



Dave Yost • Auditor of State

Cities
Summary Financial Information
For the Year Ended December 31, 2011

Local Government Services Section

City Summary Financial Information For the Year Ended December 31, 2011

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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, 2011 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, 2011
All Cities Reporting Under GAAP

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Alliance	Stark	\$16,635,787	\$20,468,514	\$0	\$37,104,301
Amherst	Lorain	13,345,987	23,972,500	0	37,318,487
Ashland	Ashland	10,464,413	20,264,046	30,289	30,758,748
Athens	Athens	10,223,385	68,714,261	42,029	78,979,675
Aurora	Portage	23,341,453	71,114,245	39,713	94,495,411
Avon	Lorain	36,587,995	98,147,728	162,366	134,898,089
Avon Lake	Lorain	23,238,369	58,881,913	79,128	82,199,410
Barberton	Summit	13,959,780	24,396,526	93,464	38,449,770
Bay Village	Cuyahoga	21,899,138	22,326,392	105,973	44,331,503
Beachwood	Cuyahoga	47,919,306	93,534,757	156,281	141,610,344
Beavercreek	Greene	28,733,872	202,095,586	95,577	230,925,035
Bedford	Cuyahoga	26,134,054	33,200,949	221,027	59,556,030
Bedford Heights	Cuyahoga	12,840,905	17,548,149	0	30,389,054
Bellbrook	Greene	6,551,772	5,950,741	0	12,502,513
Bellefontaine	Logan	8,472,767	24,184,942	21,860	32,679,569
Bellevue	Huron	7,763,119	12,342,173	0	20,105,292
Belpre	Washington	2,812,201	12,949,097	0	15,761,298
Berea	Cuyahoga	17,678,748	73,986,530	0	91,665,278
Bexley	Franklin	12,061,860	33,637,900	453,027	46,152,787
Blue Ash	Hamilton	43,760,199	92,672,233	305,346	136,737,778
Bowling Green	Wood	22,656,998	45,031,807	95,954	67,784,759
Brecksville	Cuyahoga	28,382,155	79,916,282	69,190	108,367,627
Broadview Heights	Cuyahoga	18,341,760	32,605,424	0	50,947,184
Brook Park	Cuyahoga	22,630,083	72,557,317	63,787	95,251,187
Brooklyn	Cuyahoga	22,233,469	30,083,042	82,524	52,399,035
Brookville	Montgomery	4,073,836	8,833,973	0	12,907,809
Brunswick	Medina	29,289,826	42,213,789	0	71,503,615
Bryan	Williams	24,197,002	23,022,771	0	47,219,773
Bucyrus	Crawford	6,828,377	15,320,112	0	22,148,489
Cambridge	Guernsey	10,933,331	23,668,624	156,638	34,758,593
Canal Fulton	Stark	2,659,347	9,667,496	0	12,326,843
Canal Winchester	Franklin	5,313,427	6,822,247	124,951	12,260,625
Canfield	Mahoning	5,508,668	13,412,251	0	18,920,919
Celina	Mercer	7,420,780	21,659,261	0	29,080,041
Centerville	Montgomery	33,415,340	46,638,605	0	80,053,945
Chardon	Geauga	7,481,577	38,487,024	0	45,968,601
Cheviot	Hamilton	4,531,035	3,910,982	0	8,442,017
Chillicothe	Ross	11,131,551	41,388,907	0	52,520,458
Cincinnati	Hamilton	391,095,000	1,148,475,000	313,418,000	1,852,988,000
Circleville	Pickaway	9,145,403	22,997,655	68,971	32,212,029
Clayton	Montgomery	11,046,930	11,792,440	152,317	22,991,687
Cleveland	Cuyahoga	705,191,000	915,743,000	23,370,000	1,644,304,000
Cleveland Heights	Cuyahoga	46,320,573	81,330,999	255,885	127,907,457
Clyde	Sandusky	3,653,920	16,175,953	0	19,829,873
Columbiana	Columbiana	4,177,520	6,159,271	0	10,336,791
Conneaut	Ashtabula	6,508,007	29,528,304	7,371	36,043,682
Cortland	Trumbull	4,501,764	4,348,240	0	8,850,004
Coshocton	Coshocton	4,567,507	5,741,151	0	10,308,658
Cuyahoga Falls	Summit	53,344,427	88,923,321	254,384	142,522,132

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$3,184,667	\$3,279,563	\$6,464,230	\$19,233,554	\$6,058,176	\$5,348,341	\$30,640,071
2,515,879	3,289,687	5,805,566	21,005,542	7,755,863	2,751,516	31,512,921
2,290,622	3,124,208	5,414,830	17,429,633	5,247,071	2,667,214	25,343,918
4,674,216	2,357,344	7,031,560	64,931,419	5,493,025	1,523,671	71,948,115
5,566,447	9,085,195	14,651,642	62,239,111	4,594,761	13,009,897	79,843,769
38,690,862	49,947,717	88,638,579	48,907,059	6,100,356	(8,747,905)	46,259,510
8,051,762	12,971,435	21,023,197	46,558,254	7,757,417	6,860,542	61,176,213
5,195,915	5,839,909	11,035,824	19,893,756	2,857,546	4,662,644	27,413,946
9,841,595	8,267,435	18,109,030	13,773,765	443,911	12,004,797	26,222,473
13,566,112	19,982,288	33,548,400	67,950,971	4,752,490	35,358,483	108,061,944
15,457,269	7,148,431	22,605,700	194,015,824	10,897,480	3,406,031	208,319,335
9,056,692	12,568,381	21,625,073	20,968,797	4,649,679	12,312,481	37,930,957
7,556,756	4,083,047	11,639,803	14,252,400	1,206,174	3,290,677	18,749,251
2,874,974	97,460	2,972,434	5,950,741	2,226,659	1,352,679	9,530,079
2,021,982	1,642,060	3,664,042	23,507,320	1,446,615	4,061,592	29,015,527
1,341,120	1,375,468	2,716,588	11,189,388	3,341,401	2,857,915	17,388,704
546,534	732,860	1,279,394	12,139,127	499,871	1,842,906	14,481,904
11,475,563	11,717,960	23,193,523	57,554,837	5,089,048	5,827,870	68,471,755
4,629,040	20,297,681	24,926,721	13,852,122	1,439,894	5,934,050	21,226,066
10,069,820	50,092,105	60,161,925	49,870,997	8,010,630	18,694,226	76,575,853
10,124,764	26,369,499	36,494,263	34,269,902	10,545,848	(13,525,254)	31,290,496
10,065,993	10,608,042	20,674,035	66,408,438	11,370,063	9,915,091	87,693,592
6,683,935	8,298,934	14,982,869	24,977,615	4,928,886	6,057,814	35,964,315
5,851,158	6,097,909	11,949,067	69,624,618	8,557,660	5,119,842	83,302,120
6,130,701	14,185,222	20,315,923	21,831,215	4,958,412	5,293,485	32,083,112
1,638,479	1,025,495	2,663,974	7,203,505	409,022	2,631,308	10,243,835
7,007,139	6,428,664	13,435,803	33,988,084	15,149,780	8,929,948	58,067,812
2,729,685	5,687,415	8,417,100	20,922,119	10,637,546	7,243,008	38,802,673
1,216,102	1,040,329	2,256,431	15,093,733	4,284,486	513,839	19,892,058
2,825,703	5,128,345	7,954,048	19,676,600	5,117,196	2,010,749	26,804,545
511,011	1,170,214	1,681,225	8,522,496	719,696	1,403,426	10,645,618
3,226,138	7,969,170	11,195,308	(3,445,208)	951,247	3,559,278	1,065,317
1,041,502	1,038,922	2,080,424	12,267,980	2,029,292	2,543,223	16,840,495
2,736,407	5,864,356	8,600,763	16,324,497	2,193,831	1,960,950	20,479,278
3,186,951	7,470,559	10,657,510	39,255,568	14,697,393	15,443,474	69,396,435
2,159,784	1,791,297	3,951,081	36,762,288	1,807,644	3,447,588	42,017,520
2,153,609	114,620	2,268,229	3,910,982	940,994	1,321,812	6,173,788
9,255,149	2,145,309	11,400,458	36,905,390	4,622,191	(407,581)	41,120,000
251,401,000	746,717,000	998,118,000	754,566,000	196,876,000	(96,572,000)	854,870,000
2,211,646	3,298,577	5,510,223	20,382,910	1,858,115	4,460,781	26,701,806
5,211,114	5,673,565	10,884,679	6,188,910	2,655,232	3,262,866	12,107,008
319,097,000	683,753,000	1,002,850,000	543,460,000	117,765,000	(19,771,000)	641,454,000
19,759,567	19,917,263	39,676,830	61,517,702	12,923,716	13,789,209	88,230,627
2,707,470	1,975,958	4,683,428	12,233,701	675,692	2,237,052	15,146,445
873,811	83,214	957,025	6,159,271	1,732,464	1,488,031	9,379,766
2,479,404	3,030,347	5,509,751	27,291,348	1,845,031	1,397,552	30,533,931
2,308,610	216,589	2,525,199	4,348,240	1,193,645	782,920	6,324,805
1,196,143	725,632	1,921,775	5,521,264	2,445,816	419,803	8,386,883
25,570,325	10,782,601	36,352,926	81,516,344	12,098,176	12,554,686	106,169,206

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Dayton	Montgomery	\$206,407,590	\$380,511,234	\$1,442,056	\$588,360,880
Deer Park	Hamilton	3,908,474	3,994,547	0	7,903,021
Defiance	Defiance	10,912,884	18,899,299	74,064	29,886,247
Delaware	Delaware	39,865,578	87,657,300	264,338	127,787,216
Delphos	Allen	2,701,356	2,706,767	0	5,408,123
Dover	Tuscarawas	9,009,628	17,515,193	36,229	26,561,050
East Cleveland	Cuyahoga	16,338,828	17,585,343	0	33,924,171
East Liverpool	Columbiana	3,775,452	8,863,055	0	12,638,507
East Palestine	Columbiana	2,275,904	5,043,642	0	7,319,546
Eastlake	Lake	10,094,907	37,273,005	537,614	47,905,526
Eaton	Preble	8,074,096	8,487,748	0	16,561,844
Elyria	Lorain	26,998,106	89,388,457	503,441	116,890,004
Englewood	Montgomery	17,472,341	37,175,066	0	54,647,407
Euclid	Cuyahoga	41,744,088	67,701,883	633,825	110,079,796
Fairborn	Greene	30,430,756	67,128,576	10,657	97,569,989
Fairfield	Butler	41,494,747	87,501,410	189,856	129,186,013
Fairlawn	Summit	19,356,210	62,759,792	0	82,116,002
Fairview Park	Cuyahoga	14,173,584	48,635,644	219,083	63,028,311
Findlay	Hancock	29,096,699	82,098,083	172,227	111,367,009
Forest Park	Hamilton	25,621,460	39,899,987	34,641	65,556,088
Fostoria	Seneca	7,323,820	9,822,845	0	17,146,665
Franklin	Warren	14,644,247	47,404,903	16,620	62,065,770
Fremont	Sandusky	15,014,156	22,296,153	99,488	37,409,797
Gahanna	Franklin	41,019,245	88,896,983	163,883	130,080,111
Galion	Crawford	10,630,277	15,494,106	0	26,124,383
Garfield Heights	Cuyahoga	24,709,462	31,175,238	597,007	56,481,707
Geneva	Ashtabula	5,179,039	17,677,926	0	22,856,965
Girard	Trumbull	5,009,031	28,947,027	0	33,956,058
Grandview Heights	Franklin	9,531,335	15,264,098	0	24,795,433
Green	Summit	63,699,163	97,611,107	410,725	161,720,995
Greenville	Darke	10,209,597	15,503,823	39,178	25,752,598
Grove City	Franklin	59,317,977	196,008,236	424,651	255,750,864
Groveport	Franklin	6,004,891	47,987,254	113,007	54,105,152
Hamilton	Butler	42,485,386	89,747,553	352,822	132,585,761
Harrison	Hamilton	6,479,493	15,898,163	81,276	22,458,932
Heath	Licking	8,753,404	33,514,321	0	42,267,725
Highland Heights	Cuyahoga	19,798,735	44,933,180	187,220	64,919,135
Hillard	Franklin	27,760,623	256,962,359	913,447	285,636,429
Hillsboro	Highland	3,661,673	13,211,532	0	16,873,205
Hubbard	Trumbull	2,305,659	4,250,440	59,606	6,615,705
Huber Heights	Montgomery	54,738,036	98,146,458	237,081	153,121,575
Hudson	Summit	34,772,135	106,837,193	324,190	141,933,518
Huron	Erie	5,881,985	11,722,202	0	17,604,187
Independence	Cuyahoga	26,203,424	91,271,292	314,419	117,789,135
Indian Hills	Hamilton	24,088,140	99,587,653	0	123,675,793
Ironton	Hamilton	5,603,076	24,305,013	0	29,908,089
Jackson	Jackson	7,674,207	7,219,611	0	14,893,818
Kent	Portage	35,934,757	43,040,225	0	78,974,982
Kettering	Montgomery	83,653,200	151,057,632	0	234,710,832
Kirtland	Lake	4,810,325	18,129,991	50,630	22,990,946
Lakewood	Cuyahoga	45,554,126	68,643,190	685,367	114,882,683
Lancaster	Fairfield	25,244,383	37,942,033	0	63,186,416
Lebanon	Warren	28,384,029	44,574,991	0	72,959,020
Lima	Allen	34,705,999	59,069,952	0	93,775,951
Logan	Hocking	3,734,696	7,390,514	0	11,125,210

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$48,635,798	\$86,328,974	\$134,964,772	\$333,982,829	\$77,231,301	\$42,181,978	\$453,396,108
1,820,731	2,511,028	4,331,759	1,600,346	516,339	1,454,577	3,571,262
2,098,484	4,341,577	6,440,061	14,814,034	6,640,163	1,991,989	23,446,186
27,336,526	29,445,836	56,782,362	44,178,680	11,011,555	15,814,619	71,004,854
702,964	304,614	1,007,578	2,706,767	797,102	896,676	4,400,545
2,234,227	4,774,030	7,008,257	14,781,422	1,737,344	3,034,027	19,552,793
5,437,200	5,564,027	11,001,227	13,964,833	7,196,988	1,761,123	22,922,944
3,272,434	1,961,785	5,234,219	6,482,197	1,417,659	(495,568)	7,404,288
929,923	1,144,233	2,074,156	3,940,447	3,613,939	(2,308,996)	5,245,390
5,463,613	15,936,097	21,399,710	22,144,290	2,939,319	1,422,207	26,505,816
1,413,335	1,786,316	3,199,651	6,853,808	4,755,255	1,753,130	13,362,193
15,519,861	32,524,176	48,044,037	55,127,394	9,680,718	4,037,855	68,845,967
2,116,092	170,238	2,286,330	37,175,066	2,780,003	12,406,008	52,361,077
17,832,509	33,171,684	51,004,193	36,596,632	10,305,016	12,173,955	59,075,603
12,515,649	4,638,247	17,153,896	59,259,234	13,569,141	7,587,718	80,416,093
10,679,363	25,853,242	36,532,605	64,296,950	15,986,150	12,370,308	92,653,408
2,929,423	5,732,975	8,662,398	57,009,118	4,842,587	11,601,899	73,453,604
6,495,146	25,475,721	31,970,867	24,896,318	4,784,025	1,377,101	31,057,444
7,390,345	12,795,663	20,186,008	72,312,433	6,323,814	12,544,754	91,181,001
10,607,658	2,502,028	13,109,686	34,461,845	8,259,411	9,725,146	52,446,402
1,717,436	1,285,643	3,003,079	9,437,938	4,031,688	673,960	14,143,586
4,060,220	7,872,774	11,932,994	39,349,974	6,318,016	4,464,786	50,132,776
2,002,317	3,582,369	5,584,686	19,948,353	6,104,237	5,772,521	31,825,111
6,174,857	21,212,187	27,387,044	68,285,441	11,144,157	23,263,469	102,693,067
2,768,296	1,439,233	4,207,529	14,009,411	2,869,518	5,037,925	21,916,854
18,383,697	30,461,967	48,845,664	11,122,764	4,425,251	(7,911,972)	7,636,043
1,625,208	3,088,873	4,714,081	14,188,099	1,457,948	2,496,837	18,142,884
2,175,929	4,493,918	6,669,847	24,716,080	2,031,121	539,010	27,286,211
3,959,641	1,560,801	5,520,442	13,916,772	593,883	4,764,336	19,274,991
13,973,817	50,078,386	64,052,203	50,689,349	13,836,562	33,142,881	97,668,792
2,592,290	2,979,276	5,571,566	12,801,368	1,448,230	5,931,434	20,181,032
10,099,378	34,847,580	44,946,958	162,830,578	16,546,091	31,427,237	210,803,906
3,160,776	14,747,527	17,908,303	31,554,382	915,420	3,727,047	36,196,849
14,691,515	33,433,156	48,124,671	61,265,974	18,103,565	5,091,551	84,461,090
4,494,785	6,839,293	11,334,078	9,157,078	1,334,848	632,928	11,124,854
2,266,953	3,945,593	6,212,546	29,909,342	3,049,296	3,096,541	36,055,179
4,020,425	11,416,725	15,437,150	32,853,682	7,393,639	9,234,664	49,481,985
12,793,041	61,702,475	74,495,516	194,252,945	9,067,789	7,820,179	211,140,913
878,993	3,269,219	4,148,212	10,103,537	1,254,954	1,366,502	12,724,993
1,127,797	2,465,401	3,593,198	1,440,326	259,030	1,323,151	3,022,507
16,900,608	26,495,229	43,395,837	66,173,495	27,957,350	15,594,893	109,725,738
14,797,596	24,254,569	39,052,165	81,036,611	11,597,273	10,247,469	102,881,353
3,063,241	1,484,963	4,548,204	9,407,360	2,656,004	992,619	13,055,983
4,841,317	30,396,627	35,237,944	61,396,249	7,157,933	13,997,009	82,551,191
2,694,610	3,405,935	6,100,545	96,787,478	5,604,176	15,183,594	117,575,248
1,117,253	2,549,754	3,667,007	22,060,899	4,090,374	89,809	26,241,082
1,067,409	775,694	1,843,103	6,831,174	2,947,390	3,272,151	13,050,715
14,829,166	2,326,743	17,155,909	37,887,705	11,523,440	12,407,928	61,819,073
18,934,225	16,852,090	35,786,315	134,783,717	15,169,194	48,971,606	198,924,517
2,570,896	3,996,329	6,567,225	13,834,631	1,433,039	1,156,051	16,423,721
21,631,820	40,689,442	62,321,262	32,219,436	6,747,664	13,594,321	52,561,421
11,341,244	11,477,867	22,819,111	29,585,924	10,612,142	169,239	40,367,305
6,611,991	6,045,518	12,657,509	39,051,129	10,873,564	10,376,818	60,301,511
17,174,162	4,805,886	21,980,048	56,243,949	6,783,027	8,768,927	71,795,903
897,957	504,063	1,402,020	6,939,467	1,296,030	1,487,693	9,723,190

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
London	Madison	\$6,702,403	\$16,859,821	\$62,527	\$23,624,751
Lorain	Lorain	50,127,716	100,970,381	932,475	152,030,572
Louisville	Stark	3,859,669	4,492,952	0	8,352,621
Loveland	Hamilton	9,471,597	20,693,322	0	30,164,919
Lyndhurst	Cuyahoga	28,090,941	71,697,334	0	99,788,275
Macedonia	Summit	12,491,078	44,808,377	124,838	57,424,293
Mansfield	Richland	28,946,044	58,709,143	0	87,655,187
Maple Heights	Cuyahoga	13,191,779	50,878,370	241,256	64,311,405
Marietta	Washington	12,983,843	25,609,123	0	38,592,966
Marion	Marion	14,316,622	71,048,900	0	85,365,522
Martins Ferry	Belmont	4,215,265	3,110,685	0	7,325,950
Marysville	Union	33,603,337	42,931,729	0	76,535,066
Mason City	Warren	63,989,361	168,615,026	513,239	233,117,626
Massillon	Stark	14,532,873	34,888,695	0	49,421,568
Maumee	Lucas	41,496,745	73,529,206	0	115,025,951
Mayfield Heights	Cuyahoga	26,656,205	33,106,578	0	59,762,783
Medina	Medina	56,686,498	45,469,533	138,095	102,294,126
Mentor	Lake	61,677,316	170,155,266	242,556	232,075,138
Mentor-On-The-Lake	Lake	5,159,942	6,945,271	0	12,105,213
Miamisburg	Montgomery	27,946,944	43,923,049	294,388	72,164,381
Middleburg Hts	Cuyahoga	15,887,924	56,844,640	146,090	72,878,654
Middletown	Butler	56,414,906	89,900,480	889,126	147,204,512
Milford	Clermont	11,772,107	4,088,417	96,519	15,957,043
Monroe	Butler	32,126,057	57,065,265	237,013	89,428,335
Montgomery	Hamilton	39,635,902	39,444,741	0	79,080,643
Moraine	Montgomery	18,255,373	34,816,936	167,727	53,240,036
Mount Healthy	Hamilton	2,390,537	4,082,867	42,286	6,515,690
Mount Vernon	Knox	13,453,632	46,183,004	61,750	59,698,386
Munroe Falls	Summit	5,094,959	6,411,756	6,297	11,513,012
Napoleon	Henry	7,002,866	31,682,111	0	38,684,977
Nelsonville	Athens	4,508,383	11,534,887	0	16,043,270
New Albany	Franklin	37,669,919	102,403,155	335,179	140,408,253
New Carlisle	Clark	4,609,107	3,892,565	51,222	8,552,894
New Franklin	Summit	7,205,003	5,542,108	0	12,747,111
New Philadelphia	Tuscarawas	11,099,132	27,628,851	0	38,727,983
Newark	Licking	27,372,290	61,318,812	0	88,691,102
Niles	Trumbull	16,038,241	17,857,597	0	33,895,838
North Canton	Stark	14,143,124	29,066,461	82,640	43,292,225
North Olmsted	Cuyahoga	34,094,599	64,521,701	176,112	98,792,412
North Ridgeville	Lorain	21,619,796	63,839,053	0	85,458,849
North Royalton	Cuyahoga	28,580,420	114,932,071	97,222	143,609,713
Northwood	Wood	8,986,924	8,608,307	0	17,595,231
Norton	Summit	11,445,759	22,546,560	118,331	34,110,650
Norwalk	Huron	15,080,795	18,730,373	0	33,811,168
Norwood	Hamilton	12,501,478	19,673,597	112,306	32,287,381
Oakwood	Montgomery	14,710,693	39,858,197	0	54,568,890
Oberlin	Lorain	14,662,015	36,170,835	0	50,832,850
Olmsted Falls	Cuyahoga	11,777,700	25,028,443	0	36,806,143
Ontario	Richland	9,293,505	19,375,857	152,749	28,822,111
Oregon	Lucas	50,855,977	42,124,267	0	92,980,244
Orrville	Wayne	7,700,086	43,405,454	0	51,105,540
Oxford	Butler	17,170,505	37,037,322	33,599	54,241,426

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$2,299,493	\$5,005,740	\$7,305,233	\$13,158,935	\$1,502,761	\$1,657,822	\$16,319,518
13,206,960	49,624,669	62,831,629	60,778,723	24,944,150	3,476,070	89,198,943
785,843	346,634	1,132,477	4,238,952	916,049	2,065,143	7,220,144
4,319,434	6,473,140	10,792,574	13,154,734	3,572,372	2,645,239	19,372,345
6,594,444	2,287,979	8,882,423	69,452,334	14,174,413	7,279,105	90,905,852
4,029,383	11,514,839	15,544,222	32,748,921	1,998,825	7,132,325	41,880,071
6,439,822	8,938,060	15,377,882	53,469,143	21,037,151	(2,228,989)	72,277,305
8,306,526	19,884,554	28,191,080	32,707,999	2,114,180	1,298,146	36,120,325
4,418,235	4,652,467	9,070,702	22,959,443	5,075,541	1,487,280	29,522,264
6,108,377	8,962,990	15,071,367	66,187,425	7,152,831	(3,046,101)	70,294,155
700,035	329,007	1,029,042	2,936,546	1,891,094	1,469,268	6,296,908
19,076,713	19,990,520	39,067,233	22,012,656	16,815,289	(1,360,112)	37,467,833
19,916,517	39,930,571	59,847,088	122,687,025	16,931,699	33,651,814	173,270,538
7,193,548	22,183,381	29,376,929	18,254,740	5,206,889	(3,416,990)	20,044,639
9,864,135	20,663,679	30,527,814	57,495,468	21,542,026	5,460,643	84,498,137
7,369,624	6,024,716	13,394,340	28,692,694	1,290,581	16,385,168	46,368,443
4,704,554	14,406,626	19,111,180	42,023,592	23,559,174	17,600,180	83,182,946
14,604,209	31,443,225	46,047,434	137,998,058	25,126,574	22,903,072	186,027,704
4,502,794	1,128,953	5,631,747	3,666,434	2,269,288	537,744	6,473,466
13,164,337	8,351,275	21,515,612	33,669,503	10,041,459	6,937,807	50,648,769
6,755,526	9,308,606	16,064,132	47,345,795	3,462,033	6,006,694	56,814,522
15,439,865	34,177,104	49,616,969	56,714,116	29,561,050	11,312,377	97,587,543
3,024,503	2,495,993	5,520,496	3,346,852	2,565,745	4,523,950	10,436,547
5,446,569	12,611,417	18,057,986	43,525,991	2,204,984	25,639,374	71,370,349
7,374,080	3,116,748	10,490,828	36,182,645	17,561,697	14,845,473	68,589,815
3,200,898	8,723,036	11,923,934	28,114,573	6,596,615	6,604,914	41,316,102
1,366,249	1,880,828	3,247,077	2,256,749	308,217	703,647	3,268,613
4,795,558	7,584,919	12,380,477	42,072,367	3,034,793	2,210,749	47,317,909
1,056,408	920,724	1,977,132	5,757,403	1,850,654	1,927,823	9,535,880
1,306,734	1,851,727	3,158,461	30,103,480	3,885,950	1,537,086	35,526,516
777,037	492,156	1,269,193	10,934,244	2,176,565	1,663,268	14,774,077
9,606,664	31,602,728	41,209,392	81,037,962	7,648,831	10,512,068	99,198,861
828,000	2,246,871	3,074,871	1,620,962	2,910,857	946,204	5,478,023
3,185,009	623,621	3,808,630	5,483,885	1,886,263	1,568,333	8,938,481
2,918,308	2,184,014	5,102,322	25,964,692	4,366,348	3,294,621	33,625,661
8,578,541	21,439,592	30,018,133	42,258,279	14,149,111	2,265,579	58,672,969
2,297,699	4,556,124	6,853,823	14,609,382	2,127,903	10,304,730	27,042,015
3,085,739	3,717,277	6,803,016	26,603,479	2,087,687	7,798,043	36,489,209
16,666,640	26,724,153	43,390,793	36,787,582	12,137,486	6,476,551	55,401,619
11,865,413	8,624,966	20,490,379	55,632,130	5,588,289	3,748,051	64,968,470
8,629,283	26,563,044	35,192,327	94,296,030	11,749,342	2,372,014	108,417,386
865,201	2,709,331	3,574,532	8,262,892	5,989,880	(232,073)	14,020,699
2,695,711	8,233,869	10,929,580	14,719,891	4,160,536	4,300,643	23,181,070
2,650,708	2,238,205	4,888,913	17,366,005	9,543,501	2,012,749	28,922,255
8,765,774	22,370,342	31,136,116	10,103,151	3,982,444	(12,934,330)	1,151,265
4,580,809	1,617,682	6,198,491	37,334,197	1,430,219	9,605,983	48,370,399
2,337,769	9,321,843	11,659,612	26,903,985	4,233,553	8,035,700	39,173,238
3,160,811	6,153,712	9,314,523	21,171,133	4,726,343	1,594,144	27,491,620
1,064,928	1,973,552	3,038,480	17,702,355	3,775,269	4,306,007	25,783,631
11,752,243	15,059,537	26,811,780	20,624,080	19,492,074	26,052,310	66,168,464
1,123,349	138,013	1,261,362	43,370,414	1,141,606	5,332,158	49,844,178
2,142,595	2,211,849	4,354,444	34,927,264	2,537,257	12,422,461	49,886,982

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Painesville	Lake	\$16,830,499	\$36,364,280	\$0	\$53,194,779
Parma	Cuyahoga	38,127,164	88,635,799	0	126,762,963
Parma Heights	Cuyahoga	14,355,830	31,495,679	0	45,851,509
Pataskala	Licking	8,345,760	12,294,300	0	20,640,060
Pepper Pike	Cuyahoga	10,078,953	18,616,673	4,648	28,700,274
Perrysburg	Wood	16,640,952	84,756,060	0	101,397,012
Pickerington	Fairfield	11,564,164	56,857,791	16,903	68,438,858
Piqua	Miami	32,670,644	42,946,053	0	75,616,697
Port Clinton	Ottawa	5,058,476	8,815,148	0	13,873,624
Portsmouth	Scioto	9,415,005	16,545,539	0	25,960,544
Ravenna	Portage	16,423,609	38,723,733	0	55,147,342
Reading	Hamilton	6,389,191	6,378,814	0	12,768,005
Reynoldsburg	Franklin	21,880,041	57,508,635	239,877	79,628,553
Richmond Heights	Cuyahoga	12,088,633	23,787,736	123,273	35,999,642
Rittman	Wayne	3,644,665	5,606,756	13,449	9,264,870
Riverside	Montgomery	15,370,408	9,784,160	0	25,154,568
Rocky River	Cuyahoga	47,486,233	22,985,802	101,113	70,573,148
Rossford	Wood	12,065,659	4,810,415	0	16,876,074
Salem	Columbiana	5,799,665	17,564,537	0	23,364,202
Sandusky	Erie	26,019,410	51,172,565	379,191	77,571,166
Seven Hills	Cuyahoga	13,125,433	21,714,854	358,384	35,198,671
Shaker Heights	Cuyahoga	61,285,565	86,022,465	98,050	147,406,080
Sharonville	Hamilton	21,490,986	35,593,258	147,002	57,231,246
Sheffield Lake	Lorain	8,535,492	14,286,607	0	22,822,099
Shelby	Richland	13,189,995	16,898,173	227,933	30,316,101
Sidney	Shelby	16,687,340	54,474,641	94,417	71,256,398
Solon	Cuyahoga	51,328,128	121,672,262	0	173,000,390
South Euclid	Cuyahoga	28,761,602	47,259,134	190,127	76,210,863
Springboro	Warren	25,106,032	48,493,833	153,333	73,753,198
Springdale	Hamilton	13,233,288	43,964,000	105,802	57,303,090
Springfield	Clark	54,222,720	75,959,198	0	130,181,918
St. Bernard	Hamilton	8,531,148	23,983,392	0	32,514,540
St. Clairsville	Belmont	3,176,160	7,800,745	0	10,976,905
St. Marys	Auglaize	14,675,500	19,353,439	0	34,028,939
Steubenville	Jefferson	13,789,821	35,124,062	120,739	49,034,622
Stow	Summit	25,703,723	64,285,393	266,498	90,255,614
Streetsboro	Portage	10,600,973	13,736,744	87,855	24,425,572
Strongsville	Cuyahoga	45,999,015	188,959,194	738,897	235,697,106
Sylvania	Lucas	27,029,497	37,506,706	0	64,536,203
Tallmadge	Summit	(28,186,371)	28,186,371	40,811,292	40,811,292
Tiffin	Seneca	10,122,449	23,478,831	65,037	33,666,317
Tipp City	Miami	9,435,889	37,998,303	0	47,434,192
Toronto	Jefferson	2,886,174	4,085,591	0	6,971,765
Trenton	Butler	4,478,830	3,019,510	0	7,498,340
Trotwood	Montgomery	12,700,520	59,439,650	228,618	72,368,788
Troy	Miami	60,528,663	41,677,370	38,355	102,244,388
Twinsburg	Summit	30,851,334	121,860,997	122,196	152,834,527
Uhrichsville	Tuscarawas	3,089,377	8,048,941	0	11,138,318
Union	Montgomery	4,718,725	6,265,916	0	10,984,641
University Heights	Cuyahoga	12,315,234	5,689,512	0	18,004,746
Upper Arlington	Franklin	69,179,236	79,405,699	598,840	149,183,775

