,093	342,293	24,380
Shelby	Richland	453,040	165,178	0	105,593	0
Sidney	Shelby	7,881,127	0	245,000	0	0
Silverton	Hamilton	943,600	0	0	1,535,318	15,246
Solon	Cuyahoga	5,620,000	167,497	0	10,779,709	0
South Euclid	Cuyahoga	6,083,267	190,000	2,001,739	3,960,530	217,631
Springboro	Warren	13,001,555	2,360,000	0	0	0
Springdale	Hamilton	2,707,193	0	0	0	21,304
Springfield	Clark	9,847,000	309,000	0	5,000,000	0
St. Bernard	Hamilton	1,900,000	0	0	28,631	0
St. Clairsville	Belmont	210,000	0	0	1,030,462	19,954
St. Marys	Auglaize	0	0	100,000	0	0
Steubenville	Jefferson	3,628,629	0	0	1,059,760	7,326
Stow	Summit	15,431,031	0	7,125,000	0	1,167,369
Streetsboro	Portage	2,496,796	0	0	111,291	464,550
Strongsville	Cuyahoga	56,498,689	1,035,000	0	0	0
Sylvania	Lucas	13,085,000	0	7,159,759	0	0
Tallmadge	Summit	10,584,481	690,000	0	0	132,950
Tiffin	Seneca	2,440,308	345,000	0	0	79,501
Tipp City	Miami	3,180,000	715,000	0	0	0
Toledo	Lucas	110,916,000	0	55,210,000	48,913,000	4,726,000
Toronto	Jefferson	34,854	0	0	813,104	0
Trenton	Butler	254,171	0	0	0	0
Troy	Miami	9,630,000	10,000	0	0	0
Twinsburg	Summit	10,670,024	287,000	0	3,182,303	119,428
Uhrichsville	Tuscarawas	0	0	0	1,597,011	411,495
Union	Montgomery	1,234,250	0	0	0	66,891
University Heights	Cuyahoga	520,000	0	2,901,000	706,317	283,400
Upper Arlington	Franklin	43,197,083	905,000	0	0	0

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$1,662,848	\$1,082,298	\$5,665,071	\$1,006,721
2,994,976	0	31,276,048	3,208,746
1,109,569	0	7,096,460	667,494
77,073	0	1,100,025	145,936
1,122,167	0	1,122,167	386,687
675,704	312,500	13,696,050	1,196,018
1,720,610	2,118,201	5,418,696	952,694
153,677	0	634,159	211,744
655,507	0	3,075,592	208,157
276,887	0	23,446,598	1,789,816
868,895	0	7,047,607	612,900
996,254	0	2,461,011	480,121
1,059,270	0	26,561,367	2,294,273
195,417	0	1,265,210	218,865
153,591	0	2,540,620	466,230
4,187,161	521,605	22,918,034	1,706,241
223,146	396,763	3,664,909	266,560
303,690	0	4,009,925	324,781
2,026,651	0	22,426,300	1,647,811
671,636	0	17,638,452	4,093,012
6,141,654	579,614	33,984,069	3,526,765
3,368,312	0	15,721,916	1,771,695
568,317	0	3,379,083	805,853
401,831	0	1,125,642	266,305
1,543,553	323,714	9,993,394	594,058
370,974	0	2,865,138	296,389
3,474,833	158,645	20,200,684	3,152,406
889,893	295,528	13,638,588	1,394,688
265,775	0	15,627,330	1,159,516
661,967	2,533,942	5,924,406	672,806
7,626,000	1,401,000	24,183,000	3,950,000
1,629,706	765,494	4,323,831	167,507
90,840	0	1,351,256	157,687
403,482	0	503,482	179,966
1,520,566	1,945,885	8,162,166	300,709
4,729,823	0	28,453,223	2,014,284
362,876	2,367,421	5,802,934	802,027
3,252,523	547,493	61,333,705	4,065,815
1,295,964	0	21,540,723	7,840,488
739,005	250,000	12,396,436	915,733
1,006,786	0	3,871,595	667,030
682,157	0	4,577,157	1,103,226
41,508,000	20,089,000	281,362,000	53,006,000
410,463	0	1,258,421	127,833
197,057	0	451,228	163,655
2,108,009	0	11,748,009	1,132,380
1,694,365	0	15,953,120	1,602,786
210,821	289,924	2,509,251	234,318
98,856	0	1,399,997	115,471
1,375,012	1,496,927	7,282,656	5,401,408
0	0	44,102,083	2,480,000

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City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Upper Sandusky	Wyandot	\$436,000	\$0	\$0	\$5,607,867	\$9,003
Urbana	Champaign	3,159,386	0	0	0	0
Vandalia	Montgomery	12,265,384	0	0	0	567,651
Wadsworth	Medina	20,074,472	0	0	0	0
Wapakoneta	Auglaize	750,428	0	0	370,329	0
Warren	Trumbull	2,505,520	0	0	2,277,007	180,152
Warrensville Heights	Cuyahoga	1,054,608	117,533	12,495,060	0	181,011
Washington	Fayette	12,361,911	0	1,630,000	232,218	0
Wauseon	Fulton	0	0	3,000,000	0	70,000
Waverly	Pike	0	0	551,393	166,848	0
Wellston	Jackson	0	0	0	325,146	0
West Carrollton	Montgomery	3,190,000	0	0	425,911	0
Westerville	Franklin	29,723,874	0	0	0	0
Westlake	Cuyahoga	10,001,023	4,744,001	9,326,970	625,711	0
Whitehall	Franklin	1,405,521	0	0	102,404	36,129
Wickliffe	Lake	2,025,000	0	0	80,108	0
Willard	Huron	940,000	0	0	315,980	0
Willoughby	Lake	10,363,495	200,000	0	0	0
Willoughby Hills	Lake	2,045,126	52,074	1,250,000	0	61,728
Willowick	Lake	0	0	2,290,000	184,503	20,698
Wilmington	Clinton	5,190,000	0	1,286,237	0	382,847
Wooster	Wayne	3,605,127	816,941	0	175,663	0
Worthington	Franklin	7,021,125	0	0	136,676	0
Wyoming	Hamilton	12,510,764	0	0	0	0
Xenia	Greene	920,000	0	0	0	1,219,167
Zanesville	Muskingum	2,573,703	0	0	4,056,428	0

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$175,689	\$0	\$6,228,559	\$629,850
935,233	1,415,243	5,509,862	894,644
1,446,981	0	14,280,016	1,761,523
3,076,297	0	23,150,769	741,064
474,232	0	1,594,989	498,985
4,961,810	5,603,432	15,527,921	4,434,483
2,031,073	701,938	16,581,223	1,779,733
949,375	497,925	15,671,429	2,449,157
327,140	0	3,397,140	3,165,205
57,006	0	775,247	569,081
86,570	0	411,716	141,075
846,608	0	4,462,519	770,343
3,488,713	19,629	33,232,216	4,871,274
5,450,537	600,639	30,748,881	1,765,761
1,875,015	85,135	3,504,204	1,168,845
1,554,539	0	3,659,647	224,307
248,130	0	1,504,110	344,902
5,822,207	929,733	17,315,435	2,474,438
754,059	107,702	4,270,689	1,763,092
1,234,283	0	3,729,484	775,407
646,862	97,446	7,603,392	583,299
2,031,676	0	6,629,407	925,770
1,536,936	0	8,694,737	517,457
555,241	169,818	13,235,823	660,918
1,693,036	0	3,832,203	637,336
1,882,804	0	8,512,935	1,821,341

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