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$5,796,009	\$5,918,045	\$11,714,054	\$30,467,866	\$4,060,460	\$6,952,399	\$41,480,725
15,545,414	25,938,923	41,484,337	63,503,252	7,937,324	13,838,050	85,278,626
8,723,527	5,806,129	14,529,656	22,225,361	4,382,929	4,713,563	31,321,853
1,229,725	1,029,565	2,259,290	11,192,505	5,035,179	2,153,086	18,380,770
4,769,900	8,404,901	13,174,801	10,363,724	1,749,134	3,412,615	15,525,473
6,309,406	825,104	7,134,510	83,356,060	3,635,357	7,271,085	94,262,502
6,349,175	11,280,464	17,629,639	42,835,157	3,870,880	4,103,182	50,809,219
3,086,505	2,788,812	5,875,317	41,507,824	381,710	27,851,846	69,741,380
1,187,428	295,554	1,482,982	8,546,353	2,070,332	1,773,957	12,390,642
2,927,880	2,535,062	5,462,942	16,236,319	6,689,816	(2,428,533)	20,497,602
1,941,553	6,082,028	8,023,581	37,315,186	8,767,813	1,040,762	47,123,761
2,676,770	2,913,527	5,590,297	3,291,355	2,811,087	1,075,266	7,177,708
5,619,656	22,278,454	27,898,110	33,932,566	6,890,033	10,907,844	51,730,443
6,699,537	16,777,759	23,477,296	6,447,541	7,114,255	(1,039,450)	12,522,346
1,046,162	944,685	1,990,847	4,631,034	1,669,612	973,377	7,274,023
3,274,687	1,760,298	5,034,985	7,672,944	2,956,067	9,490,572	20,119,583
10,474,981	21,042,578	31,517,559	30,680,267	7,267,736	1,107,586	39,055,589
3,598,704	3,131,189	6,729,893	1,105,415	4,398,663	4,642,103	10,146,181
2,928,727	3,384,970	6,313,697	13,213,209	1,945,772	1,891,524	17,050,505
12,750,911	19,281,003	32,031,914	35,639,758	11,472,704	(1,573,210)	45,539,252
6,440,511	15,548,045	21,988,556	5,091,008	5,407,885	2,711,222	13,210,115
12,624,669	29,536,229	42,160,898	63,654,963	16,881,597	24,708,622	105,245,182
7,719,624	12,019,110	19,738,734	20,570,792	10,797,191	6,124,529	37,492,512
5,550,037	2,419,866	7,969,903	11,768,986	2,027,217	1,055,993	14,852,196
1,681,104	7,141,914	8,823,018	15,865,840	3,986,606	1,640,637	21,493,083
4,803,934	8,763,336	13,567,270	46,467,761	2,959,714	8,261,653	57,689,128
11,292,712	15,355,462	26,648,174	116,112,789	16,958,294	13,281,133	146,352,216
26,281,907	10,437,036	36,718,943	36,879,246	10,980,416	(8,367,742)	39,491,920
6,034,982	13,312,200	19,347,182	36,427,139	10,208,200	7,770,677	54,406,016
3,836,637	4,930,961	8,767,598	39,179,124	1,708,670	7,647,698	48,535,492
10,735,597	17,658,757	28,394,354	67,181,507	25,827,980	8,778,077	101,787,564
3,159,587	6,120,949	9,280,536	19,391,994	2,318,883	1,523,127	23,234,004
1,062,627	1,184,630	2,247,257	6,560,890	1,605,727	563,031	8,729,648
854,830	329,715	1,184,545	19,258,439	6,923,890	6,662,065	32,844,394
4,052,552	7,545,106	11,597,658	30,738,893	4,194,462	2,503,609	37,436,964
11,987,598	25,552,465	37,540,063	40,948,452	6,965,856	4,801,243	52,715,551
6,988,047	4,527,048	11,515,095	10,208,014	4,400,740	(1,698,277)	12,910,477
24,152,116	51,448,893	75,601,009	135,950,267	14,531,180	9,614,650	160,096,097
4,432,263	23,209,443	27,641,706	14,211,124	16,476,419	6,206,954	36,894,497
4,119,919	10,612,005	14,731,924	18,529,391	1,514,275	6,035,702	26,079,368
1,979,256	3,129,248	5,108,504	20,852,991	2,859,154	4,845,668	28,557,813
2,922,413	2,437,463	5,359,876	34,228,303	2,367,676	5,478,337	42,074,316
347,975	1,104,845	1,452,820	3,293,405	985,440	1,240,100	5,518,945
984,815	204,996	1,189,811	2,691,966	1,327,805	2,288,758	6,308,529
9,252,233	15,381,015	24,633,248	41,557,908	2,872,633	3,304,999	47,735,540
3,810,868	10,010,173	13,821,041	34,639,518	8,539,110	45,244,719	88,423,347
4,897,486	14,512,514	19,410,000	106,963,648	8,963,814	17,497,065	133,424,527
942,566	2,448,309	3,390,875	5,800,152	1,615,545	331,746	7,747,443
2,083,984	1,338,714	3,422,698	4,486,731	1,816,328	1,258,884	7,561,943
7,403,484	1,672,544	9,076,028	2,002,172	2,052,424	4,874,122	8,928,718
22,553,642	40,355,601	62,909,243	38,478,089	8,876,269	38,920,174	86,274,532

(Continued)

Summary Data from the Statement of Net Assets - Governmental Activities
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Assets			Total Assets
		Current Assets	Capital Assets	Other Non-Current Assets	
Upper Sandusky	Wyandot	\$3,753,853	\$7,883,039	\$0	\$11,636,892
Urbana	Champaign	8,155,535	25,113,912	49,583	33,319,030
Vandalia	Montgomery	29,116,920	53,779,314	130,667	83,026,901
Vermilion	Erie	9,847,693	13,822,604	9,823	23,680,120
Village of Indian Hill	Hamilton	24,088,140	99,587,653	0	123,675,793
Wadsworth	Medina	28,171,170	42,568,818	379,688	71,119,676
Wapakoneta	Auglaize	8,332,914	21,283,834	0	29,616,748
Warren	Trumbull	30,600,543	43,488,262	27,443	74,116,248
Warrensville Heights	Cuyahoga	15,245,048	22,097,726	25,733	37,368,507
Washington Court House	Fayette	8,359,051	23,081,666	256,086	31,696,803
Waterville	Lucas	3,287,268	15,539,093	0	18,826,361
Wauseon	Fulton	5,062,998	13,024,411	0	18,087,409
Waverly	Pike	2,518,781	3,693,526	0	6,212,307
Wellston	Jackson	5,280,561	1,643,341	0	6,923,902
West Carrollton	Montgomery	7,077,926	19,714,405	0	26,792,331
Westerville	Franklin	79,072,844	222,036,487	780,737	301,890,068
Westlake	Cuyahoga	92,556,235	142,530,746	542,239	235,629,220
Whitehall	Franklin	17,453,676	23,887,582	30,845	41,372,103
Wickliffe	Lake	16,672,874	89,273,311		105,946,185
Willard	Huron	8,061,353	9,756,341		17,817,694
Willoughby	Lake	32,155,124	65,497,770	99,016	97,751,910
Willoughby Hills	Lake	6,784,632	12,762,745	7,027	19,554,404
Willowick	Lake	13,612,803	32,363,492	0	45,976,295
Wilmington	Clinton	9,264,383	15,879,076		25,143,459
Wooster	Wayne	24,862,463	47,667,836	1,988,340	74,518,639
Worthington	Franklin	21,332,689	40,442,560	0	61,775,249
Wyoming	Hamilton	9,998,023	30,058,445		40,056,468
Xenia	Greene	15,359,589	36,773,704		52,133,293
Youngstown	Mahoning	35,010,623	111,649,196	418,046	147,077,865
Zanesville	Muskingum	15,121,077	20,338,929	63,871	35,523,877

Liabilities			Net Assets			Total Net Assets
Current Liabilities	Due in More Than One Year	Total Liabilities	Invested in Capital Assets	Restricted	Unrestricted	
\$1,300,367	\$5,315,313	\$6,615,680	\$7,838,773	\$755,286	(\$3,572,847)	\$5,021,212
2,782,047	4,106,524	6,888,571	22,374,471	1,285,321	2,770,667	26,430,459
11,032,230	11,598,394	22,630,624	42,619,594	2,032,828	15,743,855	60,396,277
6,462,620	2,130,972	8,593,592	9,809,310	5,401,305	(124,087)	15,086,528
2,694,610	3,405,935	6,100,545	96,787,478	5,604,176	15,183,594	117,575,248
4,306,775	20,872,883	25,179,658	24,968,078	15,067,789	5,904,151	45,940,018
1,174,368	865,893	2,040,261	20,767,868	3,541,776	3,266,843	27,576,487
6,774,318	10,940,629	17,714,947	41,716,498	16,240,163	(1,555,360)	56,401,301
23,177,943	11,411,235	34,589,178	(1,396,664)	3,056,718	1,119,275	2,779,329
4,049,259	14,226,389	18,275,648	8,881,583	3,390,411	1,149,161	13,421,155
3,287,735	1,796,955	5,084,690	11,388,564	861,629	1,491,478	13,741,671
773,501	2,921,228	3,694,729	10,144,411	1,640,912	2,607,357	14,392,680
1,525,440	167,958	1,693,398	2,936,623	838,916	743,370	4,518,909
492,043	169,565	661,608	1,510,690	4,737,938	13,666	6,262,294
3,629,141	3,367,348	6,996,489	15,051,533	1,504,420	3,239,889	19,795,842
22,969,937	30,022,233	52,992,170	189,865,503	14,417,704	44,614,691	248,897,898
17,921,601	24,723,674	42,645,275	120,680,890	39,253,705	33,049,350	192,983,945
3,983,598	1,887,394	5,870,992	22,542,878	3,779,362	9,178,871	35,501,111
3,699,785	3,302,387	7,002,172	87,276,214	1,737,138	9,930,661	98,944,013
1,401,987	1,021,621	2,423,608	8,290,815	4,077,500	3,025,771	15,394,086
16,748,793	13,807,366	30,556,159	47,342,597	12,190,644	7,662,510	67,195,751
3,086,053	3,595,100	6,681,153	9,234,868	2,014,607	1,623,776	12,873,251
6,045,243	2,907,314	8,952,557	29,593,822	4,036,629	3,393,287	37,023,738
4,305,909	6,591,899	10,897,808	10,149,040	1,701,727	2,394,884	14,245,651
5,060,031	5,431,264	10,491,295	43,436,450	8,674,139	11,916,755	64,027,344
7,159,538	7,176,521	14,336,059	31,927,560	8,770,218	6,741,412	47,439,190
3,652,146	12,018,875	15,671,021	18,943,615	537,430	4,904,402	24,385,447
3,681,401	3,862,440	7,543,841	34,113,956	8,188,065	2,287,431	44,589,452
22,602,752	26,912,707	49,515,459	90,833,483	14,942,383	(8,213,460)	97,562,406
5,075,574	6,016,977	11,092,551	14,263,877	4,714,202	5,453,247	24,431,326

Revenues from the Statement of Activities
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Alliance	Stark	\$1,329,295	\$2,844,018	\$483,045	\$929,774	\$9,776,370
Amherst	Lorain	629,290	596,887	332,017	1,341,931	4,031,292
Ashland	Ashland	3,676,283	2,642,624	513,400	1,139,664	8,287,362
Athens	Athens	4,136,096	1,630,413	2,848,994	602,349	10,118,858
Aurora	Portage	697,487	999,928	3,905,558	4,618,591	10,570,714
Avon	Lorain	2,246,499	1,165,243	571,326	4,361,334	11,198,984
Avon Lake	Lorain	1,890,041	956,515	769,020	4,913,620	9,001,318
Barberton	Summit	3,308,801	3,863,176	459,731	1,499,793	12,086,007
Bay Village	Cuyahoga	1,382,023	762,219	1,264,918	6,196,506	5,320,846
Beachwood	Cuyahoga	4,401,623	807,577	1,250,000	2,772,965	25,680,596
Beavercreek	Greene	2,434,427	4,990,467	2,782,936	11,516,864	0
Bedford	Cuyahoga	3,376,682	2,171,358	97,583	5,299,630	9,957,945
Bedford Heights	Cuyahoga	4,318,774	148,839	944,184	5,551,968	7,861,087
Bellbrook	Greene	167,837	427,275	462,366	2,594,631	0
Bellefontaine	Logan	846,238	1,306,986	156,571	585,841	4,903,345
Bellevue	Huron	511,578	407,184	139,566	723,630	3,418,696
Belpre	Washington	1,102,440	644,047	0	272,647	1,256,092
Berea	Cuyahoga	4,265,634	898,340	725,879	4,063,692	10,601,210
Bexley	Franklin	1,244,742	826,924	267,942	1,704,401	6,866,287
Blue Ash	Hamilton	1,473,013	965,315	668,490	3,132,621	30,159,819
Bowling Green	Wood	3,979,701	2,678,854	799,275	2,274,855	15,260,974
Brecksville	Cuyahoga	2,001,338	1,078,256	279,119	4,244,672	15,526,409
Broadview Heights	Cuyahoga	3,740,614	979,511	849,894	3,514,486	10,762,777
Brook Park	Cuyahoga	3,365,532	961,013	1,877,545	1,994,242	17,801,257
Brooklyn	Cuyahoga	1,831,683	1,106,131	434,258	1,754,882	14,790,033
Brookville	Montgomery	1,104,968	583,483	539,388	166,058	2,549,295
Brunswick	Medina	3,585,155	2,289,557	1,724,921	1,610,752	14,570,128
Bryan	Williams	995,983	850,041	161,092	435,217	6,383,087
Bucyrus	Crawford	541,305	839,099	18,800	586,374	3,989,394
Cambridge	Guernsey	1,821,334	1,550,978	3,454,919	1,429,050	6,057,246
Canal Fulton	Stark	189,246	348,692	459,472	287,903	2,136,125
Canal Winchester	Franklin	731,272	361,378	1,148,853	374,788	3,973,124
Canfield	Mahoning	520,686	573,690	228,894	490,225	2,504,409
Celina	Mercer	1,054,928	732,477	1,909,853	407,939	3,979,624
Centerville	Montgomery	750,459	1,339,391	722,417	1,552,250	12,109,247
Chardon	Geauga	2,071,971	549,022	500,000	1,135,548	5,266,161
Cheviot	Hamilton	426,301	495,451	251,381	1,813,167	1,624,562
Chillicothe	Ross	5,637,987	4,271,961	336,199	1,115,450	10,877,683
Cincinnati	Hamilton	105,907,000	66,024,000	27,012,000	53,335,000	325,089,000
Circleville	Pickaway	1,719,328	925,333	349	889,763	4,746,441
Clayton	Montgomery	1,149,237	1,567,345	1,231,631	2,563,604	2,127,078
Cleveland	Cuyahoga	84,681,000	135,355,000	14,005,000	63,839,000	311,492,000
Cleveland Heights	Cuyahoga	12,259,889	4,953,832	0	10,296,446	24,162,250
Clyde	Sandusky	386,638	426,231	194,809	302,917	3,686,758
Columbiana	Columbiana	446,992	390,354	47,364	623,079	1,868,374
Conneaut	Ashtabula	1,078,214	1,013,952	426,285	1,258,530	2,809,745
Cortland	Trumbull	469,500	754,641	277,120	2,091,821	0
Coshocton	Coshocton	1,388,167	1,081,592	15,850	440,713	4,056,409
Cuyahoga Falls	Summit	7,339,735	2,957,809	3,438,815	10,797,204	18,712,659
Dayton	Montgomery	36,604,606	35,387,609	12,849,894	19,373,301	100,129,761
Deer Park	Hamilton	219,785	26,885	316,153	988,970	1,159,107
Defiance	Defiance	1,724,204	1,863,347	1,056,917	887,357	6,629,711
Delaware	Delaware	6,321,240	402,615	3,710,470	1,685,641	18,558,106
Delphos	Allen	613,826	361,445	69,494	349,032	2,398,740
Dover	Tuscarawas	1,298,859	696,723	1,265,114	899,497	6,577,617
East Cleveland	Cuyahoga	2,759,411	3,392,523	0	1,915,856	6,993,059

(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	\$1,103,878	\$8,435	\$835,956	(\$200,000)	\$0	\$12,454,413	\$17,110,771
0	670,001	89,343	86,678	0	0	6,219,245	7,777,439
0	1,513,673	53,567	284,674	(135,213)	0	11,143,727	17,976,034
741,876	1,025,450	143,230	483,698	0	0	13,115,461	21,730,964
0	797,423	103,557	60,010	(162,947)	0	15,987,348	21,590,321
1,701,068	1,223,337	64,712	453,527	(18,228)	(9,944,692)	9,040,042	13,023,110
0	2,026,080	259,795	65,757	4,137	0	16,270,707	19,886,283
0	2,322,927	39,742	304,492	0	0	16,252,961	23,884,669
0	2,247,736	104,429	75,886	(1,163,220)	0	12,782,183	16,191,343
4,371,338	670,301	235,120	342,389	0	0	34,072,709	40,531,909
485,458	2,081,094	333,322	261,999	(948,751)	0	13,729,986	23,937,816
0	1,131,551	108,763	430,797	0	0	16,928,686	22,574,309
0	1,764,088	1,006	19,421	(363,407)	0	14,834,163	20,245,960
20,737	710,125	9,658	63,510	0	0	3,398,661	4,456,139
164,258	986,991	44,483	139,029	(231,000)	0	6,592,947	8,902,742
0	918,928	34,841	161,498	(395)	0	5,257,198	6,315,526
122,900	221,455	23,849	77,769	0	0	1,974,712	3,721,199
260,819	1,675,190	137,585	94,120	(4,175,433)	0	12,657,183	18,547,036
467,502	1,256,987	185,486	18,738	(2,283,141)	0	8,216,260	10,555,868
927,172	1,451,654	18,069	948,821	(928,903)	0	35,709,253	38,816,071
2,382,522	1,691,216	204,051	250,519	(2,954,658)	0	19,109,479	26,567,309
0	1,130,958	306,830	663,912	0	0	21,872,781	25,231,494
392	1,307,707	9,825	197,370	0	0	15,792,557	21,362,576
0	1,393,561	4,702	2,428	0	0	21,196,190	27,400,280
300,522	1,058,307	31,083	159,277	0	0	18,094,104	21,466,176
0	526,246	11,307	9,082	(122,066)	0	3,139,922	5,367,761
0	1,381,304	35,458	70,552	0	0	17,668,194	25,267,827
785,763	671,663	13,331	549,422	(487,028)	0	8,351,455	10,358,571
173,427	589,985	24,170	183,259	3,000	0	5,549,609	6,948,813
0	845,491	37,289	69,867	0	0	8,438,943	15,266,174
0	307,238	102	75,290	(60,000)	0	2,746,658	3,744,068
276,120	404,116	128,869	97,413	(3,095)	0	5,251,335	7,492,838
0	426,873	12,137	(19,483)	1,526	0	3,415,687	4,738,957
1,434,265	603,773	89,126	951,990	78,948	0	7,545,665	11,242,923
0	2,499,558	169,851	350,675	(2,364,000)	0	14,317,581	17,129,848
0	270,334	32,829	267,726	(580,998)	0	6,391,600	9,512,593
71,443	679,043	2,182	37,615	0	0	4,228,012	5,401,145
207,975	1,937,176	50,035	341,810	(14,352)	0	14,515,777	24,761,924
67,046,000	0	9,407,000	42,756,000	(571,000)	14,000,000	511,062,000	710,005,000
261,245	1,859,815	95,828	213,422	0	0	8,066,514	10,711,524
412,702	1,043,924	10,657	88,902	(201,193)	0	6,045,674	9,993,887
27,312,000	63,379,000	97,000	19,086,000	(2,031,000)	0	483,174,000	717,215,000
980,433	4,919,000	127,999	1,694,674	14,385	0	42,195,187	59,408,908
257,802	293,673	43,801	167,129	(13,044)	0	4,739,036	5,746,714
46,955	720,070	21,305	122,728	0	0	3,402,511	4,287,221
149,659	675,631	2,935	104,277	0	0	5,000,777	7,519,228
0	363,656	16,157	49,227	0	0	2,520,861	4,022,122
241,522	810,231	16,432	117,559	0	0	5,682,866	8,168,475
0	4,028,813	299,015	0	(2,127,130)	0	31,710,561	45,446,920
669,323	19,159,472	1,945,150	1,199,153	368,339	0	142,844,499	227,686,608
0	601,879	3,916	0	0	0	2,753,872	3,316,695
82,256	1,028,494	19,885	101,646	(50,409)	0	8,698,940	13,343,408
720,593	2,021,199	173,744	946,676	(605,175)	0	23,500,784	33,935,109
0	370,993	18,555	33,476	(760,000)	0	2,410,796	3,455,561
0	1,768,255	61,496	267,158	0	0	9,574,023	12,834,719
8,536	3,708,016	22	819,985	16,610	0	13,462,084	19,614,018

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
East Liverpool	Columbiana	\$844,116	\$1,652,279	\$1,091,292	\$835,324	\$2,790,133
East Palestine	Columbiana	479,503	326,359	0	483,716	853,290
Eastlake	Lake	3,109,016	1,378,022	483,776	2,772,566	6,087,202
Eaton	Preble	1,755,607	257,360	310,138	702,456	3,505,100
Elyria	Lorain	4,061,784	5,772,703	1,465,219	3,357,482	21,983,833
Englewood	Montgomery	1,572,117	894,159	377,761	1,591,848	5,765,227
Euclid	Cuyahoga	12,417,104	4,748,466	1,605,671	4,940,319	24,315,337
Fairborn	Greene	6,967,761	3,119,605	3,224,212	2,676,387	11,652,182
Fairfield	Butler	4,301,850	3,614,620	3,115,434	5,070,721	23,652,942
Fairlawn	Summit	940,055	408,162	84,370	1,089,410	9,272,072
Fairview Park	Cuyahoga	3,016,012	709,728	0	3,634,910	7,822,728
Findlay	Hancock	3,873,791	3,784,840	2,299,329	2,791,460	20,703,206
Forest Park	Hamilton	2,848,877	1,140,458	90,890	5,170,295	7,327,007
Fostoria	Seneca	618,767	1,646,445	7,459	907,322	4,396,820
Franklin	Warren	897,397	1,082,600	1,076,702	1,099,611	5,902,578
Fremont	Sandusky	1,028,013	1,187,120	1,094,265	997,392	7,073,674
Gahanna	Franklin	4,529,515	1,748,552	3,012,432	2,053,053	14,415,698
Galion	Crawford	1,496,727	805,902	121,073	408,477	4,454,077
Garfield Heights	Cuyahoga	6,038,628	1,265,561	185,155	11,785,804	9,883,248
Geneva	Ashtabula	729,033	1,465,840	1,249,456	515,093	2,665,809
Girard	Trumbull	1,445,995	1,523,483	40,000	1,286,149	3,588,584
Grandview Heights	Franklin	1,512,244	445,306	1,809,543	1,587,791	5,925,466
Green	Summit	1,501,008	2,450,258	1,148,178	1,539,104	18,368,402
Greenville	Darke	537,797	1,917,169	0	1,377,130	5,717,695
Grove City	Franklin	2,424,041	2,151,053	14,025,253	2,805,972	19,436,382
Groveport	Franklin	2,469,024	581,718	0	260,288	7,934,384
Hamilton	Butler	14,373,968	6,122,577	2,800,483	5,788,190	21,912,270
Harrison	Hamilton	1,325,582	680,347	379,106	2,482,131	2,956,342
Heath	Licking	998,739	667,962	3,306,967	1,174,167	5,278,585
Highland Heights	Cuyahoga	1,436,996	421,488	193,947	1,442,058	10,966,513
Hillard	Franklin	6,255,865	1,287,341	6,544,552	1,978,442	17,571,720
Hillsboro	Highland	1,044,062	405,411	0	655,653	3,216,914
Hubbard	Trumbull	48,161	433,243	198,520	331,432	2,020,104
Huber Heights	Montgomery	2,491,315	2,731,871	1,134,284	3,426,387	10,574,643
Hudson	Summit	1,509,666	159,587	525,871	4,679,336	17,142,522
Huron	Erie	1,811,785	1,169,930	374,177	775,838	2,364,580
Independence	Cuyahoga	1,420,709	448,183	387,666	1,028,728	24,050,310
Indian Hills	Hamilton	406,949	308,173	865,495	806,743	5,852,274
Ironton	Lawrence	1,759,424	2,931,837	0	466,117	2,163,791
Jackson	Jackson	2,165,240	1,085,571	59,153	1,422,043	0
Kent	Portage	2,739,285	1,602,580	3,088,711	3,238,998	10,962,364
Kettering	Montgomery	10,758,442	725,501	10,049,879	8,896,724	36,303,996
Kirtland	Lake	625,096	649,412	382,110	1,613,641	3,244,018
Lakewood	Cuyahoga	7,486,105	6,331,323	0	11,974,497	19,474,728
Lancaster	Fairfield	5,872,759	5,523,719	498,035	2,784,683	15,838,417
Lebanon	Warren	3,091,423	1,656,433	752,724	3,376,039	5,762,855
Lima	Allen	8,984,668	3,103,932	7,085,608	1,253,445	15,201,098
Logan	Hocking	386,286	639,382	313,496	463,237	2,675,472
London	Madison	524,144	851,982	100,000	938,672	3,227,114
Lorain	Lorain	6,372,000	12,308,149	70,872	3,686,028	19,023,037
Louisville	Stark	599,836	684,907	405,488	496,221	2,497,694
Loveland	Hamilton	914,021	663,752	29,910	2,787,525	3,363,631
Lyndhurst	Cuyahoga	2,542,732	1,270,482	706,237	4,919,422	6,415,588
Macedonia	Summit	2,521,619	891,266	2,710	2,136,583	7,122,249
Mansfield	Richland	5,650,431	7,540,551	1,721,169	1,960,364	22,850,483
Maple Heights	Cuyahoga	3,701,016	798,151	674,540	5,423,264	7,121,939
Marietta	Washington	3,150,015	3,604,238	2,022,787	521,496	8,215,589
Marion	Marion	2,763,407	5,328,581	342,991	1,277,535	11,764,331
Martins Ferry	Belmont	1,131,884	649,360	59,090	333,571	1,036,862
Marysville	Union	2,781,557	1,479,991	493,053	1,661,203	12,619,829
Mason City	Warren	4,494,761	4,718,689	370,308	5,991,786	21,033,859
Massillon	Stark	5,183,095	2,666,861	925,021	1,598,384	13,696,092

(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	\$290,701	\$1,492	\$72,809	\$0	\$0	\$3,990,459	\$7,578,146
440	210,187	1,059	230,476	0	0	1,779,168	2,585,030
353,829	2,227,974	5,153	108,128	0	0	11,554,852	16,525,666
0	1,069,494	9,390	127,456	0	0	5,413,896	7,737,001
3,499,599	5,115,757	18,474	27,711	0	0	34,002,856	45,302,562
376,806	806,904	185,679	48,649	0	0	8,775,113	11,619,150
179,400	4,458,718	94,986	1,150,380	420,923	0	35,560,063	54,331,304
1,142,378	1,890,415	135,217	501,046	0	0	17,997,625	31,309,203
0	2,412,622	177,580	642,837	(440,000)	0	31,516,702	42,548,606
2,846,855	1,363,207	25,129	86,260	0	0	14,682,933	16,115,520
289,816	1,878,667	2,640	292,116	(56,823)	0	13,864,054	17,589,794
0	2,793,218	70,011	521,372	(317,416)	0	26,561,851	36,519,811
1,698,478	646,210	134,255	238,262	0	0	15,214,507	19,294,732
0	474,660	47,642	581,087	(1,302)	0	6,406,229	8,678,900
378,424	574,395	44,891	124,609	120,000	0	8,244,508	11,301,207
0	949,469	100,801	241,449	(673,109)	0	8,689,676	11,999,074
1,423,994	1,991,744	653,169	719,279	(20,000)	0	21,236,937	30,527,436
594,929	506,561	25,483	458,808	28,309	0	6,476,644	8,900,346
445,909	3,860,491	4,684	1,276,320	0	0	27,256,456	34,745,800
68,435	332,251	8,858	73,168	(96,477)	0	3,567,137	7,011,466
0	351,153	1,508	171,112	0	0	5,398,506	8,407,984
207,056	892,128	132,081	186,672	0	0	8,931,194	12,698,287
1,429,474	1,797,616	731,445	995,985	0	0	24,862,026	29,961,470
229,929	948,403	2,011	133,027	(16,805)	224,149	8,615,539	11,070,505
5,626,344	2,711,904	807,467	142,931	0	0	31,531,000	50,131,347
47,660	255,313	48,303	312,002	(217,967)	0	8,639,983	11,690,725
3,236,064	10,357,132	98,396	964,173	0	0	42,356,225	65,653,253
436,412	719,408	34,474	78,125	63,469	0	6,770,361	9,155,396
10,388	814,944	82,186	217,901	0	0	7,578,171	12,551,839
92,944	1,037,753	13,115	1,428	0	0	13,553,811	15,606,242
1,243,970	2,301,949	60,420	581,217	0	0	23,737,718	37,825,476
0	387,275	29,340	67,303	107,767	0	4,464,252	5,913,725
0	682,485	61,268	140,137	(198,520)	0	3,036,906	3,716,830
1,702,696	1,900,356	163,750	899,022	(326,782)	0	18,340,072	24,697,542
0	6,106,728	692,342	367,837	(3,285,000)	0	25,703,765	27,898,889
265	1,232,687	6,569	97,724	0	0	4,477,663	7,833,555
6,801,472	457,658	75,505	621,536	0	0	33,035,209	35,291,767
0	5,869,462	480,065	477,932	0	0	13,486,476	15,067,093
0	640,133	15,726	378,146	1,408,332	0	5,072,245	9,763,506
0	463,109	181,968	60,864	(60,596)	0	2,067,388	5,377,352
0	2,735,703	221,008	574,177	(140,000)	0	17,592,250	25,022,826
10,292,717	0	629,983	1,271,393	229,648	0	57,624,461	79,158,283
0	619,339	2,043	65,706	(53,704)	0	5,491,043	7,147,661
355,641	5,997,696	8,792	738,890	1,041,754	0	39,591,998	53,409,426
585,100	2,313,912	326,671	308,819	(21,402)	0	22,136,200	34,030,713
2,640,459	814,808	(217,091)	233,154	(392,268)	0	12,217,956	17,718,536
179,510	4,470,367	556,065	236,576	(495,340)	0	21,401,721	40,575,929
0	505,904	6,622	25,066	0	0	3,676,301	5,015,465
481,681	339,326	17,415	31,134	0	0	5,035,342	6,511,468
743,321	5,614,431	21,653	1,164,669	100,000	0	30,353,139	49,104,160
0	363,559	2,967	136,573	112,950	0	3,609,964	5,300,195
181,457	860,409	75,345	350,851	376,372	0	7,995,590	9,603,273
144,493	4,063,931	16,154	118,943	0	0	15,678,531	20,197,982
410,336	1,979,318	69,774	415,344	0	0	12,133,604	15,549,199
0	3,717,117	302,621	225,162	0	0	29,055,747	43,967,898
0	2,581,987	2,087	314,310	0	0	15,443,587	20,617,294
747,374	1,128,059	124,971	162,282	0	0	10,899,771	19,676,811
664,090	2,146,727	166,410	252,278	361,296	0	16,632,667	25,067,646
0	514,012	9,318	75,744	(54,950)	0	1,914,557	3,754,891
1,685,559	927,470	55,002	35,623	179,000	0	17,163,686	21,918,287
1,026,869	2,870,852	211,821	964,417	(1,586,000)	0	30,513,604	40,097,362
255,712	1,522,894	179,216	1,045,508	0	0	18,297,806	27,072,783

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Maumee	Lucas	\$3,674,749	\$970,969	\$922,759	\$3,697,524	\$14,809,322
Mayfield Heights	Cuyahoga	2,181,529	661,763	236,859	4,649,180	11,942,125
Medina	Medina	3,563,527	1,904,129	932,517	2,561,533	11,927,075
Mentor	Lake	9,761,822	2,547,890	1,206,972	5,287,479	32,647,234
Mentor-On-The-Lake	Lake	675,134	331,420	0	1,535,549	987,803
Miamisburg	Montgomery	4,375,451	1,194,643	904,465	3,102,688	12,854,058
Middleburg Hts	Cuyahoga	2,888,965	842,714	1,289,377	2,806,866	16,805,072
Middletown	Butler	8,981,689	11,932,186	3,551,399	4,157,764	19,424,845
Milford	Clermont	365,044	308,938	0	1,943,465	2,755,535
Monroe	Butler	1,803,081	27,160	66,330	2,522,822	6,576,423
Montgomery	Hamilton	1,103,545	637,823	0	5,067,545	6,829,459
Moraine	Montgomery	1,261,842	72,393	1,950,048	600,521	9,541,527
Mount Healthy	Hamilton	909,685	357,425	348,775	849,396	1,458,130
Mount Vernon	Knox	2,477,046	650,002	412,218	2,231,270	9,262,187
Munroe Falls	Summit	346,683	322,829	36,373	768,552	1,161,479
Napoleon	Henry	1,363,825	1,323,169	104,301	382,639	2,826,623
Nelsonville	Athens	160,859	743,136	0	428,692	1,648,495
New Albany	Franklin	2,356,471	3,032,325	4,714,744	962,333	20,726,898
New Carlisle	Clark	793,605	369,939	150,490	599,475	1,019,184
New Franklin	Summit	568,384	898,487	461,468	2,896,527	930,103
New Philadelphia	Tuscarawas	1,947,035	819,747	211,073	1,065,791	6,323,040
Newark	Licking	4,222,838	7,222,698	2,892,903	3,320,869	19,440,371
Niles	Trumbull	2,449,134	1,765,650	2,366,523	898,007	5,517,679
North Canton	Stark	1,433,894	837,054	933,883	2,182,632	5,816,105
North Olmsted	Cuyahoga	4,388,412	1,183,988	775,034	9,782,378	12,197,549
North Ridgeville	Lorain	5,030,601	2,335,694	1,969,333	6,149,178	8,532,862
North Royalton	Cuyahoga	2,180,028	2,284,505	816,642	4,568,616	13,156,943
Northwood	Wood	1,123,325	375,248	4,779	427,146	4,359,623
Norton	Summit	1,111,254	1,080,285	238,265	1,683,465	4,577,929
Norwalk	Huron	1,918,586	2,082,617	552,884	1,178,456	5,139,179
Norwood	Hamilton	1,770,035	914,150	0	2,867,605	13,170,293
Oakwood	Montgomery	1,604,528	13,028	824,493	1,507,359	6,592,405
Oberlin	Lorain	1,708,401	252,277	454,501	757,987	5,211,051
Olmstead Falls	Cuyahoga	782,049	406,791	1,630,468	1,984,039	2,857,429
Ontario	Richland	569,292	424,728	0	411,536	4,085,410
Oregon	Lucas	2,525,774	1,380,284	1,410,985	1,450,821	27,927,022
Orrville	Wayne	793,653	559,982	184,461	445,836	4,315,780
Oxford	Butler	2,247,027	497,511	457,449	1,192,104	7,644,185
Painesville	Lake	2,562,167	883,020	1,614,032	1,175,475	7,167,242
Parma	Cuyahoga	11,990,561	17,028,948	0	8,071,964	35,954,634
Parma Heights	Cuyahoga	2,455,160	206,421	794,891	2,747,550	8,351,494
Pataskala	Licking	602,076	1,056,890	4,170,204	623,868	3,714,811
Pepper Pike	Cuyahoga	562,636	518,624	1,038,737	3,248,425	4,894,169
Perrysburg	Wood	2,037,877	1,386,502	5,952,235	3,092,257	14,192,501
Pickerington	Fairfield	1,370,357	897,451	2,234,376	2,451,332	5,117,727
Piqua	Miami	1,654,133	778,247	109,763	1,289,519	8,209,488
Port Clinton	Ottawa	482,591	516,432	461,545	782,065	2,177,113
Portsmouth	Scioto	1,650,247	2,727,791	0	2,076,833	6,684,933
Ravenna	Portage	1,766,250	1,559,611	64,125	615,421	6,397,807
Reading	Hamilton	1,391,032	1,113,063	86,300	709,368	6,229,949
Reynoldsburg	Franklin	1,298,148	1,990,530	2,071,639	2,169,864	11,747,263
Richmond Heights	Cuyahoga	909,058	859,914	1,325,225	2,890,405	4,364,623
Rittman	Wayne	1,282,246	419,355	40,489	632,190	996,885
Riverside	Montgomery	2,166,077	1,803,861	38,769	2,372,891	4,055,793
Rocky River	Cuyahoga	7,459,515	933,570	864,849	6,552,227	8,606,720
Rossford	Wood	907,823	362,823	0	863,262	3,220,479
Salem	Columbiana	294,513	1,044,156	79,341	1,022,506	4,245,821
Sandusky	Erie	4,220,550	3,742,313	1,074,582	2,276,893	7,234,468
Seven Hills	Cuyahoga	1,695,193	608,791	725,973	2,487,926	4,878,069
Shaker Heights	Cuyahoga	10,293,023	3,986,927	709,369	6,811,309	21,388,326

(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	\$1,680,308	\$387,830	\$270,846	\$215,864	\$0	\$21,061,694	\$26,630,171
270,182	2,360,952	184,333	142,374	0	0	19,549,146	22,629,297
35,938	1,183,788	94,902	16,992	0	0	15,820,228	22,220,401
680,828	6,285,208	790,645	104,196	0	0	45,795,590	59,312,274
0	676,383	1,224	86,109	0	0	3,287,068	4,293,622
49,438	2,017,365	319,280	1,096,499	(275,000)	0	19,164,328	25,638,887
0	1,341,682	74,330	321,634	0	0	21,349,584	26,370,640
3,546,262	3,005,253	124,022	157,388	61,678	0	30,477,212	54,942,486
1,572,383	595,106	47,910	34,285	0	0	6,948,684	7,622,666
3,960,161	900,864	260,634	0	(134,844)	0	14,086,060	15,982,631
1,096,131	1,007,530	116,322	307,038	0	0	14,424,025	16,165,393
93,100	657,429	236,870	602,909	0	0	11,732,356	15,016,639
74,182	308,524	853	185,264	0	0	2,876,349	4,492,234
84,821	153,226	21,582	243,707	0	0	11,996,793	15,536,059
0	521,071	61,144	84,745	0	0	2,596,991	3,302,876
522,615	691,333	91,360	139,873	(118,388)	0	4,536,055	7,327,350
0	180,348	21,101	60,133	(24,300)	0	2,314,469	3,218,464
1,611,069	721,998	95,165	201,441	0	0	24,318,904	34,422,444
57,308	74,269	0	153,680	(10,000)	0	1,893,916	3,207,950
0	1,396,751	5,928	20,362	0	0	5,249,671	7,178,010
0	4,068,513	4,997	118,562	(136,488)	0	11,444,415	14,422,270
496,040	3,099,985	175,826	540,484	131,288	0	27,204,863	41,543,302
0	540,377	30,620	339,014	0	0	7,325,697	13,907,004
0	2,958,944	7,767	69,615	75,000	0	11,110,063	14,314,894
0	4,162,855	37,499	35,478	62,651	156,930	26,435,340	32,782,774
0	1,606,460	36,882	476,573	0	0	16,801,955	26,137,583
0	1,810,693	6,772	117,555	(79,795)	0	19,580,784	24,861,959
44,816	474,873	15,983	59,965	0	0	5,382,406	6,885,758
0	944,751	6,412	388,182	0	0	7,600,739	10,030,543
7,270	1,430,954	154,868	104,845	0	0	8,015,572	12,569,659
1,496,270	2,244,448	137,735	95,237	0	0	20,011,588	22,695,773
0	1,454,913	83,091	62,641	0	0	9,700,409	12,142,458
0	1,702,342	214,343	1,040,201	212,604	0	9,138,528	11,553,707
0	785,113	2,599	33,903	0	0	5,663,083	8,482,391
193,396	440,351	104,170	224,421	(37,298)	0	5,421,986	6,416,006
0	1,575,279	905,904	618,830	(359,640)	0	32,118,216	37,435,259
884,285	540,040	27,685	42,833	(884,285)	0	5,372,174	6,910,270
0	1,275,422	79,863	200,902	(45,000)	0	10,347,476	13,549,463
6,400	1,918,529	539,269	324,107	1,253,475	0	12,384,497	17,443,716
0	6,995,045	21,734	0	0	0	51,043,377	80,062,886
0	1,749,679	23,566	344,601	0	0	13,216,890	16,673,362
261,409	303,395	6,594	106,889	0	0	5,016,966	10,846,136
711,646	368,773	17,432	118,562	0	0	9,359,007	11,479,004
0	2,144,085	61,894	220,204	(45,000)	0	19,665,941	29,042,555
978,830	498,744	59,449	471,931	0	0	9,578,013	14,080,197
3,777,340	0	129,378	6,500	(501,861)	0	12,910,364	15,452,507
234,603	801,855	25,552	39,432	0	0	4,060,620	5,521,188
296,427	2,536,309	44	251,205	0	0	11,845,751	16,223,789
0	1,584,365	97,528	71,357	(406,029)	0	8,360,449	11,750,435
0	774,783	1,389	104,124	(11,330)	0	7,808,283	10,398,678
471,836	1,722,990	236,803	438,354	0	0	16,787,110	22,147,427
66,164	1,208,518	752	712,162	0	0	9,242,624	12,336,821
0	524,776	30,707	46,626	0	0	2,231,184	3,973,274
317,328	946,817	13,429	62,050	0	0	7,768,308	11,777,015
234,169	2,852,477	8,162	791,806	0	0	19,045,561	28,303,495
1,296,755	736,664	30,461	59,570	0	0	6,207,191	7,477,837
85,961	434,837	150,992	125,964	0	0	6,066,081	7,484,091
4,739,929	1,343,834	303,999	1,112,606	161,158	(2,613,682)	14,559,205	23,596,650
236,415	1,302,102	145,765	926,987	0	0	9,977,264	13,007,221
53,974	8,459,326	345,261	185,553	0	0	37,243,749	52,233,068

(Continued)

Revenues from the Statement of Activities
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Program Revenues - Governmental Activities			Property Taxes (1)	Income Taxes
		Charges for Services	Operating Grants Contributions and Interest	Capital Grants		
Sharonville	Hamilton	\$1,605,751	\$2,627,355	\$209,596	\$0	\$19,970,964
Sheffield Lake	Lorain	1,147,858	0	115,000	1,233,782	2,082,575
Shelby	Richland	868,251	1,914,315	135,668	642,603	3,040,428
Sidney	Shelby	1,804,099	1,288,070	3,514,293	1,180,084	12,833,355
Solon	Cuyahoga	4,882,608	1,407,239	149,004	4,166,146	38,674,227
South Euclid	Cuyahoga	4,966,892	1,269,232	1,992,124	4,589,032	8,914,416
Springboro	Warren	2,041,193	938,552	1,146,666	636,375	9,595,447
Springdale	Hamilton	970,494	121,159	88,541	1,125,767	12,092,698
Springfield	Clark	7,438,393	12,767,752	8,819,203	2,611,990	28,545,460
St. Bernard	Hamilton	313,538	1,208,163	0	1,734,095	9,915,393
St. Clairsville	Belmont	288,022	451,675	274,207	780,143	688,458
St. Marys	Auglaize	808,723	375,910	171,010	1,181,448	3,613,613
Steubenville	Jefferson	1,233,371	5,814,008	4,950,871	1,340,792	8,920,273
Stow	Summit	5,326,344	2,098,749	2,042,998	7,506,559	12,409,214
Streetsboro	Portage	1,513,987	867,615	763,600	1,281,081	9,365,613
Strongsville	Cuyahoga	5,931,534	2,086,801	5,773,857	9,209,363	28,876,565
Sylvania	Lucas	1,792,132	1,959,821	272,706	1,306,732	8,719,891
Tallmadge	Summit	2,670,282	954,482	426,352	2,264,267	7,957,003
Tiffin	Seneca	1,350,752	1,397,888	215,776	1,615,996	7,260,655
Tipp City	Miami	1,375,934	649,294	926,961	323,887	4,006,199
Toronto	Jefferson	206,884	441,981	16,388	158,448	2,494,735
Trenton	Butler	277,648	941,557	0	485,164	1,542,230
Trotwood	Montgomery	2,165,391	1,722,345	1,465,441	5,381,391	5,040,411
Troy	Miami	4,046,374	1,140,154	1,951,040	1,807,628	14,186,343
Twinsburg	Summit	2,809,820	109,477	819,384	1,455,144	20,305,224
Uhrichsville	Tuscarawas	140,972	907,683	206,303	565,302	1,306,917
Union	Montgomery	1,234,985	581,408	61,912	1,536,149	561,899
University Heights	Cuyahoga	2,092,656	751,825	2,254,131	2,790,098	8,299,220
Upper Arlington	Franklin	4,074,076	2,181,629	1,538,728	9,043,696	16,045,185
Upper Sandusky	Wyandot	986,052	479,928	767,484	1,323	2,379,010
Urbana	Champaign	2,227,651	1,846,379	2,138,703	605,924	5,071,176
Vandalia	Montgomery	5,384,950	1,272,681	818,757	1,548,086	11,709,263
Vermilion	Erie	2,445,277	1,142,865	59,034	2,798,471	1,602,950
Village of Indian Hill	Hamilton	406,949	308,173	865,495	806,743	5,852,274
Wadsworth	Medina	2,321,462	2,394,237	430,963	3,041,200	6,851,870
Wapakoneta	Auglaize	819,313	582,636	572,510	462,019	2,271,225
Warren	Trumbull	4,691,494	5,974,388	2,646,972	1,470,583	17,292,458
Warrensville Heights	Cuyahoga	1,465,814	1,114,875	295,780	1,936,242	13,185,755
Washington Court House	Fayette	1,674,680	334,826	540,263	1,352,510	5,091,866
Waterville	Lucas	412,181	415,034	488,786	396,324	2,608,771
Wauseon	Fulton	528,885	532,008	127,453	235,862	3,205,427
Waverly	Pike	146,263	217,510	0	1,840,934	0
Wellston	Jackson	188,325	1,092,757	0	398,585	1,069,108
West Carrollton	Montgomery	1,533,616	17,720	349,306	1,397,211	5,869,951
Westerville	Franklin	6,660,694	5,607,392	1,380,241	12,652,050	38,016,829
Westlake	Cuyahoga	4,941,176	2,815,006	1,546,514	11,719,997	21,204,224
Whitehall	Franklin	2,216,976	1,169,979	1,800,747	393,669	20,570,658
Wickliffe	Lake	1,627,517	843,406	118,006	2,434,459	14,075,672
Willard	Huron	874,993	333,148	435,906	314,377	3,358,462
Willoughby	Lake	4,885,432	593,812	119,678	4,576,797	15,419,498
Willoughby Hills	Lake	3,048,350	1,104,014	113,214	1,940,252	4,652,883
Willowick	Lake	1,134,430	300,866	875,628	4,325,202	2,451,485
Wilmington	Clinton	2,277,095	1,780,630	0	1,843,175	3,817,945
Wooster	Wayne	2,120,790	1,920,574	2,024,896	2,181,978	9,670,667
Worthington	Franklin	3,802,214	1,350,663	0	2,527,234	20,286,588
Wyoming	Hamilton	1,196,474	614,638	452,925	2,755,848	3,496,215
Xenia	Greene	3,257,412	398,496	1,634,700	1,361,654	10,969,297
Youngstown	Mahoning	11,200,706	13,129,173	8,831,285	3,633,398	44,251,734
Zanesville	Muskingum	2,024,003	2,799,793	817,085	1,039,681	14,117,736

(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
\$877,968	\$1,326,156	\$15,512	\$978,878	\$0	\$0	\$23,169,478	\$27,612,180
0	892,958	1,811	679,069	0	0	4,890,195	6,153,053
360,742	689,335	15,822	59,597	0	0	4,808,527	7,726,761
864,316	886,421	126,830	338,979	(126,500)	0	16,103,485	22,709,947
0	1,846,601	607,074	569,860	289,935	0	46,153,843	52,592,694
0	2,520,328	50,287	863,950	0	(11,843,873)	5,094,140	13,322,388
285,319	506,161	108,369	239,315	(1,585,560)	0	9,785,426	13,911,837
714,228	1,873,767	16,504	400,816	0	0	16,223,780	17,403,974
622,272	9,319,215	344,139	3,172,154	(134,967)	0	44,480,263	73,505,611
0	994,245	44,774	475,388	0	0	13,163,895	14,685,596
205,005	579,210	42,428	59,514	0	0	2,354,758	3,368,662
0	587,276	72,902	161,341	(815,751)	0	4,800,829	6,156,472
220,348	2,056,140	9,160	214,161	0	0	12,760,874	24,759,124
0	2,945,092	70,797	396,105	(366,417)	0	22,961,350	32,429,441
372,590	497,143	8,804	71,582	(21,679)	0	11,575,134	14,720,336
1,991,730	3,673,797	174,298	4,708	0	0	43,930,461	57,722,653
0	1,614,469	185,794	293,722	(31,034)	0	12,089,574	16,114,233
0	2,317,116	32,582	96,496	0	0	12,667,464	16,718,580
58,606	1,055,664	10,023	239,935	0	0	10,240,879	13,205,295
58,523	1,286,470	91,692	1,194,172	16,000	0	6,976,943	9,929,132
69,500	256,538	0	44,181	(94,000)	0	2,929,402	3,594,655
293,812	367,655	27,854	60,700	0	0	2,777,415	3,996,620
266,173	625,816	1,628	265,986	22,500	0	11,603,905	16,957,082
208,268	1,886,775	975,686	386,020	(645,806)	0	18,804,914	25,942,482
0	1,566,739	49,544	51,846	(2,019,171)	0	21,409,326	25,148,007
0	319,915	8,614	82,690	(182,093)	0	2,101,345	3,356,303
0	247,728	1,991	27,741	0	0	2,375,508	4,253,813
2,240,499	1,087,631	4,029	114,141	0	0	14,535,618	19,634,230
3,652,119	4,593,081	609,097	354,982	(2,035,462)	0	32,262,698	40,057,131
0	840,933	1,447	79,213	653,122	0	3,955,048	6,188,512
0	930,751	38,043	203,070	0	0	6,848,964	13,061,697
107,720	1,764,465	492,580	70,455	(618,967)	0	15,073,602	22,549,990
0	941,727	107,511	187,510	(35,313)	0	5,602,856	9,250,032
0	5,869,462	480,065	477,932	0	0	13,486,476	15,067,093
105,000	2,527,284	150,965	76,641	0	0	12,752,960	17,899,622
725,900	550,652	35,706	49,970	(582,256)	0	3,513,216	5,487,675
0	4,750,099	128,848	834,099	(220,975)	0	24,255,112	37,567,966
0	1,091,130	7,054	72,301	0	0	16,292,482	19,168,951
852,197	1,579,789	39,391	190,206	(39,200)	0	9,066,759	11,616,528
79,403	447,161	57,734	80,948	0	0	3,670,341	4,986,342
0	367,220	32,820	246,708	0	0	4,088,037	5,276,383
0	599,439	1,336	112,813	(70,000)	0	2,484,522	2,848,295
0	228,338	65,849	58,965	0	398,096	2,218,941	3,500,023
0	387,021	16,450	358,780	0	0	8,029,413	9,930,055
4,444,255	5,811,570	1,914,882	160,995	(589,772)	0	62,410,809	76,059,136
1,142,393	6,066,176	652,951	1,427,391	(6,010)	0	42,207,122	51,509,818
501,057	1,604,801	72,370	360,148	0	0	23,502,703	28,690,405
203,472	2,506,773	18,649	123,584	0	0	19,362,609	21,951,538
64,540	546,183	27,475	26,643	(25,245)	0	4,312,435	5,956,482
0	5,936,611	194,153	13,115	(75,000)	0	26,065,174	31,664,096
226,395	918,753	2,498	47,316	0	0	7,788,097	12,053,675
0	3,284,600	8,095	39,012	(257,770)	0	9,850,624	12,161,548
0	2,070,647	13,453	357,534	(163,604)	0	7,939,150	11,996,875
1,468,492	1,519,463	286,128	189,107	0	0	15,315,835	21,382,095
170,836	1,365,348	101,432	540,794	0	0	24,992,232	30,145,109
0	1,157,415	36,126	161,227	0	0	7,606,831	9,870,868
1,454,944	1,895,351	63,811	385,145	104,499	0	16,234,701	21,525,309
588,159	4,462,605	11,984	988,365	0	0	53,936,245	87,097,409
1,003,458	3,332,021	95,054	119,906	(60,895)	0	19,646,961	25,287,842

Expenses from the Statement of Activities
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP

City	County	Expenses - Governmental Activities				
		Security of Persons and Property	Public Health	Leisure Time	Community Development	Transportation
Alliance	Stark	\$9,033,362	\$1,034,561	\$770,365	\$1,856,513	\$2,015,461
Amherst	Lorain	3,630,708	182,119	208,193	120,958	2,158,982
Ashland	Ashland	6,836,097	315,944	1,181,955	455,576	2,785,525
Athens	Athens	6,118,013	0	2,154,962	754,092	4,617,343
Aurora	Portage	7,460,765	0	1,434,279	852,540	3,148,354
Avon	Lorain	8,769,685	0	1,464,779	1,320,973	4,150,279
Avon Lake	Lorain	8,503,399	153,410	1,266,323	395,885	7,264,429
Barberton	Summit	10,096,123	28,342	1,328,524	2,741,517	2,730,584
Bay Village	Cuyahoga	6,816,628	400,825	957,931	670,741	2,771,883
Beachwood	Cuyahoga	13,993,205	549,513	2,608,014	968,373	10,348,729
Beavercreek	Greene	7,682,456	152,040	1,721,879	649,998	10,221,998
Bedford	Cuyahoga	9,069,836	194,643	1,324,108	843,855	4,303,602
Bedford Heights	Cuyahoga	10,674,485	384,536	1,593,836	433,382	1,651,457
Bellbrook	Greene	2,751,013	0	14,789	88,307	606,677
Bellefontaine	Logan	4,105,679	214,457	581,884	719,075	1,314,789
Bellevue	Huron	2,320,299	207,217	568,736	145,247	786,604
Belpre	Washington	1,329,498	483,728	297,087	249,937	1,355,137
Berea	Cuyahoga	6,441,638	187,320	2,714,029	455,883	1,422,584
Bexley	Franklin	6,335,948	86,629	1,511,908	192,907	1,850,192
Blue Ash	Hamilton	10,106,451	0	12,798,189	1,228,985	4,916,322
Bowling Green	Wood	11,253,427	86,498	1,958,041	903,063	4,899,587
Brecksville	Cuyahoga	6,306,598	1,048,646	2,078,502	852,056	4,059,126
Broadview Heights	Cuyahoga	7,311,500	288,004	1,191,015	478,970	3,221,993
Brook Park	Cuyahoga	11,430,668	412,809	2,562,792	1,428,069	2,486,308
Brooklyn	Cuyahoga	8,076,800	0	2,292,411	1,689,927	861,872
Brookville	Montgomery	2,221,201	200,000	240,897	0	1,110,275
Brunswick	Medina	9,879,154	29,693	1,561,621	1,850,257	2,895,051
Bryan	Williams	2,717,869	79,475	1,157,264	444,968	1,183,386
Bucyrus	Crawford	3,717,032	237,123	167,238	66,514	1,873,517
Cambridge	Guernsey	4,194,846	257,895	1,012,419	730,471	1,758,380
Canal Fulton	Stark	1,544,127	0	123,679	0	391,491
Canal Winchester	Franklin	1,004,476	62,842	599,212	470,064	1,108,662
Canfield	Mahoning	2,412,144	115,117	80,097	92,532	958,969
Celina	Mercer	3,488,744	79,768	624,881	193,217	953,865
Centerville	Montgomery	6,814,464	0	308,379	264,650	4,233,694
Chardon	Geauga	2,732,300	86,340	260,468	214,571	2,369,912
Cheviot	Hamilton	2,306,794	21,359	104,981	153,438	610,103
Chillicothe	Ross	10,834,082	0	863,046	1,432,828	6,504,578
Cincinnati	Hamilton	242,159,000	47,862,000	42,419,000	45,274,000	34,121,000
Circleville	Pickaway	4,605,757	309,164	222,539	524,146	1,951,190
Clayton	Montgomery	3,314,654	4,576	0	7,935	1,413,580
Cleveland	Cuyahoga	308,051,000	19,596,000	55,411,000	112,199,000	0
Cleveland Heights	Cuyahoga	19,139,951	342,507	3,466,238	6,330,335	5,620,385
Clyde	Sandusky	1,992,065	671,427	214,640	467,298	745,071
Columbiana	Columbiana	1,439,553	185,779	362,251	0	573,890
Conneaut	Ashtabula	3,043,520	211,538	141,303	513,096	2,825,779
Cortland	Trumbull	2,413,027	30	62,738	41,816	707,133
Coshocton	Coshocton	3,177,729	1,195,082	214,268	15,706	1,355,982
Cuyahoga Falls	Summit	20,176,824	0	2,582,822	2,698,449	7,635,326

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$60,904	\$3,280,078	\$0	\$71,335	\$18,122,579	\$31,651,879	\$30,640,071
0	1,253,538	0	156,333	7,710,831	31,446,313	31,512,921
0	5,341,766	0	127,022	17,043,885	24,411,769	25,343,918
0	4,904,924	0	80,308	18,629,642	68,846,793	71,948,115
0	2,680,164	1,012	440,310	16,017,424	74,270,872	79,843,769
682,667	4,525,898	0	2,300,130	23,214,411	56,450,811	46,259,510
621,573	2,941,143	0	523,145	21,669,307	62,959,237	61,176,213
0	4,408,029	0	233,974	21,567,093	25,096,370	27,413,946
1,859,129	2,788,614	0	445,057	16,710,808	26,741,938	26,222,473
0	4,533,871	0	925,241	33,926,946	101,456,981	108,061,944
78,663	2,709,927	0	528,013	23,744,974	208,126,493	208,319,335
1,010,797	5,091,308	0	560,422	22,398,571	37,755,219	37,930,957
677,440	3,731,659	0	151,458	19,298,253	17,801,544	18,749,251
0	490,103	0	0	3,950,889	9,024,829	9,530,079
381,769	2,168,778	0	39,134	9,525,565	29,638,350	29,015,527
0	1,768,949	0	72,825	5,869,877	16,943,055	17,388,704
0	684,354	0	37,626	4,437,367	15,198,072	14,481,904
1,370,499	6,201,327	0	450,989	19,244,269	69,168,988	68,471,755
0	2,903,848	580	755,274	13,637,286	24,307,484	21,226,066
0	9,061,273	0	2,216,492	40,327,712	78,087,494	76,575,853
601,968	8,547,156	44,029	1,032,250	29,326,019	34,049,206	31,290,496
1,726,275	5,697,266	0	557,354	22,325,823	84,787,921	87,693,592
836,375	5,678,737	0	425,037	19,431,631	34,033,370	35,964,315
3,547,146	5,047,013	0	46,100	26,960,905	82,862,745	83,302,120
2,194,323	2,267,286	0	315,865	17,698,484	28,315,420	32,083,112
0	1,014,898	0	67,150	4,854,421	9,730,495	10,243,835
0	2,786,107	0	314,983	19,316,866	52,116,851	58,067,812
0	3,601,584	0	163,154	9,347,700	37,791,802	38,802,673
46,100	1,354,774	0	21,070	7,483,368	20,426,613	19,892,058
0	2,974,088	0	193,890	11,121,989	22,660,360	26,804,545
0	699,287	0	58,840	2,817,424	9,718,974	10,645,618
0	1,855,977	0	287,393	5,388,626	(1,038,895)	1,065,317
0	926,176	0	49,032	4,634,067	16,735,605	16,840,495
255,052	1,307,435	212,846	171,591	7,287,399	16,523,754	20,479,278
0	4,920,870	0	386,256	16,928,313	69,194,900	69,396,435
24	3,133,522	0	34,328	8,831,465	41,336,392	42,017,520
381,252	1,443,226	0	641	5,021,794	5,794,437	6,173,788
673,426	5,714,391	0	116,032	26,138,383	42,496,459	41,120,000
57,415,000	116,448,000	41,746,000	23,004,000	650,448,000	795,313,000	854,870,000
817	2,719,916	0	246,092	10,579,621	26,569,903	26,701,806
0	3,078,190	0	234,683	8,053,618	10,166,739	12,107,008
84,166,000	95,833,000	0	27,686,000	702,942,000	627,181,000	641,454,000
2,470,427	15,240,828	0	904,102	53,514,773	82,336,492	88,230,627
0	974,256	0	148,282	5,213,039	14,612,770	15,146,445
0	727,785	0	0	3,289,258	8,381,803	9,379,766
155,121	1,424,515	0	111,373	8,426,245	31,440,948	30,533,931
0	521,348	0	0	3,746,092	6,048,775	6,324,805
0	1,901,271	0	659,425	8,519,463	8,737,871	8,386,883
0	7,809,403	0	364,645	41,267,469	101,989,755	106,169,206

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2011
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	\$94,294,723	\$2,395,344	\$0	\$42,192,059	\$2,922,503
Deer Park	Hamilton	1,253,489	0	55,088	3,867	407,291
Defiance	Defiance	5,429,001	244,943	650,516	1,379,061	1,746,391
Delaware	Delaware	14,751,282	0	5,156,440	705,895	6,198,603
Delphos	Allen	2,637,087	51,652	448,781	0	343,221
Dover	Tuscarawas	4,647,659	788,705	1,007,014	115,729	2,186,664
East Cleveland	Cuyahoga	9,052,611	0	328,558	2,016,051	2,007,982
East Liverpool	Columbiana	3,244,459	168,594	153,846	825,465	534,003
East Palestine	Columbiana	1,106,887	70,781	326,145	162,713	387,950
Eastlake	Lake	6,587,675	175,749	1,185,163	309,974	1,719,656
Eaton	Preble	3,006,991	170,463	273,870	395,965	1,142,535
Elyria	Lorain	20,096,325	2,076,012	1,721,823	4,373,694	5,091,213
Englewood	Montgomery	5,440,448	14,133	427,048	416,109	3,145,562
Euclid	Cuyahoga	21,678,327	285,793	1,696,202	2,920,142	6,101,441
Fairborn	Greene	13,148,808	96,966	353,854	1,107,951	1,858,735
Fairfield	Butler	16,309,564	21,998	3,394,755	1,366,224	7,610,384
Fairlawn	Summit	6,369,280	117,996	423,062	58,394	4,381,927
Fairview Park	Cuyahoga	7,183,739	1,335	3,551,500	359,121	2,599,043
Findlay	Hancock	15,827,515	2,181,429	1,415,161	0	5,487,799
Forest Park	Hamilton	9,272,591	20,710	289,053	1,699,210	2,918,637
Fostoria	Seneca	4,965,731	382,909	135,610	610,234	991,522
Franklin	Warren	5,277,083	13,361	321,029	43,926	3,154,060
Fremont	Sandusky	6,799,182	4,302	2,041,218	600,804	1,816,371
Gahanna	Franklin	8,557,265	215,060	2,648,289	5,769,537	2,540,710
Galion	Crawford	3,681,910	477,764	234,443	313,795	1,801,431
Garfield Heights	Cuyahoga	12,618,540	561,509	898,562	172,313	2,688,423
Geneva	Ashtabula	2,276,770	0	167,546	1,404,632	1,419,806
Girard	Trumbull	3,227,881	178,914	296,518	785,281	1,840,191
Grandview Heights	Franklin	4,686,786	43,126	914,501	1,155,347	867,028
Green	Summit	8,049,652	282,081	490,201	918,586	6,303,112
Greenville	Darke	4,557,816	319	538,909	506	2,499,721
Grove City	Franklin	10,076,469	279,720	2,363,655	1,518,564	12,999,424
Groveport	Franklin	1,650,274	47,635	3,553,770	387,337	4,017,938
Hamilton	Butler	32,949,502	1,163,297	1,970,218	2,902,576	6,605,053
Harrison	Hamilton	6,488,967	314,791	300,291	127,997	900,280
Heath	Licking	4,910,998	56,000	1,458,652	326,445	1,387,741
Highland Heights	Cuyahoga	6,442,667	37,617	674,300	132,424	1,426,033
Hillard	Franklin	8,440,519	165,311	3,272,969	2,621,951	7,940,453
Hillsboro	Highland	3,441,823	13,053	114,957	664,368	703,670
Hubbard	Trumbull	1,714,842	19,729	22,242	660	927,425
Huber Heights	Montgomery	15,041,541	0	965,499	1,081,722	7,339,714
Hudson	Summit	6,719,395	1,047,933	1,599,223	1,764,318	6,339,679
Huron	Erie	3,013,227	0	526,324	366,442	862,659
Independence	Cuyahoga	8,350,722	93,610	3,345,289	2,130,225	4,546,613
Indian Hills	Hamilton	4,555,392	120,904	1,171,339	1,486,817	2,015,426
Ironton	Lawrence	3,396,724	264,201	104,548	744,240	656,391
Jackson	Jackson	2,043,145	329,669	174,767	445,388	775,021
Kent	Portage	11,155,689	666,053	1,611,324	3,002,485	3,732,080
Kettering	Montgomery	24,879,813	0	13,840,098	0	13,388,960
Kirtland	Lake	2,510,527	74,939	343,902	72,907	2,223,914
Lakewood	Cuyahoga	21,043,904	2,136,807	3,222,378	5,804,830	1,948,825
Lancaster	Fairfield	17,530,462	754,085	1,958,087	817,834	5,037,685
Lebanon	Warren	7,414,429	220,299	674,644	930,934	3,561,887
Lima	Allen	16,553,253	0	1,110,824	3,888,424	4,314,809
Logan	Hocking	2,614,335	346,183	135,262	206,536	711,196

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$15,884,692	\$40,275,561	\$4,556,429	\$202,521,311	\$428,230,811	\$453,396,108
0	1,152,178	0	131,829	3,003,742	3,258,309	3,571,262
5,335	2,817,789	0	93,147	12,366,183	22,468,961	23,446,186
0	5,179,186	1,187,418	1,369,537	34,548,361	71,618,106	71,004,854
0	310,191	0	1,213	3,792,145	4,737,129	4,400,545
570,453	1,284,689	0	40,903	10,641,816	17,359,890	19,552,793
704,780	5,136,503	0	57,242	19,303,727	22,612,653	22,922,944
0	1,326,235	0	79,516	6,332,118	6,158,260	7,404,288
0	573,272	0	31,870	2,659,618	5,319,978	5,245,390
2,152,737	4,077,015	0	929,715	17,137,684	27,117,834	26,505,816
0	2,109,879	0	43,425	7,143,128	12,768,320	13,362,193
0	8,503,771	0	1,430,156	43,292,994	66,836,399	68,845,967
0	1,761,900	0	0	11,205,200	51,947,127	52,361,077
2,185,892	14,243,665	0	830,305	49,941,767	54,686,066	59,075,603
0	9,358,187	216,742	361,216	26,502,459	75,609,349	80,416,093
479,877	8,375,019	0	1,034,139	38,591,960	88,696,762	92,653,408
885,373	2,669,058	0	300,316	15,205,406	72,543,490	73,453,604
1,129,614	2,597,783	0	1,070,312	18,492,447	31,960,097	31,057,444
0	8,344,438	0	419,946	33,676,288	88,337,478	91,181,001
0	3,329,421	0	167,374	17,696,996	50,848,666	52,446,402
0	1,516,949	14,080	16,193	8,633,228	14,097,914	14,143,586
101,873	1,965,549	0	460,542	11,337,423	50,168,992	50,132,776
0	2,308,102	6,108	128,339	13,704,426	33,530,463	31,825,111
2,378,727	4,545,575	0	875,324	27,530,487	99,696,118	102,693,067
0	1,168,930	0	133,345	7,811,618	20,828,126	21,916,854
2,179,594	8,830,717	0	1,505,946	29,455,604	2,345,847	7,636,043
0	655,572	0	136,585	6,060,911	17,192,329	18,142,884
459,625	2,321,918	0	153,160	9,263,488	28,141,715	27,286,211
722,475	2,253,422	0	19,262	10,661,947	17,238,651	19,274,991
0	6,839,943	0	2,321,661	25,205,236	92,912,558	97,668,792
170,468	1,913,744	0	130,627	9,812,110	18,922,637	20,181,032
0	13,077,309	0	1,608,154	41,923,295	202,595,854	210,803,906
0	4,887,237	0	730,120	15,274,311	39,780,435	36,196,849
6,150,598	5,991,786	0	1,596,931	59,329,961	78,137,798	84,461,090
0	1,291,409	0	243,651	9,667,386	11,636,844	11,124,854
252,530	1,423,316	0	238,230	10,053,912	33,557,252	36,055,179
2,704,991	2,478,601	0	402,986	14,299,619	48,175,362	49,481,985
6,604,081	5,889,987	0	2,639,621	37,574,892	210,890,329	211,140,913
0	1,309,581	0	147,739	6,395,191	13,206,459	12,724,993
0	234,670	0	123,893	3,043,461	2,349,138	3,022,507
0	3,333,985	0	1,200,328	28,962,789	113,990,985	109,725,738
0	7,232,764	0	1,080,761	25,784,073	100,766,537	102,881,353
540,313	1,677,044	0	77,038	7,063,047	12,285,475	13,055,983
913,604	8,703,896	0	386,620	28,470,579	75,730,003	82,551,191
0	1,820,748	0	98,077	11,268,703	113,776,858	117,575,248
0	2,020,684	0	117,001	7,303,789	23,781,365	26,241,082
0	1,348,633	0	16,818	5,133,441	12,806,804	13,050,715
0	3,090,494	0	196,981	23,455,106	60,251,353	61,819,073
0	13,824,699	0	635,755	66,569,325	186,335,559	198,924,517
0	1,812,035	0	153,019	7,191,243	16,467,303	16,423,721
3,393,665	7,529,571	0	1,835,631	46,915,611	46,067,606	52,561,421
0	7,369,038	0	339,535	33,806,726	40,143,318	40,367,305
0	3,881,199	310,704	253,316	17,247,412	59,830,387	60,301,511
0	8,220,143	0	148,448	34,235,901	65,455,875	71,795,903
2,232	811,386	0	17,814	4,844,944	9,552,669	9,723,190

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2011
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	\$3,273,592	\$0	\$204,975	\$496,100	\$1,443,740
Lorain	Lorain	20,983,753	2,355,372	566,774	3,282,784	10,920,414
Louisville	Stark	2,183,465	50,860	214,946	147,504	681,247
Loveland	Hamilton	5,110,699	0	509,744	221,506	1,019,091
Lyndhurst	Cuyahoga	8,127,370	56,532	688,798	465,723	3,043,461
Macedonia	Summit	5,293,743	135,928	1,626,850	489,392	2,861,969
Mansfield	Richland	21,292,633	3,006	328,411	2,198,250	3,385,047
Maple Heights	Cuyahoga	10,337,082	96,777	881,271	842,075	1,822,181
Marietta	Washington	6,753,535	841,815	602,751	2,395,798	2,816,209
Marion	Marion	12,764,047	489,284	1,126,954	2,572,072	7,522,890
Martins Ferry	Belmont	2,545,983	76,143	79,152	130,450	482,747
Marysville	Union	8,357,902	352,838	306,972	2,341,633	3,516,857
Mason City	Warren	12,287,188	0	2,301,816	2,463,108	5,542,878
Massillon	Stark	11,405,711	637,525	3,923,149	1,202,364	3,765,281
Maumee	Lucas	10,641,332	165,442	2,270,682	1,479,142	2,431,021
Mayfield Heights	Cuyahoga	11,430,727	391,154	1,622,867	874,086	4,976,782
Medina	Medina	6,944,210	214,477	941,561	659,560	4,014,456
Mentor	Lake	25,482,300	0	8,142,334	2,097,528	14,424,958
Mentor-On-The-Lake	Lake	2,366,545	59,725	50,231	0	559,784
Miamisburg	Montgomery	9,151,582	8,702	2,427,929	1,012,510	1,533,720
Middleburg Hts	Cuyahoga	8,779,439	330,767	3,176,067	839,791	2,786,636
Middletown	Butler	24,646,195	781,084	1,163,908	16,739,077	8,564,467
Milford	Clermont	3,965,074	508,187	141,168	0	743,375
Monroe	Butler	7,437,553	0	265,705	0	2,839,671
Montgomery	Hamilton	6,016,951	0	1,375,420	483,968	2,322,822
Moraine	Montgomery	8,852,361	85,524	1,113,466	365,987	3,638,054
Mount Healthy	Hamilton	1,766,095	0	204,999	116,668	1,096,250
Mount Vernon	Knox	6,372,507	709,622	1,143,295	591,187	4,440,371
Munroe Falls	Summit	1,640,682	39,735	88,208	0	407,925
Napoleon	Henry	3,318,795	123,641	868,775	1,263,518	760,223
Nelsonville	Athens	1,251,863	0	141,900	194,617	353,206
New Albany	Franklin	2,902,235	0	0	11,307,504	4,982,575
New Carlisle	Clark	633,360	808,428	75,282	44,552	317,582
New Franklin	Summit	4,182,647	124,424	30,678	121,733	1,681,843
New Philadelphia	Tuscarawas	5,068,390	746,118	1,063,691	579,568	2,420,389
Newark	Licking	17,438,065	217,140	0	1,958,987	5,364,963
Niles	Trumbull	8,446,459	617,774	517,727	778,623	1,457,192
North Canton	Stark	3,825,292	1,657,395	808,252	404,088	2,403,339
North Olmsted	Cuyahoga	11,367,748	489,183	2,414,279	432,497	10,125,472
North Ridgeville	Lorain	9,699,133	550,435	390,554	1,593,165	6,125,333
North Royalton	Cuyahoga	10,388,402	308,839	523,912	722,803	4,717,036
Northwood	Wood	2,395,297	8,682	87,105	107,373	596,564
Norton	Summit	4,141,639	285,761	192,472	136,519	1,489,870
Norwalk	Huron	4,898,444	166,546	1,792,184	1,111,244	1,677,668
Norwood	Hamilton	15,315,672	1,058,286	1,048,018	106,006	984,105
Oakwood	Montgomery	5,509,871	119,787	1,119,751	2,035,597	1,007,877
Oberlin	Lorain	2,954,109	141,088	745,485	452,737	1,679,983
Olmstead Falls	Cuyahoga	3,089,934	89,527	166,064	729,553	1,123,500
Ontario	Richland	2,220,967	1,571	211,974	28,047	2,039,061
Oregon	Lucas	10,250,066	431,052	861,070	1,040,571	7,466,485
Orrville	Wayne	2,468,931	193,614	395,350	0	2,120,596
Oxford	Butler	5,594,328	124,204	1,622,252	824,042	2,073,276

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$1,400,633	\$0	\$160,627	\$6,979,667	\$16,787,717	\$16,319,518
0	10,869,025	0	2,308,814	51,286,936	91,381,719	89,198,943
0	891,233	0	17,085	4,186,340	6,106,289	7,220,144
0	2,573,967	0	344,242	9,779,249	19,548,321	19,372,345
2,801,308	4,175,399	0	81,208	19,439,799	90,147,669	90,905,852
741,282	2,607,366	0	601,594	14,358,124	40,688,996	41,880,071
0	10,110,666	0	266,520	37,584,533	65,893,940	72,277,305
925,306	5,936,763	0	739,287	21,580,742	37,083,773	36,120,325
0	5,288,870	0	96,258	18,795,236	28,640,689	29,522,264
0	4,372,656	0	182,157	29,030,060	74,256,569	70,294,155
0	775,158	0	13,210	4,102,843	6,644,860	6,296,908
0	3,221,219	0	693,944	18,791,365	34,340,911	37,467,833
295,972	8,793,043	0	1,830,059	33,514,064	166,687,240	173,270,538
10,077	6,720,984	0	1,265,248	28,930,339	21,902,195	20,044,639
1,204,573	5,473,228	0	927,759	24,593,179	82,461,145	84,498,137
937,839	2,509,031	0	40,500	22,782,986	46,522,132	46,368,443
62,981	7,567,023	0	783,905	21,188,173	82,150,718	83,182,946
0	7,025,527	2,020,279	1,400,501	60,593,427	187,308,857	186,027,704
440,552	722,275	12,550	37,419	4,249,081	6,428,925	6,473,466
1,383,118	5,417,040	0	250,567	21,185,168	46,195,050	50,648,769
1,091,845	7,186,714	0	457,423	24,648,682	55,092,564	56,814,522
0	6,364,254	0	1,462,969	59,721,954	102,367,011	97,587,543
0	1,244,395	1,147,409	150,149	7,899,757	10,713,638	10,436,547
0	4,936,519	0	548,108	16,027,556	71,415,274	71,370,349
0	4,396,020	0	173,463	14,768,644	67,193,066	68,589,815
284,131	3,452,685	0	309,524	18,101,732	44,401,195	41,316,102
0	621,843	0	89,954	3,895,809	2,672,188	3,268,613
0	4,188,865	0	287,411	17,733,258	49,515,108	47,317,909
0	774,472	0	107,463	3,058,485	9,291,489	9,535,880
0	1,086,864	0	96,494	7,518,310	35,717,476	35,526,516
0	560,003	0	23,981	2,525,570	14,081,183	14,774,077
0	4,637,155	0	1,514,924	25,344,393	90,120,810	99,198,861
0	716,681	0	129,668	2,725,553	4,995,626	5,478,023
0	906,209	0	3,888	7,051,422	8,811,893	8,938,481
0	3,545,731	0	87,879	13,511,766	32,715,157	33,625,661
0	10,843,803	0	757,878	36,580,836	53,710,503	58,672,969
0	2,094,252	141,712	61,261	14,115,000	27,250,011	27,042,015
672,814	1,864,969	0	88,795	11,724,944	33,899,259	36,489,209
2,306,879	3,582,339	0	1,370,320	32,088,717	54,707,562	55,401,619
0	6,308,755	0	260,588	24,927,963	63,758,850	64,968,470
3,049,668	3,808,582	0	643,230	24,162,472	107,717,899	108,417,386
214,271	1,381,014	0	112,882	4,903,188	12,038,129	14,020,699
0	2,107,747	0	280,450	8,634,458	21,784,985	23,181,070
0	2,300,766	0	53,203	12,000,055	28,352,651	28,922,255
38,082	4,188,013	337,724	1,424,197	24,500,103	2,955,595	1,151,265
1,741,403	2,813,192	0	51,269	14,398,747	50,626,688	48,370,399
237,136	3,261,595	0	370,150	9,842,283	37,461,814	39,173,238
0	1,293,126	0	129,069	6,620,773	25,630,002	27,491,620
0	1,753,638	0	82,527	6,337,785	25,705,410	25,783,631
608,339	5,182,463	0	869,760	26,709,806	55,443,011	66,168,464
418,618	1,113,080	0	56,842	6,767,031	49,700,939	49,844,178
0	1,745,839	0	83,899	12,067,840	48,405,359	49,886,982

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2011
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	\$7,418,708	\$635,108	\$792,999	\$377,113	\$1,821,320
Parma	Cuyahoga	29,423,816	316,924	2,980,199	8,599,720	3,711,106
Parma Heights	Cuyahoga	9,258,519	382,084	668,353	2,055,872	1,663,535
Pataskala	Licking	1,724,472	60,486	41,908	343,111	1,561,671
Pepper Pike	Cuyahoga	4,798,213	29,569	2,000	300,723	3,043,691
Perrysburg	Wood	8,677,165	36,327	1,434,405	861,943	1,988,723
Pickerington	Fairfield	4,218,379	99,439	588,605	547,932	3,480,642
Piqua	Miami	7,655,764	0	425,013	393,106	3,166,350
Port Clinton	Ottawa	2,133,420	192,676	68,797	163,495	920,937
Portsmouth	Scioto	8,446,468	2,604,848	79,666	651,703	2,387,848
Ravenna	Portage	5,237,028	254,365	818,685	1,429,408	2,212,865
Reading	Hamilton	5,647,431	5,190	435,229	174,053	1,050,922
Reynoldsburg	Franklin	8,313,332	205,060	1,072,964	1,296,322	3,240,861
Richmond Heights	Cuyahoga	5,564,596	0	380,589	595,884	2,112,324
Rittman	Wayne	1,692,217	97,425	496,414	0	609,020
Riverside	Montgomery	6,216,410	4,140	61,549	525,722	1,975,928
Rocky River	Cuyahoga	9,472,809	1,386,701	4,527,664	673,807	2,459,672
Rossford	Wood	2,463,233	0	334,710	0	1,133,391
Salem	Columbiana	3,447,065	113,515	509,663	337,489	1,838,374
Sandusky	Erie	11,183,474	283,560	508,712	2,893,502	4,445,226
Seven Hills	Cuyahoga	4,206,144	871,585	1,691,677	600,536	2,052,163
Shaker Heights	Cuyahoga	22,250,251	572,027	4,036,350	5,377,610	2,983,859
Sharonville	Hamilton	12,287,143	374,700	3,087,936	586,111	2,721,535
Sheffield Lake	Lorain	2,952,553	31,644	169,323	126,069	1,349,647
Shelby	Richland	3,245,390	261,318	80,782	1,617,244	949,972
Sidney	Shelby	10,631,045	188,091	1,365,458	1,616,919	3,421,734
Solon	Cuyahoga	16,897,638	85,571	6,594,011	2,793,632	14,847,835
South Euclid	Cuyahoga	9,069,386	125,129	450,164	241,334	3,625,163
Springboro	Warren	3,092,860	14,697	610,141	550,746	2,295,541
Springdale	Hamilton	8,302,605	325,822	1,680,816	496,284	2,316,491
Springfield	Clark	29,215,142	148,872	2,512,341	19,126,365	9,090,861
St. Bernard	Hamilton	5,826,502	85,658	520,632	232,428	1,346,149
St. Clairsville	Belmont	994,497	32,215	400,435	327,754	475,697
St. Marys	Auglaize	3,355,764	68,647	394,902	134,817	1,960,452
Steubenville	Jefferson	7,694,175	654,869	1,047,822	941,681	6,514,411
Stow	Summit	14,730,146	507,871	1,826,697	1,104,860	4,259,590
Streetsboro	Portage	6,220,906	34,015	589,581	776,592	1,270,684
Strongsville	Cuyahoga	21,516,765	601,590	5,748,672	1,746,987	19,356,513
Sylvania	Lucas	6,646,625	147,899	1,218,715	810,571	987,823
Tallmadge	Summit	6,472,238	65,616	2,046,925	235,743	2,496,576
Tiffin	Seneca	7,207,107	0	514,093	580,013	1,037,546
Tipp City	Miami	3,295,937	0	1,206,554	263,018	1,496,946
Toronto	Jefferson	1,770,148	21,963	226,658	357,500	499,061
Trenton	Butler	2,563,122	55,355	101,242	154,909	526,227
Trotwood	Montgomery	8,583,577	0	383,732	1,029,674	2,754,010
Troy	Miami	9,788,994	349,444	1,963,883	969,092	3,955,665
Twinsburg	Summit	7,179,745	0	2,183,923	4,265,753	5,217,894
Uhrichsville	Tuscarawas	1,488,761	176,960	58,993	15,016	419,662
Union	Montgomery	1,592,605	10,663	87,287	499,465	641,438
University Heights	Cuyahoga	7,779,186	52,410	317,451	2,429,283	1,605,998
Upper Arlington	Franklin	15,972,628	0	3,147,422	934,862	0

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$0	\$5,159,533	\$0	\$167,510	\$16,372,291	\$40,409,300	\$41,480,725
4,556,120	24,323,071	0	1,348,284	75,259,240	80,474,980	85,278,626
1,045,734	2,001,076	0	280,567	17,355,740	32,004,231	31,321,853
0	758,581	0	37,693	4,527,922	12,062,556	18,380,770
1,359,351	1,420,042	0	354,766	11,308,355	15,354,824	15,525,473
1,159,624	4,816,672	0	49,679	19,024,538	84,244,485	94,262,502
0	2,345,620	0	378,619	11,659,236	48,388,258	50,809,219
0	1,804,464	0	190,218	13,634,915	67,923,788	69,741,380
0	1,405,245	0	18,653	4,903,223	11,772,677	12,390,642
0	4,187,915	0	121,302	18,479,750	22,753,563	20,497,602
35,994	1,740,438	0	288,567	12,017,350	47,390,676	47,123,761
473,346	1,943,296	0	81,878	9,811,345	6,590,375	7,177,708
0	3,940,560	0	973,721	19,042,820	48,625,836	51,730,443
0	2,033,158	0	862,320	11,548,871	11,734,396	12,522,346
412,392	661,984	0	47,759	4,017,211	7,317,960	7,274,023
0	2,133,452	0	94,544	11,011,745	19,354,313	20,119,583
2,111,718	9,384,315	0	687,642	30,704,328	41,456,422	39,055,589
240,951	1,538,812	0	154,848	5,865,945	8,534,289	10,146,181
0	1,328,436	0	140,361	7,714,903	17,281,317	17,050,505
0	4,520,563	0	1,005,849	24,840,886	46,783,488	45,539,252
71,991	2,147,725	0	775,591	12,417,412	12,620,306	13,210,115
4,433,164	7,476,927	2,502,961	902,508	50,535,657	103,547,771	105,245,182
527,483	4,033,393	0	536,851	24,155,152	34,035,484	37,492,512
729,486	1,118,175	0	202,727	6,679,624	15,378,767	14,852,196
0	932,947	36,336	50,494	7,174,483	20,940,805	21,493,083
0	2,459,625	0	321,257	20,004,129	54,983,310	57,689,128
2,668,113	5,426,644	0	533,090	49,846,534	143,606,056	146,352,216
4,438,034	3,098,328	971,764	575,742	22,595,044	48,764,576	39,491,920
0	5,290,935	0	671,891	12,526,811	53,020,990	54,406,016
0	3,967,096	0	281,867	17,370,981	48,502,499	48,535,492
357,450	10,934,457	0	429,616	71,815,104	100,097,057	101,787,564
0	6,365,793	1,692,542	144,012	16,213,716	24,762,124	23,234,004
0	305,938	0	44,804	2,581,340	7,942,326	8,729,648
0	949,828	0	14,350	6,878,760	33,566,682	32,844,394
0	2,990,157	0	278,428	20,121,543	32,799,383	37,436,964
0	8,840,406	0	840,657	32,110,227	52,396,337	52,715,551
963,846	3,034,694	0	165,028	13,055,346	11,245,487	12,910,477
2,076,197	5,530,388	0	2,339,292	58,916,404	161,289,848	160,096,097
1,148,473	6,254,317	0	710,276	17,924,699	38,704,963	36,894,497
0	3,182,528	0	482,500	14,982,126	24,342,914	26,079,368
0	2,533,516	0	117,935	11,990,210	27,342,728	28,557,813
207,591	1,724,894	0	159,465	8,354,405	40,499,589	42,074,316
0	553,349	0	12,139	3,440,818	5,365,108	5,518,945
0	410,725	47,386	15,910	3,874,876	6,186,785	6,308,529
0	3,062,455	0	679,405	16,492,853	47,271,311	47,735,540
1,197,495	4,811,024	0	453,931	23,489,528	85,970,393	88,423,347
15,815	4,505,303	0	779,923	24,148,356	132,424,876	133,424,527
0	477,441	0	72,160	2,708,993	7,100,133	7,747,443
0	922,464	0	72,024	3,825,946	7,134,076	7,561,943
3,194,888	1,504,247	0	91,867	16,975,330	6,269,818	8,928,718
4,649,528	7,971,087	0	1,821,627	34,497,154	80,714,555	86,274,532

(Continued)

Expenses from the Statement of Activities
For the Year Ended December 31, 2011
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	\$1,992,671	\$37,437	\$405,179	\$110,172	\$532,772
Urbana	Champaign	5,017,755	293,359	409,532	809,239	1,841,229
Vandalia	Montgomery	6,911,373	0	3,958,580	0	4,437,750
Vermillion	Erie	2,743,758	68,205	255,293	356,910	1,228,674
Village of Indian Hill	Hamilton	4,555,392	120,904	1,171,339	1,486,817	2,015,426
Wadsworth	Medina	6,512,974	105,261	1,510,485	660,516	3,186,302
Wapakoneta	Auglaize	2,947,225	177,297	492,736	116,039	2,236,189
Warren	Trumbull	16,860,682	615,238	453,413	4,618,316	4,034,308
Warrensville Heights	Cuyahoga	8,999,572	55,903	266,661	882,581	1,697,499
Washington Court House	Fayette	4,295,058	300,029	67,642	2,172,864	2,964,229
Waterville	Lucas	1,583,545	0	67,938	146,211	970,734
Wauseon	Fulton	2,388,370	0	512,564	347,878	937,575
Waverly	Pike	1,553,455	1,470	82,919	0	615,484
Wellston	Jackson	1,388,752	18,294	7,538	346,376	324,152
West Carrollton	Montgomery	5,233,384	0	782,492	2,600,305	1,032,508
Westerville	Franklin	27,331,663	117,232	7,471,158	2,672,231	9,475,825
Westlake	Cuyahoga	14,747,275	1,190,286	3,761,827	1,721,879	11,711,632
Whitehall	Franklin	12,965,963	124,388	803,154	26,063	2,701,909
Wickliffe	Lake	6,793,902	398,704	778,060	241,369	6,012,955
Willard	Huron	2,916,487	46,648	326,334	280,343	984,576
Willoughby	Lake	14,533,487	445,762	2,129,458	892,978	3,875,203
Willoughby Hills	Lake	5,322,025	0	248,345	145,704	1,417,348
Willowick	Lake	5,247,677	105,344	971,692	511,537	1,755,787
Wilmington	Clinton	5,267,002	418,814	531,305	0	2,688,603
Wooster	Wayne	11,659,215	136,364	1,790,148	1,206,524	3,091,345
Worthington	Franklin	10,653,113	61,674	4,407,676	899,821	3,770,597
Wyoming	Hamilton	3,144,412	67,258	1,630,553	463,301	1,293,436
Xenia	Greene	12,065,050	0	272,941	291,276	2,409,163
Youngstown	Mahoning	35,249,601	2,553,106	3,004,090	7,851,492	9,419,034
Zanesville	Muskingum	12,569,917	437,516	794,034	1,339,688	3,996,768

Basic Utility Service	General Government	Other	Interest/ Fiscal Charges	Total Expenses	Net Assets at Beginning of Year	Net Assets at End of Year
\$224,431	\$1,518,650	\$0	\$243,388	\$5,064,700	\$3,897,400	\$5,021,212
0	2,089,500	0	152,536	10,613,150	23,981,912	26,430,459
863,750	5,726,617	27,280	661,538	22,586,888	60,433,175	60,396,277
1,089,207	2,241,888	134,805	181,654	8,300,394	14,136,890	15,086,528
0	1,820,748	0	98,077	11,268,703	113,776,858	117,575,248
200,224	3,809,401	0	781,845	16,767,008	44,807,404	45,940,018
0	512,540	0	49,942	6,531,968	28,620,780	27,576,487
0	5,614,737	0	312,812	32,509,506	51,342,841	56,401,301
1,024,141	3,730,870	0	849,472	17,506,699	1,117,077	2,779,329
0	2,983,038	0	595,095	13,377,955	15,182,582	13,421,155
265,851	1,014,451	0	181,854	4,230,584	12,985,913	13,741,671
88,988	764,921	0	149,298	5,189,594	14,305,891	14,392,680
0	911,601	0	32,798	3,197,727	4,868,341	4,518,909
0	653,751	0	7,155	2,746,018	5,508,289	6,262,294
0	896,692	0	178,375	10,723,756	20,589,543	19,795,842
1,292,044	14,459,348	0	1,073,030	63,892,531	236,731,293	248,897,898
1,801,486	7,836,975	0	806,303	43,577,663	185,051,790	192,983,945
1,541,342	6,499,347	0	74,273	24,736,439	31,547,145	35,501,111
1,335,319	4,525,753	0	91,569	20,177,631	97,170,106	98,944,013
0	821,915	0	42,321	5,418,624	14,856,228	15,394,086
1,747,166	7,422,339	0	491,465	31,537,858	67,069,513	67,195,751
0	2,801,461	0	101,978	10,036,861	10,856,437	12,873,251
1,296,432	1,855,273	0	32,284	11,776,026	36,638,216	37,023,738
0	4,785,086	0	327,134	14,017,944	16,266,720	14,245,651
0	462,778	(164,636)	158,936	18,340,674	60,985,923	64,027,344
1,901,240	5,671,954	32,255	357,753	27,756,083	45,050,164	47,439,190
511,108	2,696,316	0	506,270	10,312,654	24,827,233	24,385,447
0	3,677,014	0	67,642	18,783,086	41,847,229	44,589,452
2,749,335	14,661,266	0	2,036,155	77,524,079	87,989,076	97,562,406
0	4,644,904	0	229,668	24,012,495	23,155,979	24,431,326

Summary Data from the General Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Alliance	Stark	\$3,087,487	\$7,667,936	\$2,067,082	\$3,715,329
Amherst	Lorain	1,529,630	3,876,499	1,323,254	1,551,901
Ashland	Ashland	1,418,522	4,385,376	1,702,393	2,292,739
Athens	Athens	1,798,297	3,586,603	924,341	1,924,589
Aurora	Portage	6,984,258	11,539,016	2,019,628	4,448,320
Avon	Lorain	4,425,735	11,517,142	2,543,841	2,650,198
Avon Lake	Lorain	2,657,899	9,780,067	5,485,482	6,425,075
Barberton	Summit	3,547,288	8,041,408	1,465,080	3,355,937
Bay Village	Cuyahoga	761,051	7,973,632	1,965,226	5,997,997
Beachwood	Cuyahoga	19,155,528	30,428,770	4,946,286	6,528,888
Beavercreek	Greene	375,333	3,849,427	1,749,133	1,906,911
Bedford	Cuyahoga	8,793,053	15,664,105	4,840,397	5,365,367
Bedford Heights	Cuyahoga	2,248,354	6,038,826	1,759,237	2,263,018
Bellbrook	Greene	1,191,384	1,931,168	676,944	705,091
Bellefontaine	Logan	2,352,169	3,972,702	566,427	1,478,927
Bellevue	Huron	201,158	3,583,154	1,266,723	1,545,680
Belpre	Washington	1,411,584	2,282,135	413,628	762,421
Berea	Cuyahoga	2,198,731	7,544,035	2,652,021	3,262,050
Bexley	Franklin	4,531,583	8,118,315	2,302,966	3,112,106
Blue Ash	Hamilton	23,630,719	32,621,546	5,021,165	6,143,808
Bowling Green	Wood	3,400,717	8,005,964	3,180,123	4,243,785
Brecksville	Cuyahoga	7,849,260	13,428,272	3,994,967	4,831,904
Broadview Heights	Cuyahoga	2,991,267	7,466,578	2,875,987	3,748,385
Brook Park	Cuyahoga	4,315,075	9,493,583	2,838,933	4,150,411
Brooklyn	Cuyahoga	11,922,596	16,091,530	1,830,025	2,655,389
Brookville	Montgomery	1,243,834	2,308,397	412,187	681,386
Brunswick	Medina	5,249,191	10,597,639	2,647,436	2,832,353
Bryan	Williams	6,264,742	8,223,232	847,511	1,088,549
Bucyrus	Crawford	318,964	2,176,250	1,177,650	1,490,119
Cambridge	Guernsey	618,265	3,334,329	1,536,618	1,863,655
Canal Fulton	Stark	386,754	1,383,541	622,730	656,483
Canal Winchester	Franklin	2,550,255	4,159,183	356,449	927,833
Canfield	Mahoning	421,519	2,637,068	515,476	759,052
Celina	Mercer	1,171,397	2,752,710	890,432	1,220,476
Centerville	Montgomery	11,544,542	17,345,890	3,554,905	4,234,053
Chardon	Geauga	2,142,443	4,170,109	806,935	1,098,565
Cheviot	Hamilton	664,073	3,413,325	2,267,321	2,592,266
Chillicothe	Ross	3,249,608	6,421,769	2,000,000	4,344,460
Cincinnati	Hamilton	87,876,000	178,095,000	51,695,000	78,289,000
Circleville	Pickaway	1,036,243	3,641,084	1,703,972	1,952,633
Clayton	Montgomery	2,031,141	3,934,166	1,345,863	1,407,902
Cleveland	Cuyahoga	54,888,000	202,702,000	98,755,000	151,108,000
Cleveland Heights	Cuyahoga	5,338,555	27,148,403	17,653,011	19,123,742
Clyde	Sandusky	937,161	1,909,183	251,905	680,423
Columbiana	Columbiana	927,493	1,871,192	423,232	542,936
Conneaut	Ashtabula	832,612	2,879,255	1,444,470	1,785,382

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$98,514	\$64,886	\$3,789,207	\$3,952,607
153,001	74,755	2,096,842	2,324,598
88,432	129,698	1,874,507	2,092,637
57,497	543,326	1,061,191	1,662,014
258,352	115,857	6,716,487	7,090,696
1,250,272	107,024	7,509,648	8,866,944
523,910	2,145,213	685,869	3,354,992
65,531	236,644	4,383,296	4,685,471
108,575	587,063	1,279,997	1,975,635
2,036,949	1,302,093	20,560,840	23,899,882
249,255	41,526	1,651,735	1,942,516
217,264	61,663	10,019,811	10,298,738
112,333	59,078	3,604,397	3,775,808
1,099	0	1,224,978	1,226,077
15,236	613,932	1,864,607	2,493,775
7,943	0	2,029,531	2,037,474
37,569	2,780	1,479,365	1,519,714
974,966	6,106	3,300,913	4,281,985
15,173	917,428	4,073,608	5,006,209
70,661	692,613	25,714,464	26,477,738
466,547	252,127	3,043,505	3,762,179
1,068,265	312,269	7,215,834	8,596,368
2,685	184,901	3,530,607	3,718,193
3,513,282	414,414	1,415,476	5,343,172
4,479,967	99,272	8,856,902	13,436,141
88,502	433,040	1,105,469	1,627,011
1,496,885	1,620,933	4,647,468	7,765,286
26,678	176,143	6,931,862	7,134,683
45,256	34,506	606,369	686,131
118,317	153,844	1,198,513	1,470,674
2,731	76,943	647,384	727,058
108,410	190,197	2,932,743	3,231,350
44,414	58,839	1,774,763	1,878,016
65,958	15,379	1,450,897	1,532,234
86,327	66,051	12,959,459	13,111,837
286,113	756,868	2,028,563	3,071,544
28,627	40,986	751,446	821,059
411,918	46,264	1,619,127	2,077,309
9,350,000	24,975,000	65,481,000	99,806,000
63,342	668,734	956,375	1,688,451
3,770	69,572	2,452,922	2,526,264
576,000	12,027,000	38,991,000	51,594,000
282,323	4,978,336	2,764,002	8,024,661
37,740	514,683	676,337	1,228,760
26,671	33,570	1,268,015	1,328,256
52,597	345,329	695,947	1,093,873
(Continued)			

Summary Data from the General Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Cortland	Trumbull	\$500,567	\$1,159,062	\$605,811	\$644,519
Coshocton	Coshocton	325,282	1,419,712	452,886	1,019,290
Cuyahoga Falls	Summit	7,398,141	20,673,231	10,657,423	11,524,797
Dayton	Montgomery	41,398,341	90,983,491	17,375,842	35,970,046
Deer Park	Hamilton	1,420,480	3,179,914	1,458,813	1,764,007
Defiance	Defiance	1,490,896	3,269,421	330,074	1,609,431
Delaware	Delaware	4,425,052	9,986,926	3,097,950	3,971,670
Delphos	Allen	465,245	1,711,470	768,851	913,456
Dover	Tuscarawas	1,719,068	4,491,642	2,130,703	2,386,096
East Cleveland	Cuyahoga	0	8,032,849	6,290,843	9,822,513
East Liverpool	Columbiana	1,617	987,110	513,452	609,091
East Palestine	Columbiana	217,541	764,684	263,096	1,185,698
Eastlake	Lake	108,880	5,573,472	3,786,621	4,682,802
Eaton	Preble	1,716,338	2,707,380	790,445	1,006,574
Elyria	Lorain	2,360,900	11,082,205	3,819,497	7,186,154
Englewood	Montgomery	4,611,053	6,967,003	1,192,474	1,897,965
Euclid	Cuyahoga	2,903,806	24,878,799	12,076,533	18,295,696
Fairborn	Greene	2,992,616	8,045,838	3,917,978	4,416,806
Fairfield	Butler	9,282,709	15,745,987	3,830,254	5,333,110
Fairlawn	Summit	10,352,299	14,082,143	887,783	2,176,511
Fairview Park	Cuyahoga	1,473,871	7,039,499	4,461,774	4,845,690
Findlay	Hancock	10,062,710	13,128,660	629,014	3,885,494
Forest Park	Hamilton	2,940,674	10,189,503	6,059,300	6,538,662
Fostoria	Seneca	587,231	2,796,391	759,008	2,126,686
Franklin	Warren	4,741,810	6,683,236	1,265,191	2,675,392
Fremont	Sandusky	5,120,454	9,398,190	2,064,103	3,353,299
Gahanna	Franklin	20,436,889	27,137,401	2,909,773	5,214,071
Galion	Crawford	4,550,824	7,493,180	1,181,199	1,571,259
Garfield Heights	Cuyahoga	0	17,482,932	16,048,572	21,578,103
Geneva	Ashtabula	1,655,921	3,229,563	1,189,057	1,516,406
Girard	Trumbull	427,773	2,018,282	1,212,081	1,392,065
Grandview Heights	Franklin	3,491,433	7,240,000	2,480,797	3,764,593
Green	Summit	30,521,794	37,211,569	3,006,042	3,762,786
Greenville	Darke	2,110,355	5,158,886	825,519	2,419,271
Grove City	Franklin	24,105,125	31,224,051	4,747,041	6,056,439
Groveport	Franklin	2,937,095	4,323,033	470,264	1,123,869
Hamilton	Butler	11,207,325	19,631,206	5,406,060	7,724,194
Harrison	Hamilton	352,120	2,652,628	1,640,469	1,800,742
Heath	Licking	2,881,083	4,602,104	869,055	1,087,360
Highland Heights	Cuyahoga	7,127,648	10,582,664	1,508,196	2,191,154
Hillard	Franklin	3,654,869	8,358,768	2,551,468	4,549,427
Hillsboro	Highland	640,997	2,176,709	916,421	1,118,897
Hubbard	Trumbull	31,561	1,444,702	321,633	708,321
Huber Heights	Montgomery	4,580,472	9,266,883	2,440,768	2,833,357
Hudson	Summit	9,760,934	20,813,818	5,206,848	5,834,824
Huron	Erie	718,085	1,856,307	598,489	768,684
Independence	Cuyahoga	7,733,494	24,228,191	2,796,788	4,077,337
Indian Hills	Hamilton	10,778,040	17,940,357	6,287,332	7,102,067
Ironton	Lawrence	251,063	1,177,248	436,683	684,400
Jackson	Jackson	2,369,526	3,088,336	108,742	612,693
Kent	Portage	5,319,528	10,254,156	1,105,251	3,026,068

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$9,194	\$33,020	\$472,329	\$514,543
6,664	7,346	386,412	400,422
288,415	1,074,608	7,785,411	9,148,434
14,238,543	11,900,572	28,874,330	55,013,445
0	0	1,415,907	1,415,907
87	403,861	1,256,042	1,659,990
975,418	171,094	4,868,744	6,015,256
48,442	0	749,572	798,014
76,178	103,666	1,925,702	2,105,546
16,689	106,041	(1,912,394)	(1,789,664)
26,157	13,598	338,264	378,019
21,462	0	(442,476)	(421,014)
112,858	85,339	692,473	890,670
26,140	8,979	1,665,687	1,700,806
0	569,402	3,326,649	3,896,051
10,493	663,113	4,395,432	5,069,038
1,362,743	36,008	5,184,352	6,583,103
46,497	171,849	3,410,686	3,629,032
0	251,377	10,161,500	10,412,877
551,413	266,417	11,087,802	11,905,632
400,070	24,301	1,769,438	2,193,809
1,883,781	1,237,557	6,121,828	9,243,166
0	281,868	3,368,973	3,650,841
0	484,934	184,771	669,705
17,079	89,926	3,900,839	4,007,844
4,086,660	1,405,927	552,304	6,044,891
1,884,287	3,515,618	16,523,425	21,923,330
109,051	12,604	5,800,266	5,921,921
157,926	0	(4,253,097)	(4,095,171)
57,126	48,307	1,607,724	1,713,157
44,110	61,452	520,655	626,217
237,387	1,249,920	1,988,100	3,475,407
114,091	8,173,612	25,161,080	33,448,783
242,436	773,911	1,723,268	2,739,615
397,901	2,997,481	21,772,230	25,167,612
219,671	1,581,594	1,397,899	3,199,164
212,005	23,388	11,671,619	11,907,012
25,744	35,698	790,444	851,886
108,830	42,354	3,363,560	3,514,744
86,770	64,448	8,240,292	8,391,510
233,067	520,519	3,055,755	3,809,341
25,869	191,359	840,584	1,057,812
13,755	360,354	362,272	736,381
37,016	456,459	5,940,051	6,433,526
136,007	525,699	14,317,288	14,978,994
0	7,679	1,079,944	1,087,623
9,683,982	1,409,336	9,057,536	20,150,854
292,071	0	10,546,219	10,838,290
369,435	25,253	98,160	492,848
34,579	595,657	1,845,407	2,475,643
1,159,430	2,863,740	3,204,918	7,228,088
(Continued)			

Summary Data from the General Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Kettering	Montgomery	\$40,538,022	\$54,808,472	\$11,020,547	\$13,044,413
Kirtland	Lake	563,314	2,457,253	1,305,527	1,655,555
Lakewood	Cuyahoga	6,451,969	28,101,471	17,388,789	19,198,501
Lancaster	Fairfield	1,742,579	9,532,988	3,615,629	5,549,226
Lebanon	Warren	4,603,542	8,731,949	2,678,241	3,359,373
Lima	Allen	4,907,849	10,979,923	3,581,672	4,971,806
Logan	Hocking	1,178,354	2,139,175	521,943	752,484
London	Madison	1,499,602	3,501,343	1,398,953	1,655,193
Lorain	Lorain	2,110,116	12,524,856	6,252,791	8,095,173
Louisville	Stark	1,380,414	2,849,992	854,305	1,066,709
Loveland	Hamilton	1,786,303	4,118,790	1,018,976	1,237,808
Lyndhurst	Cuyahoga	3,902,853	11,964,355	6,266,276	7,053,330
Macedonia	Summit	3,312,272	7,693,809	1,829,389	3,721,528
Mansfield	Richland	734,046	7,578,794	3,549,485	4,152,296
Maple Heights	Cuyahoga	0	7,625,930	6,542,259	8,217,969
Marietta	Washington	2,168,573	4,043,028	820,430	1,642,569
Marion	Marion	14,368	6,517,250	4,358,639	7,639,890
Martins Ferry	Belmont	193,942	1,173,756	652,474	811,863
Marysville	Union	8,436,664	12,811,417	2,515,437	3,145,939
Mason City	Warren	24,552,760	37,147,471	3,989,115	12,280,880
Massillon	Stark	129,361	4,563,745	2,610,532	5,746,812
Maumee	Lucas	12,641,233	17,209,261	1,891,074	2,918,609
Mayfield Heights	Cuyahoga	7,945,746	16,555,088	5,526,997	6,419,902
Medina	Medina	8,352,883	13,480,574	1,984,270	2,442,016
Mentor	Lake	15,969,023	30,890,471	3,738,000	5,956,263
Mentor-On-The-Lake	Lake	507,926	1,287,554	361,928	993,132
Miamisburg	Montgomery	5,022,942	13,775,038	2,212,869	7,034,724
Middleburg Hts	Cuyahoga	3,181,099	8,970,833	2,984,458	3,897,179
Middletown	Butler	9,757,590	20,493,501	6,438,107	8,657,816
Milford	Clermont	3,660,266	4,815,665	898,210	1,420,755
Monroe	Butler	6,241,997	8,955,451	1,669,492	1,924,607
Montgomery	Hamilton	14,115,469	17,795,094	2,361,883	2,807,367
Moraine	Montgomery	4,980,263	8,328,238	1,476,045	2,262,747
Mount Healthy	Hamilton	322,098	1,452,347	965,547	1,194,614
Mount Vernon	Knox	3,072,133	6,974,394	1,773,778	2,270,171
Munroe Falls	Summit	1,815,303	2,595,934	451,743	507,943
Napoleon	Henry	1,268,637	2,688,924	490,130	737,017
Nelsonville	Athens	1,479,092	2,035,442	420,688	531,404
New Albany	Franklin	7,987,526	11,931,259	164,045	2,131,592
New Carlisle	Clark	157,400	1,144,979	615,643	781,933
New Franklin	Summit	769,153	1,715,499	490,968	540,440
New Philadelphia	Tuscarawas	1,604,416	5,557,786	3,319,543	3,720,222
Newark	Licking	2,514,556	10,162,649	4,599,446	6,126,027
Niles	Trumbull	4,908,679	12,415,841	1,670,888	2,416,227
North Canton	Stark	4,395,232	6,817,071	934,734	2,084,039
North Olmsted	Cuyahoga	4,411,229	13,928,735	6,504,663	7,389,792
North Ridgeville	Lorain	4,629,365	9,007,176	3,112,800	3,758,828
North Royalton	Cuyahoga	714,027	6,625,102	2,997,538	3,946,041
Northwood	Wood	1,496,316	2,910,140	871,601	1,170,456
Norton	Summit	2,637,063	4,913,281	1,406,387	1,721,198

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$644,801	\$0	\$41,119,258	\$41,764,059
287,366	2,790	511,542	801,698
631,634	1,103,061	7,168,275	8,902,970
211,052	430,940	3,341,770	3,983,762
921,909	183,215	4,267,452	5,372,576
55,757	64,602	5,887,758	6,008,117
0	65,833	1,320,858	1,386,691
26,289	927,816	892,045	1,846,150
564,130	198,749	3,666,804	4,429,683
3,678	28,886	1,750,719	1,783,283
0	16,986	2,863,996	2,880,982
143,528	236,152	4,531,345	4,911,025
23,721	1,972,867	1,975,693	3,972,281
159,343	41,657	3,225,498	3,426,498
130,309	0	(722,348)	(592,039)
109,015	217,097	2,074,347	2,400,459
333,735	317,605	(1,773,980)	(1,122,640)
38,627	13,558	309,708	361,893
104,804	217,818	9,342,856	9,665,478
278,948	10,426,125	14,161,518	24,866,591
167,275	30,984	(1,381,326)	(1,183,067)
72,887	41,472	14,176,293	14,290,652
578,603	969,442	8,587,141	10,135,186
75,623	903,440	10,059,495	11,038,558
1,449,706	5,080,438	18,404,064	24,934,208
29,361	44,391	220,670	294,422
4,382,270	0	2,358,044	6,740,314
123,363	266,188	4,684,103	5,073,654
4,535,982	344,239	6,955,464	11,835,685
223,262	70,923	3,100,725	3,394,910
35,000	348,919	6,646,925	7,030,844
255,806	148,421	14,583,500	14,987,727
88,319	694,458	5,282,714	6,065,491
0	843	256,890	257,733
154,822	374,348	4,175,053	4,704,223
160,176	6,293	1,921,522	2,087,991
87,566	42,032	1,822,309	1,951,907
60,755	18,057	1,425,226	1,504,038
431,934	174,156	9,193,577	9,799,667
31,163	326,329	5,554	363,046
0	38,426	1,136,633	1,175,059
28,076	49,034	1,760,454	1,837,564
115,987	534,701	3,385,934	4,036,622
1,099,829	3,393,734	5,506,051	9,999,614
1,863,849	2,365,977	503,206	4,733,032
910,466	875,618	4,752,859	6,538,943
494,932	75,088	4,678,328	5,248,348
563,795	100,132	2,015,134	2,679,061
49,963	0	1,689,721	1,739,684
592,281	161,650	2,438,152	3,192,083
(Continued)			

Summary Data from the General Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Norwalk	Huron	\$1,741,962	\$3,989,995	\$358,934	\$1,175,897
Norwood	Hamilton	296,524	5,968,311	4,322,116	6,090,799
Oakwood	Montgomery	7,850,072	11,768,190	3,144,528	6,363,265
Oberlin	Lorain	9,205,642	11,181,066	821,486	1,076,568
Olmstead Falls	Cuyahoga	870,793	3,511,970	1,719,646	1,894,226
Ontario	Richland	3,512,560	5,148,295	866,163	1,427,774
Oregon	Lucas	22,905,810	29,084,381	1,857,458	2,925,314
Orrville	Wayne	3,139,615	5,343,900	1,018,103	1,369,375
Oxford	Butler	7,332,236	10,345,261	1,864,698	2,282,876
Painesville	Lake	5,128,975	8,871,780	1,101,858	1,704,955
Parma	Cuyahoga	4,677,888	17,344,218	8,730,374	10,754,459
Parma Heights	Cuyahoga	1,364,589	8,589,020	5,987,727	6,956,384
Pataskala	Licking	1,293,604	2,544,952	142,271	967,920
Pepper Pike	Cuyahoga	2,182,762	5,746,616	2,698,512	2,973,717
Perrysburg	Wood	4,511,421	8,683,985	1,949,145	2,448,150
Pickerington	Fairfield	3,964,667	5,895,473	1,348,348	1,525,195
Piqua	Miami	9,438,996	22,518,033	1,810,283	2,323,542
Port Clinton	Ottawa	917,938	2,654,556	1,181,307	1,372,363
Portsmouth	Scioto	37,511	3,740,683	2,621,051	4,971,609
Ravenna	Portage	1,749,982	4,461,071	1,422,353	1,644,027
Reading	Hamilton	294,972	2,631,345	1,374,967	2,296,004
Reynoldsburg	Franklin	3,304,428	6,525,359	1,119,344	1,920,595
Richmond Heights	Cuyahoga	0	2,826,418	1,846,834	2,107,109
Rittman	Wayne	578,284	1,575,051	614,485	793,309
Riverside	Montgomery	8,302,951	9,885,108	1,321,156	1,413,162
Rocky River	Cuyahoga	2,093,357	9,847,886	5,732,087	6,251,004
Rossford	Wood	4,136,362	6,046,941	1,223,637	1,483,708
Salem	Columbiana	1,166,710	2,973,217	1,027,420	1,261,984
Sandusky	Erie	4,006,933	8,957,445	4,138,040	4,850,023
Seven Hills	Cuyahoga	1,642,843	4,712,248	1,973,012	2,425,439
Shaker Heights	Cuyahoga	14,940,732	33,478,391	13,478,402	14,775,519
Sharonville	Hamilton	5,575,751	8,574,597	849,072	1,584,177
Sheffield Lake	Lorain	570,508	2,405,879	1,496,293	1,782,791
Shelby	Richland	801,422	1,996,308	564,223	860,212
Sidney	Shelby	5,517,343	10,696,657	3,454,072	5,484,153
Solon	Cuyahoga	20,418,274	27,961,693	3,629,456	4,668,382
South Euclid	Cuyahoga	3,870,191	14,052,412	8,356,749	9,180,244
Springboro	Warren	9,099,113	11,438,169	1,366,536	1,831,313
Springdale	Hamilton	5,087,576	11,201,039	2,397,869	4,156,939
Springfield	Clark	5,448,824	15,471,157	5,658,147	7,758,877
St. Bernard	Hamilton	4,036,658	5,939,737	1,002,357	2,073,014
St. Clairsville	Belmont	87,937	1,026,897	764,076	992,552
St. Marys	Auglaize	3,761,390	4,759,515	311,077	728,179
Steubenville	Jefferson	891,116	5,445,086	2,622,921	4,544,452
Stow	Summit	4,815,897	12,652,136	1,348,446	7,243,412
Streetsboro	Portage	1,952,836	5,673,959	1,318,007	2,599,016
Strongsville	Cuyahoga	8,596,631	17,002,612	3,234,637	4,068,022
Sylvania	Lucas	3,486,758	7,081,343	1,764,102	2,239,799

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$0	\$52,878	\$2,761,220	\$2,814,098
2,203	54,638	(179,329)	(122,488)
3,064,559	30,378	2,309,988	5,404,925
15,935	160,859	9,927,704	10,104,498
122,904	39,164	1,455,676	1,617,744
86,864	0	3,633,657	3,720,521
707,746	307,501	25,143,820	26,159,067
105,065	130,210	3,739,250	3,974,525
70,385	85,710	7,906,290	8,062,385
996,297	416,777	5,753,751	7,166,825
384,229	0	6,205,530	6,589,759
338,388	9,521	1,284,727	1,632,636
207,628	958,541	410,863	1,577,032
230,887	182,940	2,359,072	2,772,899
98,433	158,012	5,979,390	6,235,835
451,029	29,603	3,889,646	4,370,278
9,813,689	3,343,766	7,037,036	20,194,491
42,729	26,602	1,212,862	1,282,193
46,310	0	(1,277,236)	(1,230,926)
61,259	1,106,144	1,649,641	2,817,044
0	0	335,341	335,341
71,958	893,738	3,639,068	4,604,764
0	0	719,309	719,309
27,920	219,133	534,689	781,742
0	125,609	8,346,337	8,471,946
20,082	73,625	3,503,175	3,596,882
39,609	150,964	4,372,660	4,563,233
138,291	114,347	1,458,595	1,711,233
227,348	281,308	3,598,766	4,107,422
26,119	126,482	2,134,208	2,286,809
594,648	6,729,633	11,378,591	18,702,872
134,686	286,206	6,569,528	6,990,420
24,011	137,464	461,613	623,088
55,831	116,964	963,301	1,136,096
3,238,745	190,981	1,782,778	5,212,504
1,736,740	909,960	20,646,611	23,293,311
149,472	112,574	4,610,122	4,872,168
118,633	499,898	8,988,325	9,606,856
825,504	655,631	5,562,965	7,044,100
1,483,416	240,883	5,987,981	7,712,280
121,706	25,557	3,719,460	3,866,723
4,283	0	30,062	34,345
79,756	2,587,289	1,364,291	4,031,336
341,304	93,057	466,273	900,634
385,548	3,224,752	1,798,424	5,408,724
241,131	557,660	2,276,152	3,074,943
1,087,347	93,058	11,754,185	12,934,590
474,935	8,857	4,357,752	4,841,544
(Continued)			

Summary Data from the General Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Tallmadge	Summit	\$4,370,470	\$8,070,328	\$1,124,556	\$2,379,523
Tiffin	Seneca	642,456	4,591,199	2,025,961	3,212,252
Tipp City	Miami	4,050,366	5,897,509	955,893	1,377,240
Toronto	Jefferson	770,154	1,763,545	779,459	819,302
Trenton	Butler	1,854,715	2,789,426	756,978	930,736
Trotwood	Montgomery	1,512,591	5,907,273	3,619,754	4,207,328
Troy	Miami	47,070,229	51,488,347	2,304,437	3,433,514
Twinsburg	Summit	16,025,998	21,351,172	1,568,241	2,484,258
Uhrichsville	Tuscarawas	280,967	1,095,397	589,207	626,237
Union	Montgomery	582,040	1,079,274	409,087	422,905
University Heights	Cuyahoga	1,440,441	8,901,920	5,270,401	5,659,369
Upper Arlington	Franklin	24,550,581	44,147,553	14,079,308	15,792,656
Upper Sandusky	Wyandot	686,893	1,902,135	1,114,436	1,344,258
Urbana	Champaign	1,063,834	3,112,496	1,260,418	1,791,742
Vandalia	Montgomery	14,714,641	19,183,013	2,987,632	5,737,226
Vermilion	Erie	0	3,521,441	2,799,012	3,364,078
Village of Indian Hill	Hamilton	10,778,040	17,940,357	6,287,332	7,102,067
Wadsworth	Medina	3,012,163	7,858,737	622,858	1,794,047
Wapakoneta	Auglaize	2,210,949	3,949,296	1,301,305	1,602,396
Warren	Trumbull	2,459,108	9,066,793	2,711,790	3,481,510
Warrensville Heights	Cuyahoga	1,595,360	6,374,491	1,752,013	2,529,152
Washington Court House	Fayette	781,284	2,805,094	1,250,609	1,827,814
Waterville	Lucas	896,837	2,039,967	801,867	893,512
Wauseon	Fulton	430,564	1,241,866	364,755	602,532
Waverly	Pike	230,042	891,910	452,511	473,837
Wellston	Jackson	0	1,069,883	240,807	593,823
West Carrollton	Montgomery	2,713,869	4,787,529	1,048,703	3,008,745
Westerville	Franklin	22,140,271	45,875,220	6,260,641	7,437,764
Westlake	Cuyahoga	33,454,518	50,265,053	112,816,589	14,052,677
Whitehall	Franklin	6,440,034	9,253,852	906,951	2,988,164
Wickliffe	Lake	8,908,529	13,432,988	2,183,327	2,950,015
Willard	Huron	3,616,375	5,138,229	393,368	894,007
Willoughby	Lake	7,385,865	16,504,546	4,184,866	5,933,861
Willoughby Hills	Lake	848,602	2,897,794	1,572,090	1,745,828
Willowick	Lake	1,678,176	6,394,720	4,100,092	4,667,269
Wilmington	Clinton	3,051,029	4,973,082	921,870	1,615,230
Wooster	Wayne	11,165,028	16,981,183	4,250,323	5,390,233
Worthington	Franklin	3,385,695	9,944,574	3,491,257	4,794,239
Wyoming	Hamilton	2,158,818	6,552,019	3,643,363	4,136,270
Xenia	Greene	850,375	4,137,463	1,878,680	2,017,714
Youngstown	Mahoning	0	11,105,118	4,256,122	5,979,362
Zanesville	Muskingum	1,682,205	6,418,552	3,069,723	3,747,264

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$95,421	\$235,992	\$5,359,392	\$5,690,805
484,792	29,860	864,295	1,378,947
101,503	182,888	4,235,878	4,520,269
101,529	0	842,714	944,243
622,448	29,935	1,206,307	1,858,690
0	327,879	1,372,066	1,699,945
1,573,675	212,633	46,268,525	48,054,833
235,191	363,095	18,268,628	18,866,914
36,737	0	432,423	469,160
25,209	3,000	628,160	656,369
87,633	1,231,050	1,923,868	3,242,551
10,734,256	0	17,620,641	28,354,897
5,924	75,731	476,222	557,877
144,009	247,458	929,287	1,320,754
1,317,249	1,372,384	10,756,154	13,445,787
224,598	0	(67,235)	157,363
292,071	0	10,546,219	10,838,290
3,089,476	499,554	2,475,660	6,064,690
66,484	244,541	2,035,875	2,346,900
700,249	74,882	4,810,152	5,585,283
373,140	600,805	2,871,394	3,845,339
23,830	209	953,241	977,280
23,340	35,555	1,087,560	1,146,455
68,738	78,077	492,519	639,334
7,139	11,363	399,571	418,073
0	0	476,060	476,060
0	26,858	1,751,926	1,778,784
12,036,362	328,829	26,072,265	38,437,456
1,544,312	12,590,847	22,077,217	36,212,376
1,231,197	320,258	4,714,233	6,265,688
116,809	25,126	10,341,038	10,482,973
1,609,902	535,996	2,098,324	4,244,222
1,470,320	2,018,544	7,081,821	10,570,685
164,220	38,444	949,302	1,151,966
164,892	19,818	1,542,741	1,727,451
0	172,661	3,185,191	3,357,852
53,953	2,702,135	8,834,862	11,590,950
441,790	21,489	4,687,056	5,150,335
0	220,725	2,195,024	2,415,749
59,044	188,601	1,872,104	2,119,749
3,046,118	355,489	1,724,149	5,125,756
23,219	50,610	2,597,459	2,671,288

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Alliance	Stark	\$8,851,908	\$16,186,646	\$2,803,403	\$4,824,756
Amherst	Lorain	9,183,898	13,010,999	2,232,289	3,065,120
Ashland	Ashland	4,995,169	10,464,413	3,529,322	4,273,901
Athens	Athens	7,261,615	9,731,814	924,341	3,147,737
Aurora	Portage	15,418,453	23,341,453	2,611,642	7,420,091
Avon	Lorain	24,268,098	39,860,807	9,959,325	44,340,186
Avon Lake	Lorain	10,549,997	23,605,831	10,558,831	12,110,359
Barberton	Summit	7,213,902	13,253,961	2,209,177	5,484,419
Bay Village	Cuyahoga	8,566,525	24,495,227	3,720,192	14,538,881
Beachwood	Cuyahoga	31,256,459	46,552,861	8,895,384	17,423,413
Beavercreek	Greene	7,658,428	28,733,872	18,305,567	19,471,676
Bedford	Cuyahoga	13,418,977	26,202,999	9,805,332	11,483,086
Bedford Heights	Cuyahoga	3,766,486	12,332,848	6,321,374	7,489,841
Bellbrook	Greene	3,308,386	6,551,772	3,026,004	3,344,611
Bellefontaine	Logan	5,882,015	9,553,948	789,281	3,423,802
Bellevue	Huron	5,199,184	7,763,119	1,937,750	2,284,375
Belpre	Washington	1,757,804	2,812,201	521,839	904,760
Berea	Cuyahoga	6,878,085	17,496,569	6,132,264	7,128,676
Bexley	Franklin	6,661,658	12,134,658	4,078,766	5,182,097
Blue Ash	Hamilton	32,976,766	43,770,939	6,247,042	8,793,786
Bowling Green	Wood	14,142,486	22,707,669	5,574,318	8,333,546
Brecksville	Cuyahoga	15,307,695	27,608,622	10,268,783	14,362,117
Broadview Heights	Cuyahoga	6,432,243	18,453,760	9,469,254	11,107,389
Brook Park	Cuyahoga	13,792,356	21,445,100	3,760,804	6,023,308
Brooklyn	Cuyahoga	15,718,519	22,059,340	3,479,327	6,727,245
Brookville	Montgomery	2,133,719	4,073,836	888,085	2,000,642
Brunswick	Medina	15,081,587	31,473,194	107,255,645	17,651,665
Bryan	Williams	18,976,159	23,397,995	1,199,830	1,777,632
Bucyrus	Crawford	4,011,518	6,828,377	1,866,183	2,366,539
Cambridge	Guernsey	4,663,142	10,796,705	4,215,931	5,208,696
Canal Fulton	Stark	1,302,783	2,659,347	906,432	1,037,837
Canal Winchester	Franklin	3,398,200	5,313,427	466,621	1,154,964
Canfield	Mahoning	3,044,241	6,253,668	1,391,965	2,404,527
Celina	Mercer	3,829,616	7,189,130	2,434,606	3,116,371
Centerville	Montgomery	15,649,377	32,555,253	13,855,633	14,744,627
Chardon	Geauga	4,278,454	7,481,577	1,893,251	2,512,189
Cheviot	Hamilton	1,375,294	4,531,035	2,554,978	2,905,142
Chillicothe	Ross	6,175,500	11,189,677	5,100,000	9,370,618
Cincinnati	Hamilton	445,529,000	679,748,000	157,385,000	236,347,000
Circleville	Pickaway	3,821,783	9,145,403	3,121,708	3,834,277
Clayton	Montgomery	6,024,027	11,386,510	4,679,191	7,023,196
Cleveland	Cuyahoga	283,264,000	707,318,000	152,032,000	344,433,000
Cleveland Heights	Cuyahoga	14,797,892	46,595,156	25,435,060	30,478,938
Clyde	Sandusky	2,168,326	3,555,380	470,054	2,678,478
Columbiana	Columbiana	2,528,083	4,041,168	892,267	1,112,825
Conneaut	Ashtabula	1,870,203	6,672,038	3,906,631	4,830,841

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$7,509,939	\$65,886	\$3,786,065	\$11,361,890
7,774,282	74,755	2,096,842	9,945,879
4,188,289	129,698	1,872,525	6,190,512
5,721,086	543,326	319,665	6,584,077
6,191,896	3,013,503	6,715,963	15,921,362
6,532,980	146,413	(11,158,772)	(4,479,379)
8,821,082	2,290,728	383,662	11,495,472
3,836,497	236,644	3,696,401	7,769,542
10,299,269	653,066	(995,989)	9,956,346
4,918,214	3,783,949	20,427,285	29,129,448
7,568,935	41,526	1,651,735	9,262,196
4,515,464	207,081	9,997,368	14,719,913
1,622,492	59,078	3,161,437	4,843,007
451,554	1,543,357	1,212,250	3,207,161
1,582,507	3,150,274	1,397,365	6,130,146
3,449,213	0	2,029,531	5,478,744
425,296	2,780	1,479,365	1,907,441
7,295,506	6,106	3,066,281	10,367,893
1,625,067	1,377,465	3,950,029	6,952,561
8,660,795	692,613	25,623,745	34,977,153
11,002,624	327,994	3,043,505	14,374,123
5,785,026	1,081,856	6,379,623	13,246,505
3,816,380	184,901	3,345,090	7,346,371
11,398,182	3,053,880	969,730	15,421,792
6,955,531	99,272	8,277,292	15,332,095
706,690	433,040	933,464	2,073,194
8,752,302	1,696,317	3,372,910	13,821,529
14,512,358	176,143	6,931,862	21,620,363
3,953,492	34,506	473,840	4,461,838
4,414,668	153,844	1,019,497	5,588,009
857,133	116,993	647,384	1,621,510
1,007,567	218,153	2,932,743	4,158,463
2,031,150	80,482	1,737,509	3,849,141
2,846,921	15,379	1,210,459	4,072,759
2,553,700	2,297,467	12,959,459	17,810,626
2,292,035	757,469	1,919,884	4,969,388
833,461	40,986	751,446	1,625,893
2,115,749	52,029	(348,719)	1,819,059
337,809,000	40,833,000	64,759,000	443,401,000
3,686,017	668,734	956,375	5,311,126
1,918,607	175,556	2,269,151	4,363,314
311,962,000	12,028,000	38,895,000	362,885,000
9,004,913	5,334,476	1,776,829	16,116,218
679,894	520,107	(323,099)	876,902
1,542,036	118,292	1,268,015	2,928,343
799,921	345,329	695,947	1,841,197
(Continued)			

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Cortland	Trumbull	\$1,725,302	\$4,501,764	\$2,602,018	\$2,821,331
Coshocton	Coshocton	2,571,982	4,570,375	948,168	1,895,478
Cuyahoga Falls	Summit	12,805,918	49,778,574	14,541,026	28,405,685
Dayton	Montgomery	73,139,565	190,904,101	34,069,775	64,044,352
Deer Park	Hamilton	1,818,838	3,908,474	1,712,028	2,306,932
Defiance	Defiance	6,279,419	10,476,867	743,299	2,374,130
Delaware	Delaware	21,389,425	35,113,448	5,854,927	28,544,746
Delphos	Allen	892,402	2,710,389	1,132,204	1,364,496
Dover	Tuscarawas	4,220,290	8,722,534	3,130,235	3,657,561
East Cleveland	Cuyahoga	3,510,767	17,085,909	10,518,225	15,009,965
East Liverpool	Columbiana	669,507	3,920,495	2,331,793	2,958,538
East Palestine	Columbiana	596,889	5,263,810	1,304,107	4,416,090
Eastlake	Lake	2,342,790	10,094,907	5,809,762	6,784,836
Eaton	Preble	6,332,204	8,092,139	1,136,571	1,434,217
Elyria	Lorain	7,940,809	26,866,935	7,955,423	16,730,725
Englewood	Montgomery	12,996,186	17,076,162	1,854,937	3,690,566
Euclid	Cuyahoga	8,762,841	43,365,031	21,252,824	32,227,345
Fairborn	Greene	11,642,162	30,373,792	13,424,858	18,299,240
Fairfield	Butler	28,720,258	41,790,507	9,603,563	15,068,534
Fairlawn	Summit	14,187,879	19,356,260	1,847,510	3,539,911
Fairview Park	Cuyahoga	4,395,997	13,835,403	7,304,690	8,303,489
Findlay	Hancock	17,488,087	27,872,105	3,838,542	8,966,580
Forest Park	Hamilton	12,479,233	25,698,074	11,438,064	16,638,958
Fostoria	Seneca	2,613,340	7,473,769	1,244,391	2,778,849
Franklin	Warren	9,478,573	14,646,499	4,228,431	6,246,067
Fremont	Sandusky	9,794,277	14,996,454	2,331,328	3,950,723
Gahanna	Franklin	30,817,830	40,910,639	4,546,316	8,875,475
Galion	Crawford	6,927,665	11,574,394	2,031,293	4,115,645
Garfield Heights	Cuyahoga	1,218,448	25,862,881	22,246,520	28,826,886
Geneva	Ashtabula	2,448,107	5,207,140	2,158,905	2,770,065
Girard	Trumbull	1,179,131	4,985,644	3,282,902	3,998,348
Grandview Heights	Franklin	5,029,100	9,727,335	3,051,752	5,183,458
Green	Summit	45,964,206	63,794,113	5,057,174	15,487,275
Greenville	Darke	4,570,331	8,941,971	1,038,278	3,168,213
Grove City	Franklin	43,043,762	59,317,977	13,618,943	15,618,441
Groveport	Franklin	4,046,679	6,004,891	893,673	1,790,069
Hamilton	Butler	27,857,423	43,933,519	11,367,539	16,403,741
Harrison	Hamilton	1,965,641	6,514,904	3,775,645	4,707,590
Heath	Licking	5,827,896	8,728,314	1,857,253	2,314,499
Highland Heights	Cuyahoga	9,829,641	19,798,735	7,734,790	8,629,714
Hillard	Franklin	17,082,811	27,753,255	6,366,558	9,896,309
Hillsboro	Highland	1,793,567	3,661,673	1,096,179	1,422,270
Hubbard	Trumbull	518,470	2,182,385	446,655	904,647
Huber Heights	Montgomery	29,471,289	56,054,356	23,148,081	35,237,184
Hudson	Summit	19,727,887	36,403,624	9,624,269	18,247,767
Huron	Erie	3,415,334	5,856,413	1,499,892	2,465,767
Independence	Cuyahoga	13,997,564	35,122,028	5,288,284	18,846,470
Indian Hills	Hamilton	16,759,619	24,088,891	6,390,295	7,388,878
Ironton	Lawrence	1,756,214	5,601,353	3,069,422	3,365,526
Jackson	Jackson	5,348,605	7,328,364	845,688	1,690,338
Kent	Portage	17,832,980	35,723,636	4,213,470	18,557,742

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$1,175,084	\$33,020	\$472,329	\$1,680,433
2,281,139	7,346	386,412	2,674,897
18,529,451	1,870,114	973,324	21,372,889
86,084,847	11,900,572	28,874,330	126,859,749
430,223	0	1,171,319	1,601,542
6,442,834	403,861	1,256,042	8,102,737
15,892,036	171,094	(9,494,428)	6,568,702
596,321	0	749,572	1,345,893
3,158,955	103,666	1,802,352	5,064,973
4,634,584	106,041	(2,664,681)	2,075,944
923,689	112,440	(74,172)	961,957
63,243	0	784,477	847,720
2,532,259	85,339	692,473	3,310,071
4,952,697	39,538	1,665,687	6,657,922
14,384,171	569,402	(4,817,363)	10,136,210
4,649,268	4,340,896	4,395,432	13,385,596
7,455,359	36,008	3,646,319	11,137,686
11,021,331	765,751	287,470	12,074,552
17,004,137	463,874	9,253,962	26,721,973
4,462,130	266,417	11,087,802	15,816,349
3,973,992	24,301	1,533,621	5,531,914
11,878,858	1,237,557	5,789,110	18,905,525
8,311,128	318,297	429,691	9,059,116
4,040,943	484,934	169,043	4,694,920
4,534,704	145,969	3,719,759	8,400,432
8,780,091	1,713,336	552,304	11,045,731
11,995,875	3,515,864	16,523,425	32,035,164
2,993,261	12,604	4,452,884	7,458,749
2,056,744	0	(5,020,749)	(2,964,005)
909,171	48,307	1,479,597	2,437,075
882,963	61,452	42,881	987,296
1,696,959	1,249,920	1,596,998	4,543,877
18,932,419	8,181,271	21,193,148	48,306,838
1,553,761	2,559,370	1,660,627	5,773,758
18,929,825	2,997,481	21,772,230	43,699,536
1,073,960	1,742,963	1,397,899	4,214,822
16,807,192	23,388	10,699,198	27,529,778
1,104,726	456,987	245,601	1,807,314
3,137,514	42,354	3,233,947	6,413,815
3,032,698	64,448	8,071,875	11,169,021
14,293,576	520,519	3,042,851	17,856,946
1,234,307	191,359	813,737	2,239,403
218,854	696,612	362,272	1,277,738
17,195,196	686,896	2,935,080	20,817,172
10,022,241	693,714	7,439,902	18,155,857
2,652,271	7,679	730,696	3,390,646
16,178,058	1,409,336	(1,311,836)	16,275,558
6,256,825	0	10,443,188	16,700,013
2,129,953	25,253	80,621	2,235,827
3,196,962	595,657	1,845,407	5,638,026
12,559,069	2,863,740	1,743,085	17,165,894
(Continued)			

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Kettering	Montgomery	\$61,632,592	\$81,362,971	\$14,582,794	\$18,340,891
Kirtland	Lake	1,632,767	4,856,945	2,553,051	3,207,798
Lakewood	Cuyahoga	11,813,420	43,273,545	24,116,036	27,512,666
Lancaster	Fairfield	10,905,553	24,448,494	6,312,552	12,797,415
Lebanon	Warren	18,464,275	27,792,594	7,662,942	9,543,516
Lima	Allen	11,120,274	33,538,722	18,174,925	20,384,679
Logan	Hocking	1,771,762	3,734,696	1,106,171	1,376,337
London	Madison	3,517,334	6,702,403	2,382,257	2,906,197
Lorain	Lorain	10,323,076	48,649,943	17,044,662	21,242,915
Louisville	Stark	2,011,211	3,881,043	992,720	1,292,930
Loveland	Hamilton	2,349,056	9,742,597	3,026,408	4,261,011
Lyndhurst	Cuyahoga	15,819,122	28,090,941	10,120,852	11,360,958
Macedonia	Summit	5,926,386	12,516,056	3,168,527	5,725,050
Mansfield	Richland	8,475,892	30,905,866	14,122,298	18,216,844
Maple Heights	Cuyahoga	436,351	14,324,044	11,168,424	14,192,023
Marietta	Washington	8,430,094	12,990,733	2,242,184	5,293,731
Marion	Marion	5,144,953	16,090,969	5,965,365	11,151,309
Martins Ferry	Belmont	1,984,846	4,263,191	1,627,599	1,955,706
Marysville	Union	27,552,078	33,603,796	4,034,500	19,010,663
Mason City	Warren	42,451,965	64,039,361	12,066,094	22,093,624
Massillon	Stark	2,935,808	14,521,616	5,741,523	9,474,384
Maumee	Lucas	31,486,407	44,011,619	4,013,438	9,477,663
Mayfield Heights	Cuyahoga	16,492,062	26,789,796	7,069,366	8,717,639
Medina	Medina	47,052,642	59,132,365	4,965,989	9,105,409
Mentor	Lake	25,850,874	63,959,681	25,347,409	31,974,889
Mentor-On-The-Lake	Lake	1,350,184	5,159,942	654,712	3,475,307
Miamisburg	Montgomery	15,444,148	27,571,060	4,450,074	13,506,086
Middleburg Hts	Cuyahoga	5,988,156	15,140,235	5,290,754	6,696,896
Middletown	Butler	22,392,536	54,852,131	24,679,152	30,675,501
Milford	Clermont	6,206,051	9,836,656	3,343,833	4,101,754
Monroe	Butler	8,358,583	32,161,057	22,560,177	23,582,403
Montgomery	Hamilton	27,955,883	40,774,892	9,789,855	11,699,669
Moraine	Montgomery	11,974,943	16,688,114	2,362,529	4,460,263
Mount Healthy	Hamilton	492,521	2,390,537	1,694,815	2,021,379
Mount Vernon	Knox	6,370,283	13,453,632	4,072,752	5,139,243
Munroe Falls	Summit	3,415,985	5,094,959	1,168,473	1,275,360
Napoleon	Henry	4,325,252	6,983,926	1,444,267	1,867,779
Nelsonville	Athens	3,080,472	4,508,383	1,186,376	1,474,460
New Albany	Franklin	23,497,772	34,020,527	2,018,229	10,357,083
New Carlisle	Clark	1,004,144	4,609,107	2,444,614	3,126,500
New Franklin	Summit	2,993,763	7,150,544	3,534,695	3,946,374
New Philadelphia	Tuscarawas	4,285,458	11,099,132	4,897,008	6,134,096
Newark	Licking	10,816,112	25,609,772	6,607,073	9,016,479
Niles	Trumbull	7,299,588	15,559,658	2,050,656	3,804,719
North Canton	Stark	9,134,242	13,798,943	1,529,561	4,467,018
North Olmsted	Cuyahoga	12,241,721	31,322,392	12,876,972	14,183,271
North Ridgeville	Lorain	9,695,301	21,300,619	10,130,180	12,129,073
North Royalton	Cuyahoga	16,354,624	28,608,273	8,306,813	10,327,548
Northwood	Wood	6,995,864	8,986,924	1,157,930	1,460,731
Norton	Summit	5,912,877	11,745,759	4,353,883	5,142,951

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$22,404,582	\$0	\$40,617,498	\$63,022,080
1,203,417	2,790	442,940	1,649,147
7,520,859	1,103,061	7,136,959	15,760,879
10,103,224	430,940	1,116,915	11,651,079
13,798,411	183,215	4,267,452	18,249,078
6,457,242	1,093,744	5,603,057	13,154,043
971,668	65,833	1,320,858	2,358,359
1,669,081	1,263,012	864,113	3,796,206
24,195,292	198,749	3,012,987	27,407,028
808,508	28,886	1,750,719	2,588,113
3,538,663	16,986	1,925,937	5,481,586
11,962,486	236,152	4,531,345	16,729,983
2,863,260	1,972,867	1,954,879	6,791,006
9,421,867	41,657	3,225,498	12,689,022
1,976,148	3,716	(1,847,843)	132,021
5,414,290	217,097	2,065,615	7,697,002
7,497,804	318,977	(2,877,121)	4,939,660
1,984,219	13,558	309,708	2,307,485
16,811,739	217,818	(2,436,424)	14,593,133
17,358,094	10,426,125	14,161,518	41,945,737
6,452,475	102,782	(1,508,025)	5,047,232
22,592,384	42,740	11,898,832	34,533,956
8,730,342	969,442	8,372,373	18,072,157
37,556,781	2,623,818	9,846,357	50,026,956
9,010,950	5,080,438	17,893,404	31,984,792
1,537,812	44,391	102,432	1,684,635
13,946,264	75,163	43,547	14,064,974
3,493,048	266,188	4,684,103	8,443,339
18,413,258	344,239	5,419,133	24,176,630
2,565,746	70,923	3,098,233	5,734,902
1,948,385	348,919	6,281,350	8,578,654
15,372,133	148,421	13,554,669	29,075,223
6,461,100	694,458	5,072,293	12,227,851
135,361	7,631	226,166	369,158
3,764,988	374,348	4,175,053	8,314,389
1,891,784	6,293	1,921,522	3,819,599
3,324,252	51,560	1,740,335	5,116,147
1,590,640	18,057	1,425,226	3,033,923
13,185,599	1,284,622	9,193,223	23,663,444
1,149,281	326,329	6,997	1,482,607
2,029,111	38,426	1,136,633	3,204,170
3,155,548	49,034	1,760,454	4,965,036
13,061,740	534,701	2,996,852	16,593,293
2,985,811	3,393,734	5,375,394	11,754,939
6,766,102	2,365,977	199,846	9,331,925
11,567,206	875,618	4,696,297	17,139,121
4,443,850	75,088	4,652,608	9,171,546
15,979,291	448,601	1,852,833	18,280,725
5,836,472	0	1,689,721	7,526,193
3,955,122	253,427	2,394,259	6,602,808

(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Norwalk	Huron	\$10,049,232	\$15,080,795	\$804,420	\$2,919,565
Norwood	Hamilton	3,504,442	12,442,652	7,517,534	9,840,624
Oakwood	Montgomery	10,832,850	15,268,277	3,533,441	6,985,135
Oberlin	Lorain	13,228,935	16,543,430	1,755,855	2,564,977
Olmstead Falls	Cuyahoga	4,067,542	11,635,084	6,452,146	7,120,019
Ontario	Richland	6,617,408	9,293,505	1,352,323	2,257,238
Oregon	Lucas	36,946,023	49,744,628	7,501,120	9,186,663
Orrville	Wayne	5,827,585	8,697,454	1,305,740	2,818,610
Oxford	Butler	12,700,290	18,913,096	3,070,648	5,741,131
Painesville	Lake	11,012,803	15,663,011	1,778,433	4,713,120
Parma	Cuyahoga	13,325,113	38,225,342	17,735,765	23,649,541
Parma Heights	Cuyahoga	2,438,106	14,455,830	10,505,960	14,903,897
Pataskala	Licking	5,602,178	8,562,396	1,014,379	2,302,877
Pepper Pike	Cuyahoga	3,777,558	10,222,121	5,132,416	6,219,872
Perrysburg	Wood	9,216,267	16,608,156	4,479,873	7,276,667
Pickerington	Fairfield	6,628,113	11,564,164	4,077,634	6,891,548
Piqua	Miami	14,667,806	29,416,064	2,907,969	3,609,263
Port Clinton	Ottawa	1,950,883	5,077,997	1,788,230	2,058,893
Portsmouth	Scioto	2,176,357	11,542,597	5,243,430	8,201,882
Ravenna	Portage	4,960,590	16,546,797	2,562,469	3,254,905
Reading	Hamilton	1,665,794	6,389,191	1,981,334	3,426,942
Reynoldsburg	Franklin	15,633,070	21,880,041	4,455,233	6,077,258
Richmond Heights	Cuyahoga	211,292	13,544,964	10,906,297	12,967,438
Rittman	Wayne	1,882,135	3,699,686	1,259,460	1,608,145
Riverside	Montgomery	10,115,967	15,386,408	4,656,687	5,443,079
Rocky River	Cuyahoga	8,941,560	21,398,330	9,697,657	12,257,384
Rossford	Wood	7,972,610	12,065,659	3,281,975	4,556,665
Salem	Columbiana	2,332,821	5,810,684	2,507,745	3,919,370
Sandusky	Erie	9,819,463	26,035,610	12,696,531	20,795,192
Seven Hills	Cuyahoga	5,143,331	13,193,733	6,540,505	9,507,665
Shaker Heights	Cuyahoga	34,954,715	59,656,533	19,215,267	21,936,315
Sharonville	Hamilton	13,160,020	21,540,031	4,633,086	10,728,856
Sheffield Lake	Lorain	1,102,342	8,535,492	3,043,018	6,620,342
Shelby	Richland	10,237,777	12,413,322	1,245,952	1,690,760
Sidney	Shelby	9,392,718	16,397,530	5,043,657	7,383,783
Solon	Cuyahoga	33,930,506	51,673,077	12,837,979	17,789,743
South Euclid	Cuyahoga	12,007,012	29,561,602	13,478,463	34,640,030
Springboro	Warren	14,407,111	25,106,032	5,711,817	9,667,894
Springdale	Hamilton	6,532,898	13,728,228	3,431,094	5,784,983
Springfield	Clark	16,825,127	54,116,394	12,495,695	19,464,619
St. Bernard	Hamilton	6,485,657	9,006,148	1,110,451	2,829,281
St. Clairsville	Belmont	388,347	3,610,249	2,027,800	2,601,927
St. Marys	Auglaize	11,209,079	14,803,480	940,003	1,824,314
Steubenville	Jefferson	4,942,493	14,231,201	5,541,947	9,196,115
Stow	Summit	12,113,051	24,203,851	2,245,369	11,796,620
Streetsboro	Portage	5,056,124	10,600,973	2,118,413	3,908,153
Strongsville	Cuyahoga	22,227,680	45,526,628	15,907,421	27,427,305
Sylvania	Lucas	19,174,466	25,620,696	3,978,265	4,735,184

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$9,353,932	\$52,878	\$2,754,420	\$12,161,230
2,784,400	54,638	(237,010)	2,602,028
5,942,776	30,378	2,309,988	8,283,142
3,956,658	248,567	9,773,228	13,978,453
3,253,036	46,748	1,215,281	4,515,065
3,444,478	0	3,591,789	7,036,267
15,263,038	307,501	24,987,426	40,557,965
1,979,787	159,807	3,739,250	5,878,844
1,540,038	4,323,342	7,308,585	13,171,965
6,625,451	416,777	3,907,663	10,949,891
962,363	0	13,613,438	14,575,801
1,232,475	9,521	(1,690,063)	(448,067)
4,906,419	958,541	394,559	6,259,519
1,705,152	182,940	2,114,157	4,002,249
4,588,909	163,722	4,578,858	9,331,489
2,886,896	29,603	1,756,117	4,672,616
15,041,701	3,915,618	6,849,482	25,806,801
1,774,461	31,781	1,212,862	3,019,104
4,845,692	0	(1,504,977)	3,340,715
10,536,628	1,106,144	1,649,120	13,291,892
2,659,979	5,104	297,166	2,962,249
8,471,900	3,691,815	3,639,068	15,802,783
158,130	0	419,396	577,526
1,337,719	219,133	534,689	2,091,541
1,678,082	138,053	8,127,194	9,943,329
6,191,721	73,625	2,875,600	9,140,946
3,607,927	150,964	3,750,103	7,508,994
1,382,022	114,347	394,945	1,891,314
5,670,545	281,308	(711,435)	5,240,418
2,506,342	132,753	1,046,973	3,686,068
20,023,506	6,729,633	10,967,079	37,720,218
5,685,920	286,206	4,839,049	10,811,175
1,357,839	137,464	419,847	1,915,150
9,642,297	116,964	963,301	10,722,562
5,833,871	1,545,467	1,634,409	9,013,747
12,326,763	909,960	20,646,611	33,883,334
6,999,406	112,574	(12,190,408)	(5,078,428)
6,248,375	499,898	8,689,865	15,438,138
2,218,334	655,631	5,069,280	7,943,245
31,515,875	240,883	2,895,017	34,651,775
2,431,850	25,557	3,719,460	6,176,867
1,115,820	0	(107,498)	1,008,322
9,288,324	2,587,289	1,103,553	12,979,166
5,052,048	93,057	(110,019)	5,035,086
7,920,647	3,224,752	1,261,832	12,407,231
3,859,008	557,660	2,276,152	6,692,820
11,748,185	93,058	6,258,080	18,099,323
16,518,903	8,857	4,357,752	20,885,512
			(Continued)

Summary Data from the Governmental Fund Balance Sheet
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Cash and Investments	Total Assets	Deferred Revenue	Total Liabilities
Tallmadge	Summit	\$5,934,773	\$12,667,397	\$2,299,723	\$5,769,322
Tiffin	Seneca	3,279,271	8,875,908	3,149,360	4,603,264
Tipp City	Miami	5,492,192	9,440,202	2,464,743	3,946,323
Toronto	Jefferson	1,390,991	2,875,495	1,142,870	1,245,736
Trenton	Butler	3,152,497	4,478,830	1,105,190	1,491,583
Trotwood	Montgomery	3,176,381	12,963,307	8,864,034	12,046,548
Troy	Miami	52,950,926	60,528,663	3,207,936	4,428,670
Twinsburg	Summit	23,877,607	30,851,334	3,058,397	4,740,134
Uhrichsville	Tuscarawas	1,063,127	3,089,377	1,579,615	1,687,130
Union	Montgomery	2,002,888	4,718,725	2,521,233	3,059,322
University Heights	Cuyahoga	2,929,215	12,374,886	7,125,196	8,009,674
Upper Arlington	Franklin	43,979,950	67,046,337	17,158,747	24,722,850
Upper Sandusky	Wyandot	1,426,575	3,753,853	1,933,529	2,334,113
Urbana	Champaign	3,404,906	8,273,853	2,081,632	3,591,688
Vandalia	Montgomery	20,119,420	28,723,248	3,698,683	11,366,870
Vermilion	Erie	4,810,893	10,075,680	4,222,402	5,049,380
Village of Indian Hill	Hamilton	16,759,619	24,088,891	6,390,295	7,388,878
Wadsworth	Medina	16,977,484	28,325,465	2,946,449	6,748,521
Wapakoneta	Auglaize	5,652,480	8,332,561	1,963,317	2,300,814
Warren	Trumbull	7,672,045	26,675,814	5,569,969	8,112,949
Warrensville Heights	Cuyahoga	8,209,539	15,491,036	4,133,132	12,668,507
Washington Court House	Fayette	3,448,603	8,359,051	3,703,847	4,560,999
Waterville	Lucas	1,543,080	3,287,268	1,159,493	1,485,445
Wauseon	Fulton	3,561,596	5,062,998	623,879	876,857
Waverly	Pike	1,025,739	2,518,781	1,246,064	1,346,837
Wellston	Jackson	4,084,563	6,021,053	649,143	1,534,605
West Carrollton	Montgomery	3,716,188	7,497,264	1,948,436	4,664,199
Westerville	Franklin	50,311,801	90,369,379	20,858,269	37,936,417
Westlake	Cuyahoga	63,722,530	94,162,788	20,793,351	28,064,463
Whitehall	Franklin	13,438,674	17,481,786	1,292,113	4,050,303
Wickliffe	Lake	10,744,948	16,672,874	3,483,606	4,820,471
Willard	Huron	6,101,054	8,145,353	550,019	1,693,550
Willoughby	Lake	14,803,614	32,161,207	8,304,934	19,055,740
Willoughby Hills	Lake	2,513,211	6,862,235	3,668,817	4,506,974
Willowick	Lake	6,087,068	13,652,803	6,848,936	7,888,723
Wilmington	Clinton	5,271,581	9,387,055	2,489,842	4,423,973
Wooster	Wayne	16,440,645	26,451,255	7,891,105	10,094,639
Worthington	Franklin	13,164,437	21,486,427	4,673,261	8,367,700
Wyoming	Hamilton	4,881,491	10,404,736	3,819,665	4,820,322
Xenia	Greene	8,433,058	15,264,248	3,650,723	4,891,770
Youngstown	Mahoning	7,317,794	35,134,975	14,308,395	34,486,759
Zanesville	Muskingum	5,835,708	14,047,778	4,736,567	6,759,105

Reserved Fund Balance	Unreserved/ Designated Assigned Fund Balance	Unreserved/ Undesignated Unassigned Fund Balance	Total Fund Balance
\$1,377,288	\$304,353	\$5,216,434	\$6,898,075
3,454,936	29,860	787,848	4,272,644
1,890,478	182,888	3,420,513	5,493,879
626,608	200,124	803,027	1,629,759
1,769,780	29,935	1,187,532	2,987,247
1,538,308	327,879	(949,428)	916,759
9,335,271	496,197	46,268,525	56,099,993
7,982,988	363,095	17,765,117	26,111,200
1,011,972	0	390,275	1,402,247
1,152,099	3,000	504,304	1,659,403
1,508,273	1,231,050	1,625,889	4,365,212
29,451,520	0	12,871,967	42,323,487
1,027,793	75,731	316,216	1,419,740
1,269,802	2,753,387	658,976	4,682,165
8,983,030	1,372,384	7,000,964	17,356,378
316,972	0	4,709,328	5,026,300
6,256,825	0	10,443,188	16,700,013
19,031,508	499,554	2,045,882	21,576,944
3,053,087	942,785	2,035,875	6,031,747
13,677,831	74,882	4,810,152	18,562,865
5,000,932	600,805	(2,779,208)	2,822,529
2,942,661	209	855,182	3,798,052
647,036	67,227	1,087,560	1,801,823
3,615,545	78,077	492,519	4,186,141
761,010	11,363	399,571	1,171,944
4,505,550		(19,102)	4,486,448
1,349,344	26,858	1,456,863	2,833,065
32,044,754	2,064,334	18,323,874	52,432,962
32,829,646	12,606,454	20,662,225	66,098,325
8,394,772	322,478	4,714,233	13,431,483
1,486,239	25,126	10,341,038	11,852,403
4,221,624	584,753	1,645,426	6,451,803
9,340,203	2,018,544	1,746,720	13,105,467
1,470,607	38,444	846,210	2,355,261
4,197,507	101,610	1,464,963	5,764,080
2,335,804	172,661	2,454,617	4,963,082
4,302,104	3,239,525	8,814,987	16,356,616
8,481,090	21,489	4,616,148	13,118,727
3,168,618	220,772	2,195,024	5,584,414
6,359,366	2,141,008	1,872,104	10,372,478
11,092,295	355,489	(10,799,568)	648,216
4,732,117	50,610	2,505,946	7,288,673

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Alliance	Stark	\$808,876	\$8,046,213	\$0	\$251,838
Amherst	Lorain	848,115	3,187,736	0	83,951
Ashland	Ashland	659,663	6,783,825	0	1,757,057
Athens	Athens	778,973	5,961,113	140,221	917,873
Aurora	Portage	1,259,705	9,919,697	1,432,733	109,273
Avon	Lorain	1,616,742	5,152,086	0	422,012
Avon Lake	Lorain	3,867,712	6,875,408	0	908,736
Barberton	Summit	950,166	11,199,981	0	1,868,733
Bay Village	Cuyahoga	3,454,293	4,912,030	0	244,658
Beachwood	Cuyahoga	2,285,026	25,227,131	4,466,149	1,994,018
Beavercreek	Greene	1,328,027	0	125,911	729,713
Bedford	Cuyahoga	2,217,431	8,990,512	0	1,024,398
Bedford Heights	Cuyahoga	1,319,519	8,008,081	0	2,737,659
Bellbrook	Greene	597,698	0	0	31,946
Bellefontaine	Logan	460,801	4,917,561	22,613	152,511
Bellevue	Huron	231,005	3,466,345	0	22,235
Belpre	Washington	299,292	1,079,426	0	964,552
Berea	Cuyahoga	1,596,129	10,454,513	260,819	544,031
Bexley	Franklin	646,302	6,543,407	183,380	894,231
Blue Ash	Hamilton	2,090,590	29,937,730	927,172	641,709
Bowling Green	Wood	1,629,720	6,028,705	2,496,539	1,732,034
Brecksville	Cuyahoga	1,827,880	12,698,641	0	59,075
Broadview Heights	Cuyahoga	8,867,233	0	0	552,327
Brook Park	Cuyahoga	1,660,773	15,456,658	325,486	1,984,816
Brooklyn	Cuyahoga	662,246	12,591,624	267,316	1,021,729
Brookville	Montgomery	152,294	2,543,824	0	786,082
Brunswick	Medina	1,419,130	3,036,373	0	65,574
Bryan	Williams	6,540,412	0	0	162,563
Bucyrus	Crawford	491,949	2,655,608	34,334	389,574
Cambridge	Guernsey	291,815	4,608,977	0	232,307
Canal Fulton	Stark	206,707	1,900,832	0	6,673
Canal Winchester	Franklin	380,192	4,291,159	0	144,099
Canfield	Mahoning	0	2,450,104	0	297,857
Celina	Mercer	282,260	3,845,942	557,698	222,094
Centerville	Montgomery	13,139,217	0	0	308,083
Chardon	Geauga	393,798	5,488,804	0	72,140
Cheviot	Hamilton	1,664,223	1,606,344	71,443	199,246
Chillicothe	Ross	913,458	8,838,118	207,975	2,867,039
Cincinnati	Hamilton	262,709,000	0	0	19,825,000
Circleville	Pickaway	754,999	1,662,384	210,458	184,342
Clayton	Montgomery	366,512	1,395,724	117,105	640,924
Cleveland	Cuyahoga	36,618,000	277,857,000	43,994,000	33,669,000
Cleveland Heights	Cuyahoga	6,782,760	19,359,768	684,795	2,542,197
Clyde	Sandusky	528,881	2,741,570	0	200,610

(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
\$1,114,381	\$0	\$282,747	\$666,647	\$11,170,702	\$0
642,303	0	201,514	134,726	5,098,345	0
1,623,263	0	682,122	213,584	11,719,514	0
1,170,855	1,759	1,935,841	277,326	11,183,961	4,000
554,695	0	190,320	123,944	13,590,367	3,128
1,393,634	0	808,206	269,102	9,661,782	216,810
1,883,889	0	491,193	126,338	14,153,276	37,061
2,743,019	0	628,885	272,449	17,663,233	217,928
1,740,178	0	546,090	495,548	11,392,797	0
657,853	0	1,986,768	806,857	37,423,802	0
2,121,588	0	708,227	64,207	5,077,673	0
1,938,999	0	1,742,124	157,659	16,071,123	11,747
860,055	0	368,284	288,821	13,582,419	0
525,606	4,517	143,902	13,918	1,317,587	0
1,015,152	0	589,958	103,224	7,261,820	0
870,973	0	236,348	155,149	4,982,055	0
227,480	0	247,314	89,325	2,907,389	0
1,511,889	1,267	1,712,635	195,237	16,276,520	0
1,413,288	0	311,542	257,773	10,249,923	0
1,467,619	0	550,030	32,357	35,647,207	0
2,144,455	0	744,969	281,246	15,057,668	0
1,152,867	0	616,687	572,800	16,927,950	32,985
795,134	38,115	1,149,438	190,471	11,592,718	0
1,551,400	0	949,123	186,335	22,114,591	101,387
1,192,508	0	520,596	193,945	16,449,964	43,705
570,531	0	119,083	36,024	4,207,838	4,062
1,390,280	0	1,107,689	52,296	7,071,342	0
717,089	0	540,995	473,748	8,434,807	2,050
615,100	0	56,258	229,717	4,472,540	0
2,831,792	0	672,176	124,891	8,761,958	92,278
274,452	0	36,027	44,635	2,469,326	0
419,162	186,292	386,978	228,495	6,036,377	25,901
424,413	4,239	114,315	77,482	3,368,410	182,115
986,370	0	427,971	850,602	7,172,937	13,900
2,598,824	18,668	419,979	441,308	16,926,079	0
279,272	0	1,076,678	227,809	7,538,501	100,000
644,126	0	123,258	92,784	4,401,424	0
2,103,449	34,087	1,586,492	354,498	16,905,116	1,163,443
42,791,000	0	7,294,000	13,498,000	346,117,000	2,639,000
1,930,175	0	601,577	128,089	5,472,024	0
1,009,584	0	4,778	31,698	3,566,325	31,390
3,934,000	0	37,697,000	56,680,000	490,449,000	9,133,000
4,610,998	2,802	3,939,284	1,775,012	39,697,616	109,590
313,118	25,695	64,954	107,117	3,981,945	63,635

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Columbiana	Columbiana	\$2,174,106	\$0	\$0	\$222,704
Conneaut	Ashtabula	296,297	2,001,019	162,971	20,835
Cortland	Trumbull	467,289	0	0	72,541
Coshocton	Coshocton	409,840	2,082,495	37,541	316,628
Cuyahoga Falls	Summit	9,628,458	0	4,660,104	3,495,461
Dayton	Montgomery	7,842,789	100,362,688	13,300,199	26,012,836
Deer Park	Hamilton	2,063,128	0	0	132,670
Defiance	Defiance	541,693	5,379,964	0	663,481
Delaware	Delaware	1,286,633	10,269,766	51,455	1,067,619
Delphos	Allen	301,165	1,649,181	0	506,880
Dover	Tuscarawas	755,629	3,874,604	0	806,117
East Cleveland	Cuyahoga	1,454,199	7,995,978	8,536	352,563
East Liverpool	Columbiana	191,236	2,586,777	0	6,980
East Palestine	Columbiana	950,018	0	0	263,573
Eastlake	Lake	1,314,238	6,561,895	266,889	1,508,538
Eaton	Preble	530,351	966,924	0	111,659
Elyria	Lorain	1,117,207	18,047,407	738,367	1,704,957
Englewood	Montgomery	846,168	5,626,416	0	209,851
Euclid	Cuyahoga	1,676,899	23,868,290	0	5,626,475
Fairborn	Greene	1,624,967	7,720,476	715,517	2,886,678
Fairfield	Butler	18,700,718	0	0	1,178,685
Fairlawn	Summit	829,445	7,049,418	3,038,493	366,067
Fairview Park	Cuyahoga	2,646,582	4,825,944	0	732,962
Findlay	Hancock	2,349,758	0	0	2,163,796
Forest Park	Hamilton	8,432,828	0	0	71,160
Fostoria	Seneca	655,794	4,457,317	0	504,604
Franklin	Warren	377,471	5,973,040	227,839	31,206
Fremont	Sandusky	810,907	7,766,274	0	29,388
Gahanna	Franklin	1,534,422	14,405,894	421,791	3,043,979
Galion	Crawford	351,693	2,065,206	471,432	1,088,109
Garfield Heights	Cuyahoga	6,800,283	7,697,011	283,779	3,481,525
Geneva	Ashtabula	336,952	2,588,696	0	363,696
Girard	Trumbull	239,456	3,489,582	0	0
Grandview Heights	Franklin	1,519,315	5,338,540	0	934,015
Green	Summit	1,407,428	16,983,203	461,015	237,839
Greenville	Darke	1,195,459	5,662,105	0	42,605
Grove City	Franklin	925,699	18,304,508	1,018,265	176,639
Groveport	Franklin	270,810	5,966,550	0	2,231,824
Hamilton	Butler	5,725,965	16,772,317	0	5,209,411
Harrison	Hamilton	1,171,336	2,878,774	0	0
Heath	Licking	5,389,691	0	0	400,975
Highland Heights	Cuyahoga	744,822	9,824,731	39,008	392,668
Hillard	Franklin	1,981,224	12,203,178	0	2,932,107
Hillsboro	Highland	3,410,459	0	0	613,335
Hubbard	Trumbull	296,269	2,045,305	0	512
Huber Heights	Montgomery	6,073,575	0	0	1,423,806
Hudson	Summit	2,406,264	13,111,338	0	355,177
Huron	Erie	215,381	1,796,561	0	642,741

(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
\$655,557	\$0	\$128,407	\$54,325	\$3,235,099	\$0
712,004	0	723,501	120,427	4,037,054	5,338
353,322	0	82,453	19,604	995,209	11,153
892,285	0	145,554	158,174	4,042,517	0
113,169	0	407,252	631,500	18,935,944	12,977,349
4,879,049	139,689	3,532,589	2,811,430	158,881,269	250,274
391,967	0	77,495	3,917	2,669,177	0
1,035,871	0	616,612	29,084	8,266,705	0
1,872,156	0	773,164	256,543	15,577,336	16,486
390,393	0	84,686	27,270	2,959,575	0
1,788,384	0	53,593	91,538	7,369,865	0
4,241,186	105	1,422,978	820,005	16,295,550	0
303,974	0	600,075	8,147	3,697,189	9,584
129,111	0	87,803	69,308	1,499,813	0
2,288,232	0	842,891	65,418	12,848,101	0
705,821	0	601,405	64,486	2,980,646	450
4,161,058	20,002	1,157,517	38,292	26,984,807	200,000
748,415	18,616	104,947	207,484	7,761,897	305,727
4,367,568	1,041,544	1,567,282	813,669	38,961,727	1,015,930
1,720,090	0	1,137,894	323,828	16,129,450	76,818
2,908,238	16,112	1,347,825	363,701	24,515,279	17,300
1,365,859	0	354,996	203,810	13,208,088	650
1,687,554	0	318,907	107,895	10,319,844	0
4,569,460	0	1,355,143	621,964	11,060,121	18,575,482
500,230	8,632	275,783	236,927	9,525,560	168
515,254	0	29,095	203,340	6,365,404	3,584
502,563	0	469,628	127,927	7,709,674	147,000
977,728	0	311,358	315,810	10,211,465	0
2,581,859	0	1,331,689	1,370,421	24,690,055	22,302
609,729	0	208,630	46,838	4,841,637	0
3,052,967	0	1,241,903	913,621	23,471,089	0
443,236	0	220,347	17,746	3,970,673	401,852
369,431	18,859	972,542	186,927	5,276,797	0
799,860	0	294,217	157,533	9,043,480	16,438
1,435,932	12,366	399,651	1,437,418	22,374,852	85,376
943,032	12,266	177,634	223,767	8,256,868	192,500
2,398,869	1,327,214	781,337	772,354	25,704,885	31,039
292,244	0	212,694	355,963	9,330,085	0
10,041,539	0	1,190,943	405,392	39,345,567	85,914
600,865	0	393,667	145,259	5,189,901	82,300
662,536	0	41,379	298,740	6,793,321	0
957,953	30,947	386,047	169,447	12,545,623	0
654,106	0	1,154,803	190,142	19,115,560	28,398
389,719	0	213,944	54,863	4,682,320	120,180
620,233	0	128,389	92,042	3,182,750	0
1,588,505	42,386	680,768	432,556	10,241,596	0
3,902,817	52,313	54,411	583,468	20,465,788	0
1,245,828	0	404,709	96,493	4,401,713	0
					(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Independence	Cuyahoga	\$847,780	\$23,414,008	\$5,867,438	\$243,448
Indian Hills	Hamilton	813,785	5,685,073	0	461,661
Ironton	Lawrence	2,404,712	0	0	1,232,119
Jackson	Jackson	1,054,456	0	0	1,876,592
Kent	Portage	1,620,493	2,099,065	0	1,310,237
Kettering	Montgomery	7,123,615	37,392,845	0	133,650
Kirtland	Lake	598,864	3,017,196	0	138,539
Lakewood	Cuyahoga	6,752,652	18,766,179	0	1,467,359
Lancaster	Fairfield	17,117,585	0	0	2,643,698
Lebanon	Warren	1,148,685	3,227,658	1,245,646	649,179
Lima	Allen	1,237,398	15,129,368	0	5,741,954
Logan	Hocking	199,570	2,451,856	0	189,983
London	Madison	3,712,379	0	0	254,384
Lorain	Lorain	1,940,127	16,741,833	0	773,190
Louisville	Stark	467,592	2,491,850	0	235,554
Loveland	Hamilton	820,943	3,447,047	0	590,017
Lyndhurst	Cuyahoga	2,790,262	6,378,950	0	661,201
Macedonia	Summit	1,635,042	5,953,716	0	630,864
Mansfield	Richland	1,620,797	795,701	0	73,954
Maple Heights	Cuyahoga	2,439,402	7,245,712	0	191,777
Marietta	Washington	510,012	5,932,529	507,794	1,306,514
Marion	Marion	1,034,024	12,084,086	0	1,056,894
Martins Ferry	Belmont	153,206	1,128,282	0	135,482
Marysville	Union	1,424,515	13,302,573	354,442	1,450,634
Mason City	Warren	21,543,880	0	0	1,448,489
Massillon	Stark	1,316,175	11,424,770	0	860,162
Maumee	Lucas	1,366,112	9,872,927	0	1,386,758
Mayfield Heights	Cuyahoga	3,844,611	11,657,999	154,245	966,255
Medina	Medina	1,395,407	2,372,598	6,281	360,374
Mentor	Lake	1,898,291	33,763,684	0	5,764,606
Mentor-On-The-Lake	Lake	321,608	936,693	0	580,784
Miamisburg	Montgomery	1,564,899	10,549,225	0	2,665,280
Middleburg Hts	Cuyahoga	1,610,250	13,459,121	524,929	377,649
Middletown	Butler	3,014,613	14,476,246	0	4,247,057
Milford	Clermont	685,920	2,425,327	0	151,144
Monroe	Butler	749,873	6,600,141	0	51,302
Montgomery	Hamilton	7,788,546	0	0	215,027
Moraine	Montgomery	417,657	8,699,957	50,059	779,610
Mount Healthy	Hamilton	358,836	1,435,368	71,635	618,597
Mount Vernon	Knox	8,566,799	0	0	1,536,511
Munroe Falls	Summit	242,186	1,010,845	0	9,699
Napoleon	Henry	268,487	2,837,394	522,615	281,638
Nelsonville	Athens	171,753	1,104,138	201,398	10,039
New Albany	Franklin	963,499	10,318,645	0	392,586
New Carlisle	Clark	168,441	960,506	57,308	0
New Franklin	Summit	1,002,991	0	0	235,059
New Philadelphia	Tuscarawas	894,139	2,680,543	0	139,486
Newark	Licking	21,920,742	0	0	2,021,145
Niles	Trumbull	596,848	3,783,415	0	1,174,752

(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
\$488,953	\$0	\$534,102	\$668,635	\$32,064,364	\$0
5,829,331	0	31,663	193,785	13,015,298	0
784,364	3,994	362,524	226,653	5,014,366	474,627
356,584	0	140,756	242,832	3,671,220	0
2,713,341	0	553,031	154,389	8,450,556	0
1,592,215	403,854	1,830,270	1,983,058	50,459,507	28,957
661,839	0	43,858	300,368	4,760,664	220,000
5,940,883	0	3,187,396	68,111	36,182,580	2,447,991
2,434,320	0	853,712	431,652	23,480,967	0
970,552	0	649,179	1,192,423	9,083,322	15,510
2,825,524	0	1,988,395	709,286	27,631,925	58,893
609,518	0	56,749	32,824	3,540,500	0
360,483	9,816	194,875	46,209	4,578,146	0
7,419,563	0	2,040,921	844,800	29,760,434	100,000
366,425	0	99,525	78,303	3,739,249	0
650,719	0	418,174	102,982	6,029,882	11,400
3,597,723	0	1,427,527	238,795	15,094,458	0
1,826,052	19,056	679,902	515,224	11,259,856	218
4,553,871	31,769	2,459,775	295,668	9,831,535	94,941
2,271,026	145,937	1,787,225	181,766	14,262,845	0
1,255,892	0	556,324	166,702	10,235,767	0
2,328,593	0	1,139,783	369,642	18,013,022	83,000
558,070	0	163,711	32,534	2,171,285	0
1,009,005	0	701,802	80,901	18,323,872	500
2,102,897	0	1,371,810	1,286,210	27,753,286	0
1,577,407	0	1,437,230	449,899	17,065,643	15,000
2,432,910	6,202	970,635	732,631	16,768,175	7,266,119
2,239,913	2,148	788,837	251,770	19,905,778	12,123
1,198,999	0	1,524,751	172,310	7,030,720	22,572
4,594,146	0	2,450,177	1,083,898	49,554,802	1,275,412
598,820	0	67,641	73,131	2,578,677	32,762
1,607,115	28,501	1,011,297	1,202,964	18,629,281	54,400
1,412,408	0	1,053,428	343,798	18,781,583	0
3,749,254	0	397,310	898,576	26,783,056	0
457,273	0	204,605	51,737	3,976,006	0
763,222	1,750	688,000	279,349	9,133,637	0
560,317	0	453,627	152,654	9,170,171	18,280
263,010	0	337,434	915,473	11,463,200	17,987
283,621	0	262,774	28,090	3,058,921	0
1,078,295	0	688,139	219,761	12,089,505	38,177
505,085	0	161,851	106,030	2,035,696	0
542,646	236	316,759	410,947	5,180,722	440,144
201,398	0	46,364	(167,495)	1,567,595	46,660
548,298	0	703,819	295,154	13,222,001	65,189
92,113	13,588	43,404	4,399	1,339,759	3,525
976,725	0	123,626	37,896	2,376,297	0
2,131,203	7,584	286,019	234,794	6,373,768	0
3,460,597	18,166	1,594,172	432,883	29,447,705	223,707
592,431	0	848,441	440,866	7,436,753	3,271,489
(Continued)					

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
North Canton	Stark	\$795,580	\$4,842,001	\$0	\$283,421
North Olmsted	Cuyahoga	4,871,496	8,642,516	0	1,085,547
North Ridgeville	Lorain	1,088,317	8,302,962	0	0
North Royalton	Cuyahoga	747,221	11,023,091	0	177,932
Northwood	Wood	229,764	3,447,358	28,322	87,650
Norton	Summit	330,861	4,497,929	0	154,639
Norwalk	Huron	626,349	4,110,894	0	97,615
Norwood	Hamilton	2,727,581	13,643,613	9,684	684,191
Oakwood	Montgomery	1,372,558	6,320,391	0	1,239,933
Oberlin	Lorain	511,847	3,294,166	0	138,537
Olmstead Falls	Cuyahoga	636,599	2,468,743	0	354,918
Ontario	Richland	337,800	3,373,001	0	0
Oregon	Lucas	830,572	23,197,458	0	1,515,710
Orrville	Wayne	422,801	3,561,564	884,285	243,950
Oxford	Butler	1,284,812	6,735,204	0	459,672
Painesville	Lake	405,271	7,167,242	6,400	66,485
Parma	Cuyahoga	3,437,778	27,963,961	0	687,955
Parma Heights	Cuyahoga	1,906,827	8,079,081	0	1,230,418
Pataskala	Licking	637,042	0	0	14,538
Pepper Pike	Cuyahoga	1,355,263	4,451,604	741,658	3,900
Perrysburg	Wood	1,171,711	14,170,930	0	871,700
Pickerington	Fairfield	901,621	5,040,931	101,141	269,529
Piqua	Miami	1,159,672	5,843,149	2,605,601	0
Port Clinton	Ottawa	550,918	2,203,726	163,797	264,473
Portsmouth	Scioto	7,089,636	0	0	314,657
Ravenna	Portage	594,945	4,484,953	0	0
Reading	Hamilton	6,570,253	0	0	809,709
Reynoldsburg	Franklin	10,507,625	0	0	181,777
Richmond Heights	Cuyahoga	1,174,042	4,436,243	66,164	22,215
Rittman	Wayne	361,844	660,548	0	1,023,539
Riverside	Montgomery	512,652	2,707,556	262,960	9,959
Rocky River	Cuyahoga	3,741,837	8,570,317	29,304	31,422
Rossford	Wood	948,382	3,000,128	0	132,534
Salem	Columbiana	559,348	3,626,236	0	70,809
Sandusky	Erie	1,592,168	6,478,772	3,838,608	659,684
Seven Hills	Cuyahoga	5,597,395	0	0	912,740
Shaker Heights	Cuyahoga	6,357,917	21,185,654	63,867	5,822,026
Sharonville	Hamilton	13,567,301	0	0	340,551
Sheffield Lake	Lorain	339,557	1,642,517	0	983,047
Shelby	Richland	3,121,355	0	0	376,100
Sidney	Shelby	11,322,260	0	0	1,339,979
Solon	Cuyahoga	1,339,863	29,042,214	0	928,851
South Euclid	Cuyahoga	3,407,003	8,722,342	0	553,729
Springboro	Warren	627,381	6,908,427	0	1,301,646
Springdale	Hamilton	1,245,380	12,058,356	0	309,450
Springfield	Clark	0	26,178,114	4,389,440	1,107,457

(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
\$2,620,454	\$0	\$263,864	\$320,664	\$9,125,984	\$822,417
3,463,109	0	1,397,495	38,900	19,499,063	93,630
1,413,051	0	1,174,351	718,559	12,697,240	0
1,530,143	0	707,784	40,093	14,226,264	26,696
561,667	91,002	235,576	204,962	4,886,301	0
1,180,606	0	169,520	172,218	6,505,773	632,836
1,403,017	4,924	787,598	128,460	7,158,857	0
1,153,473	0	586,253	105,922	18,910,717	0
916,032	14,402	122,096	128,387	10,113,799	0
1,718,462	2,583	1,077,319	1,077,670	7,820,584	256,998
623,120	0	252,143	15,090	4,350,613	0
336,963	0	237,509	318,127	4,603,400	11,928
1,329,531	7,466	564,839	1,151,082	28,596,658	11,871
548,934	0	34,172	133,031	5,828,737	0
1,061,372	0	684,881	174,108	10,400,049	0
1,940,597	0	1,211,768	942,710	11,740,473	1,469,475
6,543,192	0	5,940,702	1,547,474	46,121,062	0
1,520,400	0	1,015,259	286,236	14,038,221	178,932
290,109	2,967	444,130	168,376	1,557,162	0
329,802	0	340,286	204,492	7,427,005	0
1,932,472	15,597	954,043	153,561	19,270,014	144,318
474,714	0	586,916	373,249	7,748,101	32,724
145,898	0	1,328,674	348,022	11,431,016	6,500
794,436	0	114,060	42,096	4,133,506	1,755
2,407,487	0	790,409	97,008	10,699,197	33,034
1,160,391	0	449,307	97,900	6,787,496	61,939
652,142	0	270,113	28,377	8,330,594	117,021
1,881,628	0	843,067	709,237	14,123,334	0
1,044,128	0	408,727	720,520	7,872,039	10,000
523,841	0	31,542	76,658	2,677,972	0
851,501	0	17,030	22,258	4,383,916	24,799
2,386,601	0	3,180,246	185,165	18,124,892	0
688,188	0	39,612	76,170	4,885,014	0
457,463	3,403	108,163	220,394	5,045,816	0
1,391,170	0	1,542,492	901,794	16,404,688	376,112
1,034,512	0	508,360	34,197	8,087,204	0
6,649,340	105,613	1,269,269	561,097	42,014,783	16,849
897,206	0	885,949	439,026	16,130,033	164
406,245	0	171,904	610,541	4,153,811	90,390
720,836	0	221,994	27,123	4,467,408	0
1,206,690	230,939	122,682	367,355	14,589,905	347,007
1,533,746	0	718,235	1,031,502	34,594,411	41,610
2,487,449	68,738	1,169,442	212,221	16,620,924	4,115
498,544	28,985	362,906	274,111	10,002,000	502,926
1,376,561	2,934	672,122	208,958	15,873,761	0
409,038	0	2,351,887	895,447	35,331,383	2,382

(Continued)

General Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
St. Bernard	Hamilton	\$11,529,564	\$0	\$0	\$161,923
St. Clairsville	Belmont	446,684	248,669	0	0
St. Marys	Auglaize	1,112,629	1,911,194	0	470,649
Steubenville	Jefferson	1,151,698	7,637,051	0	80,498
Stow	Summit	5,031,502	9,258,875	0	378,610
Streetsboro	Portage	1,127,502	8,107,569	0	207,101
Strongsville	Cuyahoga	430,177	25,537,183	171,572	284,483
Sylvania	Lucas	925,893	7,157,474	0	504,393
Tallmadge	Summit	757,357	7,893,880	0	1,748,893
Tiffin	Seneca	973,240	7,118,045	0	543,152
Tipp City	Miami	2,828,319	0	0	1,479,940
Toronto	Jefferson	110,705	2,428,194	0	61,000
Trenton	Butler	492,166	1,542,230	0	118,463
Trotwood	Montgomery	6,401,869	0	0	306,146
Troy	Miami	15,945,806	0	0	3,460,744
Twinsburg	Summit	0	19,945,248	119,445	1,360,371
Uhrichsville	Tuscarawas	253,434	954,106	0	33,894
Union	Montgomery	173,103	541,420	0	90,992
University Heights	Cuyahoga	2,196,253	8,016,952	567,477	418,000
Upper Arlington	Franklin	8,171,071	14,546,542	3,520,361	1,639,025
Upper Sandusky	Wyandot	269,213	2,278,883	0	105,717
Urbana	Champaign	470,703	2,710,045	0	714,070
Vandalia	Montgomery	1,614,735	11,811,152	0	3,250,789
Vermilion	Erie	1,980,915	1,320,898	1,798	241,773
Village of Indian Hill	Hamilton	813,785	5,685,073	0	461,661
Wadsworth	Medina	997,836	0	105,000	506,814
Wapakoneta	Auglaize	373,148	2,230,352	642,164	664,378
Warren	Trumbull	0	16,996,981	0	2,083,620
Warrensville Heights	Cuyahoga	435,001	13,326,443	263,982	414,744
Washington Court Hosue	Fayette	337,095	3,433,725	0	1,007,603
Waterville	Lucas	364,200	2,036,852	0	313,371
Wauseon	Fulton	2,220,855	0	0	398,581
Waverly	Pike	1,364,956	0	0	0
Wellston	Jackson	177,210	1,069,108	0	15,858
West Carrollton	Montgomery	0	5,831,233	0	335,645
Westerville	Franklin	2,989,599	26,157,152	643,454	303,171
Westlake	Cuyahoga	9,724,481	13,504,485	1,142,393	493,863
Whitehall	Franklin	409,283	21,034,376	0	206,048
Wickliffe	Lake	1,362,635	11,477,820	203,472	313,113
Willard	Huron	245,386	1,993,722	0	553,778
Willoughby	Lake	1,847,162	15,125,338	0	1,384,431
Willoughby Hills	Lake	603,000	3,523,208	114,315	74,013
Willowick	Lake	2,311,841	2,315,934	247,051	449,498
Wilmington	Clinton	387,049	4,050,378	0	1,069,147
Wooster	Wayne	12,382,087	0	0	1,493,695
Worthington	Franklin	2,277,600	17,100,122	170,836	2,513,965
Wyoming	Hamilton	6,765,678	0	0	1,117,223
Xenia	Greene	0	4,832,824	1,064,394	30,494
Youngstown	Mahoning	0	24,256,242	970,249	7,223,763
Zanesville	Muskingum	653,410	8,229,434	396,603	1,087,021

(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
\$616,545	\$0	\$97,502	\$382,012	\$12,787,546	\$19,439
321,487	0	129,772	67,885	1,214,497	0
616,857	0	108,355	226,435	4,446,119	0
2,142,315	0	927,174	262,276	12,201,012	42,008
3,020,482	4,675	3,026,150	715,049	21,435,343	500,000
430,626	0	524,578	324,132	10,721,508	4,300,000
2,314,320	0	1,311,265	334,885	30,383,885	17,250
1,504,956	0	1,146,982	287,299	11,526,997	4,100,000
1,750,999	10,918	408,660	97,880	12,668,587	79,680
1,163,596	0	324,649	313,681	10,436,363	59
1,252,631	304	25,509	569,639	6,156,342	0
291,299	0	68,824	4,735	2,964,757	0
397,962	83,800	283,027	103,118	3,020,766	0
776,485	46,184	532,837	225,702	8,289,223	22,500
1,832,918	1,614	59,698	1,423,289	22,724,069	12,863
1,008,483	0	422,594	678,330	23,534,471	0
316,252	0	81,367	13,138	1,652,191	9,065
310,996	0	31,878	1,526	1,149,915	759
1,485,216	20,788	573,135	117,436	13,395,257	0
3,352,449	0	1,350,094	1,412,907	33,992,449	34,123
632,094	0	601,868	63,804	3,951,579	0
1,032,238	0	613,219	126,981	5,667,256	0
1,840,821	0	1,314,057	543,860	20,375,414	0
763,004	0	612,081	314,709	5,235,178	0
5,829,331	0	31,663	193,785	13,015,298	0
2,384,674	0	895,554	152,340	5,042,218	4,501,869
632,437	0	108,203	95,629	4,746,311	0
4,692,931	0	3,324,284	908,343	28,006,159	0
1,039,910	0	945,150	78,353	16,503,583	1,194,561
1,120,012	0	565,087	189,904	6,653,426	238,161
502,268	0	19,385	83,448	3,319,524	0
411,410	0	24,977	201,999	3,257,822	794,686
210,549	0	115,052	47,443	1,738,000	0
228,023	0	32,304	114,588	1,637,091	5,031
474,744	0	375,427	287,083	7,304,132	0
6,058,067	0	1,207,612	1,956,903	39,315,958	2,046
5,659,501	0	748,823	1,907,087	33,180,633	72,597
1,769,239	144,067	720,661	620,379	24,904,053	0
2,399,573	0	598,239	183,817	16,538,669	0
492,510	0	79,548	48,349	3,413,293	2,500
4,572,852	0	2,208,563	118,227	25,256,573	0
858,672	0	2,286,434	154,741	7,614,383	17,230
2,277,250	0	382,103	89,349	8,073,026	5,745
1,035,311	77,335	626,681	243,754	7,489,655	0
1,685,562	0	609,103	1,755,300	17,925,747	0
1,443,932	15,200	575,940	356,857	24,454,452	300,000
1,163,599	0	104,233	166,426	9,317,159	14,006
1,965,843	0	1,045,890	356,435	9,295,880	0
4,138,791	0	1,093,123	422,057	38,104,225	215,680
3,324,549	0	289,341	111,809	14,092,167	17,325

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Alliance	Stark	\$2,633,737	\$7,100,946	\$134,055	\$603,902	\$0	\$631,225
Amherst	Lorain	951,452	3,287,628	117,204	58,800	0	0
Ashland	Ashland	4,510,324	5,618,293	130,231	295,067	0	0
Athens	Athens	4,409,182	6,193,385	509,341	0	445,690	0
Aurora	Portage	2,047,293	6,002,382	746,862	0	1,891,021	0
Avon	Lorain	2,449,873	0	1,147,414	0	0	18,545
Avon Lake	Lorain	2,491,839	6,301,426	394,328	118,787	2,765,269	874,699
Barberton	Summit	4,301,227	9,465,574	898,457	0	167,309	740,872
Bay Village	Cuyahoga	2,804,560	5,164,502	680,202	283,324	200,962	0
Beachwood	Cuyahoga	3,987,280	14,039,459	965,898	560,421	8,136,627	2,203,271
Beavercreek	Greene	2,200,162	0	619,612	145,918	0	1,219,899
Bedford	Cuyahoga	4,562,025	2,022,588	741,137	166,377	1,580,374	1,300,039
Bedford Heights	Cuyahoga	3,474,303	2,748,581	380,053	373,784	9,829	1,291,425
Bellbrook	Greene	400,175	11,207	85,808	0	0	14,408
Bellefontaine	Logan	1,991,256	3,637,659	39,114	106,944	293,305	537,176
Bellevue	Huron	1,594,715	1,824,898	35,562	0	0	0
Belpre	Washington	608,876	1,210,930		481,152	67,760	55,311
Berea	Cuyahoga	6,074,080	5,037,583	471,003	0	0	443,665
Bexley	Franklin	2,775,972	5,632,623	155,183	86,629	0	1,343,795
Blue Ash	Hamilton	6,490,050	9,778,841	1,220,875	0	0	0
Bowling Green	Wood	4,089,309	6,969,888	622,741	64,768	1,925,650	0
Brecksville	Cuyahoga	5,649,068	3,889,523	837,370	861,325	1,837,209	1,592,081
Broadview Heights	Cuyahoga	4,670,557	3,877,379	372,237	288,004	467,968	185,921
Brook Park	Cuyahoga	4,717,208	10,117,759	944,729	296,013	591,823	2,108,479
Brooklyn	Cuyahoga	1,867,310	6,297,448	1,512,258	0	0	1,679,425
Brookville	Montgomery	947,473	1,965,499	0	0	0	122,719
Brunswick	Medina	2,764,513	96,059	1,073,182	6,533	0	91,374
Bryan	Williams	2,871,927	1,661,923	0	77,150	0	954,065
Bucyrus	Crawford	1,125,966	3,110,987	0	227,123	27,714	49,780
Cambridge	Guernsey	2,696,205	2,175,438	217,432	0	120,000	755,705
Canal Fulton	Stark	623,832	0	0	0	15,994	44,433
Canal Winchester	Franklin	1,789,433	998,800	460,702	62,842	674,418	482,475
Canfield	Mahoning	848,989	2,301,391	90,954	86,421	0	0
Celina	Mercer	1,303,755	3,048,712	30,544	79,768	159,572	721,814
Centerville	Montgomery	4,539,192	6,119,776	289,791	0	0	247,852
Chardon	Geauga	2,504,004	1,287,305	150,604	14,150	1,551,172	0
Cheviot	Hamilton	1,415,718	2,233,415	0	7,243	202,743	92,344
Chillicothe	Ross	5,604,348	9,130,359	47,594	0	262,999	101,114
Cincinnati	Hamilton	31,471,000	165,771,000	4,406,000	13,654,000	1,146,000	16,383,000
Circleville	Pickaway	1,895,229	2,060,555	6,983	309,164	296,608	145,656
Clayton	Montgomery	1,924,915	0	0	0	0	0
Cleveland	Cuyahoga	69,790,000	292,594,000	9,733,000	4,451,000	0	36,130,000
Cleveland Heights	Cuyahoga	12,816,780	15,106,580	1,942,782	339,912	3,279,055	1,794,494
Clyde	Sandusky	966,702	1,838,474	411,780	493,383	0	0
Columbiana	Columbiana	318,806	1,200,973	0	14,539	0	308,812
Conneaut	Ashtabula	1,031,190	2,150,612	27,171	223,038	0	45,171
Cortland	Trumbull	750,009	46,220	41,816	0	0	37,031
Coshocton	Coshocton	1,485,279	1,865,542	14,378	363,650	0	169,109
Cuyahoga Falls	Summit	5,884,750	16,522,770	1,199,054	0	0	2,078,908
Dayton	Montgomery	14,286,202	88,821,671	17,607,486	41,812	3,242,269	0
Deer Park	Hamilton	1,060,528	1,218,175	0	0	59,763	33,685
Defiance	Defiance	2,315,100	4,298,756	579,280	215,876	0	543,357
Delaware	Delaware	4,144,239	6,791,504	169,725	0	0	1,310,817

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$55,238	\$0	\$0	\$0	\$0	\$0	\$11,159,103	\$0	\$1,303,087
0	45,456	0	0	0	0	4,460,540	0	575,711
0	188,414	0	0	0	0	10,742,329	0	909,019
0	0	0	0	94	0	11,557,692	0	0
0	94,078	0	2,172	524	0	10,784,332	0	2,380,281
0	0	0	0	0	0	3,615,832	0	7,112,067
667,103	0	0	10,476	3,916	0	13,627,843	0	1,439,659
0	127,691	0	33,279	1,466	0	15,735,875	0	1,060,000
1,810,607	0	0	0	0	0	10,944,157	0	1,093,000
0	0	0	0	0	0	29,892,956	0	1,841,363
78,663	0	0	0	0	0	4,264,254	0	994,874
688,705	0	0	14,373	7,853	0	11,083,471	0	3,874,469
647,880	0	0	0	0	0	8,925,855	0	4,326,657
0	0	0	0	0	0	511,598	0	450,000
147,241	86,088	0	34,802	17,711	0	6,891,296	0	381,500
0	0	0	0	0	0	3,455,175	0	716,700
0	62,725	0	122,735	37,634	0	2,647,123	0	65,500
1,350,451	0	0	0	0	0	13,376,782	0	2,875,100
0	2,446,463	0	33,571	4,205	0	12,478,441	0	1,771,101
0	0	0	0	0	0	17,489,766	0	12,450,442
601,161	0	0	60,000	13,260	0	14,346,777	0	4,537
0	0	0	0	0	0	14,666,576	0	818,750
836,375	0	0	330,000	163,103	0	11,191,544	0	42,599
2,999,338	0	0	0	0	0	21,775,349	0	1,025,000
1,669,278	0	0	0	0	0	13,025,719	0	651,224
0	58,017	0	4,374	871	0	3,098,953	0	645,157
0	0	0	0	0	0	4,031,661	0	40,882
0	0	0	0	0	0	5,565,065	0	3,350,117
0	0	0	8,880	12,465	0	4,562,915	0	301,431
0	2,077,719	0	21,997	0	0	8,064,496	0	688,519
0	0	0	0	0	0	684,259	0	1,380,446
0	121,765	0	6,029	2,033	0	4,598,497	0	1,435,553
0	231,430	0	0	0	0	3,559,185	0	143,201
201,351	0	0	0	0	0	5,545,516	0	1,342,407
0	154,780	0	0	0	0	11,351,391	0	4,829,000
0	96,596	0	66,304	0	0	5,670,135	0	1,310,000
363,517	0	0	0	0	0	4,314,980	0	55,654
685,053	59,045	0	38,523	45,769	0	15,974,804	0	1,599,956
97,765,000	0	0	0	0	0	330,596,000	0	3,708,000
817	0	0	9,381	1,208	0	4,725,601	0	550,000
0	0	0	0	0	0	1,924,915	0	666,018
44,966,000	2,350,000	0	0	0	0	460,014,000	0	18,789,000
2,248,499	0	0	78,657	8,784	0	37,615,543	0	2,594,714
0	49,830	0	131,441	9,522	0	3,901,132	0	153,044
0	0	0	0	0	0	1,843,130	0	995,000
0	0	0	26,206	3,361	0	3,506,749	0	36,250
223,286	0	0	0	0	0	1,098,362	0	149,272
0	0	0	0	0	0	3,897,958	0	0
0	0	0	0	0	0	25,685,482	0	5,151,217
19,971,842	0	0	75,000	70,465	0	144,116,747	0	6,705,501
0	2,108	0	25,302	1,461	0	2,401,022	0	209,063
0	0	0	1,765	41	0	7,954,175	0	417,000
0	0	0	0	0	0	12,416,285	0	2,395,388

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Delphos	Allen	\$185,295	\$2,202,663	\$0	\$51,652	\$0	\$400,637
Dover	Tuscarawas	1,115,260	3,789,041	111,227	8,915	0	829,489
East Cleveland	Cuyahoga	4,740,421	8,737,199	306,096	0	1,365,865	320,339
East Liverpool	Columbiana	1,223,773	0	122,480	138,570	0	125,194
East Palestine	Columbiana	434,076	879,378	0	28,095	0	0
Eastlake	Lake	4,004,437	5,989,291	314,695	175,749	201,720	925,271
Eaton	Preble	1,361,449	1,247,368	192,254	27,129	313,446	110,592
Elyria	Lorain	6,803,915	13,891,560	706,367	1,502,045	0	1,442,394
Englewood	Montgomery	1,325,477	0	408,023	2,508	221,738	293,822
Euclid	Cuyahoga	12,556,991	21,995,797	1,221,383	289,293	0	500,228
Fairborn	Greene	5,755,758	0	663,743	3,500	0	175,222
Fairfield	Butler	7,486,024	9,895,172	1,326,096	21,998	0	2,527,523
Fairlawn	Summit	2,660,926	5,511,267	53,598	117,996	1,979,052	326,847
Fairview Park	Cuyahoga	1,875,120	5,193,989	297,860	1,355	381,356	867,606
Findlay	Hancock	6,842,135	15,295,014	0	2,083,555	0	1,359,519
Forest Park	Hamilton	2,146,300	4,974,628	610,080	20,710	993,497	256,593
Fostoria	Seneca	1,385,052	4,193,076	101,898	170,310	75,365	1,925
Franklin	Warren	1,747,281	2,992,785	0	0	0	26,388
Fremont	Sandusky	2,170,122	5,667,847	240,158	4,246	0	671,287
Gahanna	Franklin	3,960,128	7,622,069	2,642,554	215,060	935,741	2,601,027
Galion	Crawford	1,155,623	1,579,349	0	480,228	0	0
Garfield Heights	Cuyahoga	6,777,447	10,927,512	176,065	476,202	0	800,839
Geneva	Ashtabula	1,097,252	2,016,950	98,952	0	0	170,306
Girard	Trumbull	2,040,999	2,633,778	0	89,018	14,646	68,326
Grandview Heights	Franklin	2,178,191	4,338,553	626,804	43,126	388,400	805,168
Green	Summit	5,451,726	7,042,855	847,209	246,709	0	690,620
Greenville	Darke	1,737,289	3,916,386	506	319	57,287	452,391
Grove City	Franklin	8,088,186	8,131,458	1,052,305	260,359	0	790,859
Groveport	Franklin	4,806,216	1,581,627	371,814	47,635	118,369	3,035,960
Hamilton	Butler	4,327,853	24,396,829	131,549	982,114	0	919,319
Harrison	Hamilton	1,107,923	2,387,172	124,383	12,689	0	57,627
Heath	Licking	1,337,004	3,761,402	322,269	56,000	0	810,510
Highland Heights	Cuyahoga	2,302,736	5,381,563	117,450	37,617	0	27,159
Hillard	Franklin	5,101,175	7,864,929	3,079,644	165,311	0	2,696,078
Hillsboro	Highland	1,133,162	2,969,242	748	12,544	0	0
Hubbard	Trumbull	193,840	1,651,163	660	14,490	0	3,676
Huber Heights	Montgomery	2,907,505	1,066,754	1,097,060	0	0	400,655
Hudson	Summit	5,647,205	3,919,729	1,402,006	302,067	0	0
Huron	Erie	809,238	1,300,327	0	0	0	0
Independence	Cuyahoga	5,949,293	7,378,300	2,057,304	0	692,062	2,751,947
Indian Hills	Hamilton	1,645,094	4,399,054	1,535,431	115,858	0	863,501
Ironton	Lawrence	1,825,957	3,132,952	44,862	261,749	0	0
Jackson	Jackson	1,121,386	1,826,403	37,255	0	153,680	648
Kent	Portage	2,287,545	4,658,145	1,638,185	544,860	0	0
Kettering	Montgomery	10,997,975	22,850,922	0	0	2,812,705	0
Kirtland	Lake	1,749,578	1,409,765	71,191	74,939	920,505	106,596
Lakewood	Cuyahoga	7,456,344	16,816,964	2,654,431	589,405	0	1,732,556
Lancaster	Fairfield	5,880,038	15,774,360	156,506	243,901	0	0
Lebanon	Warren	3,511,332	4,078,906	711,535	0	0	493,220
Lima	Allen	7,606,379	15,752,908	895,811	0	1,061,710	927,972
Logan	Hocking	587,989	2,234,284	10,835	312,705	231,806	0
London	Madison	1,193,932	2,517,669	144,336	0	0	160,407
Lorain	Lorain	7,305,864	17,072,096	527,070	185,897	0	332,550
Louisville	Stark	847,125	1,758,457	151,145	50,860	0	149,882
Loveland	Hamilton	2,302,293	2,712,175	209,694	0	0	391,113
Lyndhurst	Cuyahoga	3,830,687	6,767,633	453,613	56,532	0	939,935
Macedonia	Summit	2,042,121	4,406,672	474,741	135,132	0	0
Mansfield	Richland	6,625,657	7,064	408,183	3,445	0	283,280

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	\$30,404	\$1,213	\$0	\$2,871,864	\$0	\$106,000
570,453	0	0	0	0	0	6,424,385	0	0
704,670	0	0	10,563	53,226	0	16,238,379	0	0
0	0	0	937	202	0	1,611,156	0	2,028,796
0	0	0	2,472	2,724	0	1,346,745	0	91,341
1,185,694	0	0	12,288	1,728	0	12,810,873	0	693,900
0	995	0	0	0	0	3,253,233	0	40,000
0	358,281	0	0	0	0	24,704,562	0	1,211,755
0	0	0	0	0	0	2,251,568	0	5,312,700
2,180,946	0	0	275,472	82,887	24,613	39,127,610	0	1,910,050
0	0	0	10,668	3,100	0	6,611,991	0	9,579,576
479,877	46,650	0	77,547	12,737	0	21,873,624	0	1,476,000
207,572	0	0	0	0	0	10,857,258	0	332,086
1,144,672	0	0	0	0	0	9,761,958	0	740,900
0	1,583,735	0	0	0	54,920	27,218,878	0	769,753
0	0	0	0	0	0	9,001,808	0	405,000
9,544	0	0	0	0	0	5,937,170	0	540,000
0	476	0	0	989	50,000	4,817,919	0	2,360,871
0	11,418	0	0	0	0	8,765,078	0	2,223,745
2,378,727	1,002,470	0	0	0	0	21,357,776	0	1,691,158
0	0	0	0	20,495	0	3,235,695	0	828,051
1,811,609	0	0	0	12,411	0	20,982,085	0	1,375,227
0	0	0	1,234	170	0	3,384,864	0	1,009,524
0	0	0	0	0	0	4,846,767	0	0
611,559	56,435	0	7,024	205	0	9,055,465	0	57,500
0	0	0	380,869	619,131	0	15,279,119	0	3,995,000
170,626	371,628	0	68,867	23,978	1,728	6,801,005	0	1,483,293
0	1,427,650	0	79,745	3,216	0	19,833,778	0	791,297
0	0	0	13,393	3,119	0	9,978,133	0	361,000
320,927	0	0	0	0	0	31,078,591	0	2,145,251
0	98,332	0	46,532	2,179	0	3,836,837	0	1,691,263
0	0	0	0	0	0	6,287,185	0	747,450
1,915,962	0	0	0	0	0	9,782,487	0	1,104,669
0	0	0	0	0	0	18,907,137	0	0
0	12,413	0	30,710	631	0	4,159,450	0	747,462
0	0	0	11,993	2,396	0	1,878,218	0	858,489
0	149,325	0	0	0	0	5,621,299	0	5,353,990
0	82,927	0	0	0	0	11,353,934	0	8,176,287
540,313	6,193	0	0	0	0	2,656,071	0	1,594,971
496,390	0	0	0	0	0	19,325,296	0	7,047,900
0	0	0	0	0	0	8,558,938	0	1,531,978
0	1,466	0	148,202	116,086	0	5,531,274	0	0
0	0	0	829	1,465	0	3,141,666	0	456,582
0	1,573,250	0	0	0	0	10,701,985	0	140,000
0	0	0	0	0	0	36,661,602	0	11,658,166
0	0	0	50,000	3,033	0	4,385,607	0	453,318
3,331,914	711,538	0	939,630	245,395	0	34,478,177	0	1,814,232
0	0	0	43,066	63,749	0	22,161,620	0	1,025,527
0	0	0	457	808	0	8,796,258	0	66,120
0	154,206	0	73,505	14,958	0	26,487,449	0	25,261
2,232	0	0	20,668	10,166	0	3,410,685	0	20,000
0	0	0	0	0	0	4,016,344	0	434,112
0	0	0	605,235	107,576	0	26,136,288	0	1,472,627
0	135,426	0	29,761	1,090	0	3,123,746	0	449,260
0	0	0	0	0	0	5,615,275	0	165,927
1,055,582	0	0	94	0	0	13,104,076	0	1,715,735
133,996	15,536	0	473,828	279,228	0	7,961,254	0	1,899,295
0	0	0	0	0	0	7,327,629	0	18,861

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General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Maple Heights	Cuyahoga	\$5,362,055	\$6,128,744	\$661,393	\$96,777	\$0	\$693,117
Marietta	Washington	4,169,576	5,302,342	0	368,884	0	0
Marion	Marion	3,547,108	11,803,698	338,202	488,966	283,814	1,003,771
Martins Ferry	Belmont	719,743	1,325,592	0	19,878	0	0
Marysville	Union	2,813,280	8,384,381	530,127	344,413	0	107,957
Mason City	Warren	7,446,590	6,608,729	2,080,270	0	2,515,864	1,835,718
Massillon	Stark	5,869,966	9,419,684	12,646	344,632	1,738,719	0
Maumee	Lucas	3,666,938	8,609,916	489,839	165,134	1,132,112	1,728,961
Mayfield Heights	Cuyahoga	2,309,253	10,953,806	881,892	391,154	1,222,829	1,327,573
Medina	Medina	6,185,201	187,269	674,263	212,404	60,327	0
Mentor	Lake	6,478,191	20,241,070	1,650,364	0	7,963,904	6,231,148
Mentor-On-The-Lake	Lake	681,645	936,593	0	59,725	162,241	39,057
Miamisburg	Montgomery	4,638,566	6,778,341	966,244	8,349	140,800	2,274,424
Middleburg Hts	Cuyahoga	6,611,410	7,962,332	836,704	149,452	0	0
Middletown	Butler	3,684,889	19,684,149	1,884,537	0	0	903,639
Milford	Clermont	1,093,540	1,941,703	0	236,587	342,525	164,928
Monroe	Butler	2,245,191	413,790	0	0	213,922	224,446
Montgomery	Hamilton	3,451,238	3,024,984	407,163	0	609,135	963,794
Moraine	Montgomery	3,087,993	7,435,935	179,449	78,621	420,371	886,368
Mount Healthy	Hamilton	594,906	1,257,495	74,735	0	472,406	158,388
Mount Vernon	Knox	5,201,031	5,360,240	26,219	348,310	50,650	717,676
Munroe Falls	Summit	630,548	990,233	0	39,735	87,714	39,904
Napoleon	Henry	908,695	2,489,073	453,996	110,917	0	0
Nelsonville	Athens	561,076	1,263,307	1,502	0	80,942	0
New Albany	Franklin	3,500,533	2,690,530	1,331,037	0	1,962,021	0
New Carlisle	Clark	660,973	359,935	41,306	0	0	66,303
New Franklin	Summit	861,728	303,320	120,583	109,792	593,957	19,810
New Philadelphia	Tuscarawas	2,719,955	2,230,991	0	273,160	45,241	723,838
Newark	Licking	9,968,157	16,377,377	99,650	2,684	0	0
Niles	Trumbull	1,830,158	395,847	320,961	519,269	523,570	11,952
North Canton	Stark	1,729,043	3,189,169	422,242	102,265	53,688	764,307
North Olmsted	Cuyahoga	3,474,751	10,209,859	389,755	400,689	2,547,708	0
North Ridgeville	Lorain	3,104,353	4,900,296	1,389,032	386,587	0	204,294
North Royalton	Cuyahoga	2,687,924	4,990,101	706,202	192,884	69,247	461,230
Northwood	Wood	1,260,391	2,278,251	95,607	8,682	193,091	55,894
Norton	Summit	1,932,879	1,986,426	136,317	746	300,678	140,871
Norwalk	Huron	2,104,497	3,943,780	64,943	102,915	8,570	0
Norwood	Hamilton	4,127,216	14,616,617	0	966,004	0	163,766
Oakwood	Montgomery	2,140,022	5,178,923	1,931,259	0	0	893,391
Oberlin	Lorain	3,171,161	3,116,751	366,105	123,175	179,613	652,160
Olmstead Falls	Cuyahoga	1,210,802	2,010,151	335,960	42,721	418,087	23,933
Ontario	Richland	1,303,513	1,948,962	28,047	0	0	57,643
Oregon	Lucas	3,553,283	8,257,168	625,347	371,279	2,402,774	6,965
Orrville	Wayne	1,062,987	2,265,727	0	179,071	472,864	328,465
Oxford	Butler	1,619,314	4,063,092	796,761	124,204	0	1,256,158
Painesville	Lake	3,783,661	6,218,725	363,544	125,190	794,841	725,325
Parma	Cuyahoga	16,410,142	21,035,751	694,893	316,924	0	2,378,270
Parma Heights	Cuyahoga	1,847,759	8,941,019	1,960,771	383,470	83,486	120,650
Pataskala	Licking	1,010,603	145,760	253,565	60,486	0	24,044
Pepper Pike	Cuyahoga	1,405,452	2,452,299	295,755	29,471	947,425	2,000
Perrysburg	Wood	4,115,162	7,233,177	412,789	36,327	1,394,576	1,316,737
Pickerington	Fairfield	2,466,021	95,147	505,464	99,073	0	29,966
Piqua	Miami	1,210,761	7,182,206	56,536	324,325	5,220	361,895
Port Clinton	Ottawa	1,363,370	1,751,926	10,648	192,033	0	54,763
Portsmouth	Scioto	2,848,726	7,375,273	216,589	633,149	366,081	0
Ravenna	Portage	1,569,112	4,205,741	68,232	242,073	0	0
Reading	Hamilton	1,867,817	5,087,778	171,312	5,190	1,887	435,217

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total General Fund Expenditures	Special Items	Other Financing Uses
\$359,781	\$0	\$0	\$8,671	\$890	\$0	\$13,311,428	\$0	\$1,392,985
0	0	0	54,000	11,076	0	9,905,878	0	147,460
0	0	0	0	0	0	17,465,559	0	927,897
0	0	0	0	0	0	2,065,213	0	134,500
0	0	0	0	0	0	12,180,158	0	3,224,990
295,972	551,334	0	0	120,499	0	21,454,976	0	3,247,645
0	0	0	0	0	0	17,385,647	0	1,320,862
957,869	0	0	0	0	0	16,750,769	0	686,500
679,937	0	0	0	0	0	17,766,444	0	1,135,138
0	0	0	0	0	0	7,319,464	0	113,517
1,851,076	245,104	0	22,927	0	0	44,683,784	0	2,775,412
436,098	38,223	0	0	2,454	0	2,356,036	0	114,400
1,223,404	0	0	0	109,155	0	16,139,283	0	227,355
1,091,845	0	0	0	0	0	16,651,743	0	850,000
1,270,930	0	0	0	0	0	27,428,144	0	99,000
0	0	146,629	0	0	0	3,925,912	0	100,000
0	0	0	1,876	2,671	0	3,101,896	0	5,083,852
0	0	0	0	0	0	8,456,314	0	422,981
284,131	0	0	0	0	0	12,372,868	0	2,200,000
0	90,674	0	7,721	2,244	0	2,658,569	0	253,379
0	0	0	10,073	17,802	0	11,732,001	0	701,036
0	0	0	0	0	0	1,788,134	0	0
0	0	0	0	0	0	3,962,681	0	1,725,921
0	0	0	0	0	0	1,906,827	0	24,300
0	269,032	0	53,743	6,107	0	9,813,003	0	858,483
0	13,197	0	0	0	0	1,141,714	0	208,000
0	32,765	0	0	0	0	2,041,955	0	733,609
0	120,455	0	37,416	3,569	0	6,154,625	0	164,000
0	0	0	0	0	0	26,447,868	0	4,007,077
141,712	0	0	1,976	280	40,674	3,786,399	0	8,446,006
27,538	0	0	70,000	21,571	14,417	6,394,240	0	844,692
212,627	0	0	12,822	6,085	0	17,254,296	0	291,115
0	0	0	18,642	6,488	0	10,009,692	0	1,050,000
1,653,304	8,647	0	75,621	5,077	0	10,850,237	0	2,349,000
0	0	0	0	0	0	3,891,916	0	0
0	0	0	570,000	10,939	0	5,078,856	0	351,339
0	0	0	15,904	7,756	0	6,248,365	0	672,469
33,723	1,000	0	184,839	19,349	0	20,112,514	0	744,504
0	200,000	0	0	28,316	0	10,371,911	0	699,156
0	0	0	0	0	0	7,608,965	0	299,000
0	0	0	0	0	0	4,041,654	0	0
0	0	0	17,478	5,233	0	3,360,876	0	204,041
0	0	0	0	0	0	15,216,816	0	3,109,990
0	0	0	0	0	0	4,309,114	0	1,222,299
0	0	0 #	0	0	0	7,859,529	0	1,461,919
0	0	0	58,315	16,126	0	12,085,727	0	540,000
0	62,732	0	0	0	0	40,898,712	0	3,392,722
165,433	0	0	160,142	24,017	0	13,686,747	0	0
0	0	0	0	0	0	1,494,458	0	179,477
1,259,663	0	0	0	0	0	6,392,065	0	1,008,000
0	0	0	0	0	0	14,508,768	0	4,697,000
0	32,724	0	7,512	3,522	0	3,239,429	0	3,797,110
0	135,955	0	0	0	0	9,276,898	0	2,485,986
0	0	0	4,423	1,101	0	3,378,264	0	400,242
0	0	0	0	0	0	11,439,818	0	18,000
0	0	0	37,329	2,420	0	6,124,907	0	616,642
473,346	0	0	50,000	20,400	0	8,112,947	0	77,630

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General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Reynoldsburg	Franklin	\$2,998,187	\$7,722,043	\$1,097,044	\$205,060	\$0	\$970,662
Richmond Heights	Cuyahoga	1,506,503	2,615,499	415,445	0	1,130,310	214,970
Rittman	Wayne	609,815	988,232	0	94,568	149,213	393,454
Riverside	Montgomery	1,042,235	0	246,020	0	0	46,000
Rocky River	Cuyahoga	4,867,661	7,659,442	807,866	0	661,109	394,555
Rossford	Wood	1,317,505	1,834,185	0	0	671,880	8,202
Salem	Columbiana	1,305,359	2,764,471	103,005	0	12,181	0
Sandusky	Erie	3,805,709	8,978,349	1,346,886	208,742	1,629	371,737
Seven Hills	Cuyahoga	1,675,428	2,969,977	582,968	44,696	1,248,284	1,345,963
Shaker Heights	Cuyahoga	6,247,595	15,037,798	4,188,193	492,603	780,222	3,388,438
Sharonville	Hamilton	3,138,235	5,467,587	584,908	354,674	0	2,480,596
Sheffield Lake	Lorain	1,129,247	1,996,449	94,138	31,644	0	109,551
Shelby	Richland	1,071,652	2,722,792	71,133	0	36,160	0
Sidney	Shelby	2,064,937	9,980,420	889,213	0	1,364	1,172,055
Solon	Cuyahoga	4,956,822	13,844,185	2,836,242	85,571	5,102,872	537,406
South Euclid	Cuyahoga	2,913,401	8,805,548	241,334	125,129	928,969	269,728
Springboro	Warren	4,098,219	2,735,606	531,565	14,697	0	500,822
Springdale	Hamilton	3,109,203	7,940,932	443,765	305,400	877,754	1,336,083
Springfield	Clark	8,784,608	20,824,254	788,040	48,950	98,794	1,625,000
St. Bernard	Hamilton	4,542,158	5,321,191	0	85,658	118,775	147,564
St. Clairsville	Belmont	288,027	3,567	0	32,215	0	0
St. Marys	Auglaize	856,820	2,582,759	18,247	58,270	0	175,915
Steubenville	Jefferson	2,458,081	7,247,626	98,738	564,416	963,466	568,835
Stow	Summit	7,503,122	9,504,445	994,552	375,090	818,142	1,429,672
Streetsboro	Portage	7,396,870	5,719,405	741,205	0	0	440,649
Strongsville	Cuyahoga	4,612,981	10,674,353	1,573,206	270,258	0	257,099
Sylvania	Lucas	4,443,711	4,625,953	400,402	122,852	240,355	924,426
Tallmadge	Summit	3,051,404	3,385,202	277,805	0	236,291	1,422,326
Tiffin	Seneca	2,362,135	6,570,055	191,658	0	0	0
Tipp City	Miami	1,562,779	3,174,714	260,105	0	0	391,365
Toronto	Jefferson	520,857	1,446,161	0	17,910	62,874	6,000
Trenton	Butler	368,128	2,102,955	149,217	53,448	0	69,779
Trotwood	Montgomery	2,939,192	4,113,531	510,152	0	214,562	337,582
Troy	Miami	4,333,555	9,553,157	777,451	0	6,234	1,682,768
Twinsburg	Summit	4,583,054	5,710,312	1,236,221	0	3,930,546	1,964,427
Uhrichsville	Tuscarawas	558,602	1,166,074	0	2,090	0	0
Union	Montgomery	710,381	0	0	0	0	86,694
University Heights	Cuyahoga	1,443,498	6,767,746	608,436	52,410	401,284	316,300
Upper Arlington	Franklin	7,541,141	15,710,688	956,177	0	0	2,826,852
Upper Sandusky	Wyandot	1,345,033	1,853,416	61,651	37,437	0	380,608
Urbana	Champaign	1,625,289	3,325,486	0	41,874	0	267,898
Vandalia	Montgomery	5,159,313	6,024,307	0	0	1,568,737	3,241,043
Vermilion	Erie	2,007,740	2,185,958	178,491	0	0	149,108
Village of Indian Hill	Hamilton	1,645,094	4,399,054	1,535,431	115,858	0	863,501
Wadsworth	Medina	2,568,316	4,418,973	238,690	103,836	280	1,332,503
Wapakoneta	Auglaize	489,958	2,861,631	93,158	147,474	0	239,855
Warren	Trumbull	7,279,132	16,338,976	1,770,245	621,583	0	456,404
Warrensville Heights	Cuyahoga	3,241,132	8,603,714	662,848	55,903	1,245,332	227,370
Washington Court House	Fayette	2,268,175	3,555,128	920,432	34,077	0	67,232
Waterville	Lucas	949,081	1,463,634	5,088	0	0	1,900
Wauseon	Fulton	576,006	2,302,933	218,436	0	239,961	412,750
Waverly	Pike	843,285	75,072	0	1,470	0	82,919
Wellston	Jackson	540,942	864,537	0	0	0	0
West Carrollton	Montgomery	871,530	4,536,356	747,495	0	0	674,016
Westerville	Franklin	10,903,057	13,977,448	2,685,053	179,322	0	0
Westlake	Cuyahoga	6,449,018	9,770,127	1,581,495	1,014,303	4,962,084	782,521
Whitehall	Franklin	5,887,520	11,042,892	2,791	110,096	581,390	670,318
Wickliffe	Lake	4,307,465	6,054,328	228,750	9,186	1,263,990	245,084

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	\$12,992,996	\$0	\$0
0	0	0	0	0	0	5,882,727	0	2,747,775
412,392	0	0	0	0	0	2,647,674	0	77,000
0	1,011	0	0	0	0	1,335,266	0	1,772,468
0	12,024	0	0	0	0	14,402,657	0	3,680,000
240,951	1,095	0	0	0	0	4,073,818	0	660,000
0	0	0	0	0	0	4,185,016	0	297,483
0	0	0	67,281	22,075	0	14,802,408	0	1,516,087
0	0	0	0	0	0	7,867,316	0	1,439,594
5,296,788	0	0	0	0	0	35,431,637	0	3,976,662
527,483	0	0	0	0	0	12,553,483	0	2,300,710
683,570	74,550	0	64,805	19,399	0	4,203,353	0	167,237
0	0	0	0	0	0	3,901,737	0	253,250
0	3,995	0	323,714	6,840	0	14,442,538	0	361,500
1,588,652	0	0	0	0	0	28,951,750	0	4,063,840
2,345,351	0	0	7,065	12,486	0	15,649,011	0	233,666
0	0	0	0	0	0	7,880,909	0	957,972
0	96,878	0	5,463	1,413	0	14,116,891	0	763,800
0	19,790	0	0	0	0	32,189,436	0	1,773,873
1,692,542	0	0	0	3,638	0	11,911,526	0	2,696,376
0	0	0	0	0	0	323,809	0	844,420
0	0	0	0	0	0	3,692,011	0	1,112,329
0	0	0	52,050	0	0	12,035,822	0	0
0	0	0	0	0	0	20,625,023	0	592,673
824,768	0	0	0	0	0	15,122,897	0	76,000
1,990,205	321,404	0	0	0	0	19,699,506	0	9,470,000
693,442	0	0	0	0	0	11,451,141	0	4,166,174
0	277,531	0	4,380	2,082	0	8,657,021	0	3,196,000
0	0	0	29,802	2,003	0	9,155,653	0	1,112,539
208,818	35,529	0	0	0	0	5,633,310	0	65,000
0	20,672	0	46,188	8,498	0	2,129,160	0	544,750
47,386	8,091	0	0	42	0	2,799,046	0	457,500
0	20,908	0	198,750	224,956	0	8,559,633	0	235,910
1,062,114	4,360	0	0	0	0	17,419,639	0	3,331,270
105,253	0	0	0	0	0	17,529,813	0	1,080,747
0	0	0	6,931	12,249	0	1,745,946	0	96,691
0	121,263	0	20,100	2,563	0	941,001	0	90,000
1,030,116	0	0	66,373	8,441	0	10,694,604	0	1,311,254
1,120,448	927,150	0	0	0	0	29,082,456	0	5,035,633
0	0	0	4,713	405	0	3,683,263	0	231,930
0	0	0	0	0	0	5,260,547	0	278,500
863,750	33,872	0	0	0	0	16,891,022	0	2,561,151
112,960	0	0	36,648	2,945	0	4,673,850	0	717,244
0	0	0	0	0	0	8,558,938	0	1,531,978
0	0	0	2,254	3,984	0	8,668,836	0	172,659
0	0	0	34,253	12,092	0	3,878,421	0	1,502,000
0	0	0	58,600	7,948	0	26,532,888	0	463,000
995,680	0	0	0	14,235	0	15,046,214	0	1,474,500
0	0	0	0	0	0	6,845,044	0	39,200
243,351	0	0	3,576	312	0	2,666,942	0	200,000
23,520	1,300	0	0	0	0	3,774,906	0	51,535
0	0	0	0	0	0	1,002,746	0	1,079,556
0	0	0	63,531	290	0	1,469,300	0	76,383
0	0	0	0	0	0	6,829,397	0	354,072
651,873	0	0	665	827	0	28,398,245	0	5,159,511
625,175	18,182	0	0	0	0	25,202,905	0	844,233
1,404,511	233,022	0	7,434	2,622	0	19,942,596	0	3,153,317
972,193	0	0	0	0	0	13,080,996	0	221,515

(Continued)

General Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Willard	Huron	\$717,166	\$2,294,470	\$206,114	\$41,745	\$254,822	\$0
Willoughby	Lake	6,398,968	11,507,178	859,222	478,626	94,754	799,319
Willoughby Hills	Lake	2,765,942	2,754	144,020	0	0	226,386
Willowick	Lake	1,710,177	3,475,607	319,238	105,344	260,173	840,781
Wilmington	Clinton	4,461,522	19,703	0	0	0	0
Wooster	Wayne	2,889,589	9,486,771	782,950	139,670	968,766	1,365,853
Worthington	Franklin	5,309,202	9,633,915	872,003	61,674	1,502,205	3,146,393
Wyoming	Hamilton	2,545,477	2,753,844	287,043	67,258	586,969	1,394,919
Xenia	Greene	3,149,741	159,860	118,203	0	241,757	158,251
Youngstown	Mahoning	13,571,248	1,206,522	454,164	1,366,070	0	68,781
Zanesville	Muskingum	4,584,657	325,274	347,442	44,930	549,524	527,015

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	\$3,514,317	\$0	\$12,000
1,283,005	47,637	0	0	0	0	21,468,709	0	3,400,000
0	0	0	0	0	0	3,139,102	0	4,281,662
1,079,272	0	0	7,106	1,210	0	7,798,908	0	340,000
0	39,527	0	64,905	63,982	0	4,649,639	0	4,318,627
0	0	0	133,621	25,854	0	15,793,074	0	73,950
1,770,875	0	0	0	0	0	22,296,267	0	807,255
511,108	0	0	4,060	7,000	0	8,157,678	0	1,153,319
0	0	0	0	0	0	3,827,812	0	5,391,500
2,749,335	0	0	17,617	2,797	0	19,436,534	0	18,084,280
0	25,049	0	0	0	0	6,403,891	0	7,910,398

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Alliance	Stark	\$955,054	\$9,670,227	\$0	\$251,838
Amherst	Lorain	1,341,406	4,241,385	0	274,819
Ashland	Ashland	1,157,321	8,166,672	0	2,543,025
Athens	Athens	778,973	10,118,858	741,876	1,854,953
Aurora	Portage	3,149,412	10,519,697	1,432,733	452,368
Avon	Lorain	4,506,378	10,555,273	1,701,068	811,160
Avon Lake	Lorain	5,492,222	9,404,479	0	908,736
Barberton	Summit	1,392,398	11,199,981	0	2,061,212
Bay Village	Cuyahoga	6,117,079	5,225,563	0	459,228
Beachwood	Cuyahoga	2,471,516	25,227,131	4,466,149	1,994,018
Beavercreek	Greene	11,436,182	0	485,458	1,065,365
Bedford	Cuyahoga	5,136,936	9,671,215	0	1,024,848
Bedford Heights	Cuyahoga	5,297,283	8,008,081	0	3,089,894
Bellbrook	Greene	2,588,193	0	0	125,396
Bellefontaine	Logan	695,362	4,917,561	49,235	181,492
Bellevue	Huron	728,734	3,466,345	0	253,153
Belpre	Washington	299,292	1,079,426	0	1,022,425
Berea	Cuyahoga	3,926,590	10,454,513	260,819	1,056,890
Bexley	Franklin	1,731,717	6,543,407	467,502	895,561
Blue Ash	Hamilton	3,214,814	29,937,730	927,172	1,560,635
Bowling Green	Wood	2,263,501	15,615,908	2,668,577	2,691,045
Brecksville	Cuyahoga	4,275,468	14,978,641	0	1,210,862
Broadview Heights	Cuyahoga	13,239,237	0	0	2,294,576
Brook Park	Cuyahoga	2,002,050	17,465,889	325,486	1,984,816
Brooklyn	Cuyahoga	1,804,935	14,603,931	298,257	1,024,204
Brookville	Montgomery	152,294	2,543,824	0	986,916
Brunswick	Medina	1,610,734	13,703,676	0	1,843,474
Bryan	Williams	7,604,464	0	0	223,092
Bucyrus	Crawford	581,103	3,983,413	91,730	389,574
Cambridge	Guernsey	1,447,276	5,947,032	0	580,451
Canal Fulton	Stark	305,926	2,033,742	0	166,131
Canal Winchester	Franklin	656,312	4,291,159	0	144,099
Canfield	Mahoning	488,189	2,450,104	62,323	341,203
Celina	Mercer	366,940	3,845,942	1,434,265	337,764
Centerville	Montgomery	13,139,217	0	0	311,042
Chardon	Geauga	1,120,500	5,488,804	0	338,073
Cheviot	Hamilton	1,796,289	1,606,344	71,443	225,680
Chillicothe	Ross	1,132,782	10,877,683	207,975	3,957,405
Cincinnati	Hamilton	377,508,000	0	0	35,007,000
Circleville	Pickaway	872,885	4,684,636	301,756	655,849
Clayton	Montgomery	2,547,791	2,105,083	407,785	1,001,862
Cleveland	Cuyahoga	55,949,000	312,508,000	77,636,000	39,433,000
Cleveland Heights	Cuyahoga	10,040,053	19,359,768	980,433	4,909,865
Clyde	Sandusky	556,854	3,718,571	0	284,039
Columbiana	Columbiana	2,476,169	0	46,955	318,225
Conneaut	Ashtabula	1,047,455	2,771,887	162,971	47,210
Cortland	Trumbull	2,048,127	0	0	386,677

(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
\$4,349,101	\$62,204	\$461,502	\$1,440,252	\$17,190,178	\$1,698,056
1,633,485	0	354,471	182,056	8,027,622	575,711
4,123,298	0	1,092,049	581,178	17,663,543	864,696
5,487,276	17,247	2,263,896	634,936	21,898,015	474,000
4,460,815	0	192,419	200,393	20,407,837	2,711,137
3,286,920	410,752	946,076	898,864	23,116,491	18,165,756
3,904,539	410,275	598,069	399,360	21,117,680	3,402,478
6,284,638	154,792	971,238	1,051,475	23,115,734	1,459,335
2,994,922	21,968	551,779	647,178	16,017,717	3,639,422
2,709,877	463,637	2,018,317	939,007	40,289,652	1,841,363
9,204,338	375,000	815,998	985,354	24,367,695	5,215,823
3,417,329	387,548	2,009,488	568,377	22,215,741	4,586,259
2,892,362	1,054	578,063	649,533	20,516,270	4,326,657
1,274,318	4,517	145,355	68,505	4,206,284	450,000
2,485,045	11,816	707,930	138,653	9,187,094	153,103
1,454,644	0	258,425	196,339	6,357,640	716,700
791,684	0	260,323	118,571	3,571,721	65,862
2,897,594	682,786	2,552,954	317,418	22,149,564	8,770,294
2,272,117	0	318,282	355,273	12,583,859	2,302,305
3,196,489	0	569,556	310,922	39,717,318	14,678,238
5,243,494	45,713	1,030,907	550,914	30,110,059	5,836,167
2,516,919	324,876	685,578	1,018,255	25,010,599	2,075,619
2,647,403	586,856	1,472,338	339,641	20,580,051	691,828
3,772,270	85,071	1,055,711	926,836	27,618,129	3,182,549
2,564,402	0	750,068	401,323	21,447,120	894,929
1,256,085	2,481	119,083	114,050	5,174,733	1,305,061
5,348,099	277,970	1,720,746	90,293	24,594,992	301,256
2,145,738	73,129	779,211	561,809	11,387,443	9,716,967
1,551,823	13,896	262,754	259,855	7,134,148	313,431
5,347,342	7,325	1,094,145	169,244	14,592,815	1,013,149
1,088,614	0	38,422	78,510	3,711,345	1,328,376
1,927,507	186,292	392,435	230,387	7,828,191	3,604,642
928,698	36,691	175,706	133,579	4,616,493	1,585,610
2,119,553	5,502	501,853	1,007,027	9,618,846	4,496,447
4,404,979	645,114	420,750	515,068	19,436,170	2,466,000
1,273,139	163,019	1,453,160	419,161	10,255,856	882,702
1,414,278	947	129,566	109,905	5,354,452	55,654
6,694,860	34,087	1,658,779	487,152	25,050,723	2,712,837
71,506,000	4,993,000	11,313,000	153,798,000	654,125,000	181,159,000
3,161,951	2,586	997,687	315,952	10,993,302	3,126,191
4,023,219	38,026	27,328	103,478	10,254,572	2,072,721
120,119,000	0	45,253,000	61,566,000	712,464,000	108,852,000
9,983,844	1,939,289	4,454,832	1,893,124	53,561,208	2,900,387
793,567	44,986	67,491	260,247	5,725,755	646,286
1,068,377	0	128,767	144,033	4,182,526	995,000
2,185,784	125,719	1,002,763	202,912	7,546,701	1,190,306
1,393,135	0	82,823	58,379	3,969,141	260,425

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Coshocton	Coshocton	\$524,941	\$3,980,846	\$161,898	\$1,091,679
Cuyahoga Falls	Summit	10,213,088	18,672,207	7,224,355	5,052,585
Dayton	Montgomery	14,952,996	100,362,688	19,295,446	26,910,213
Deer Park	Hamilton	2,091,027	0	0	135,710
Defiance	Defiance	907,400	6,731,692	82,256	664,054
Delaware	Delaware	1,685,641	18,435,254	710,446	2,949,115
Delphos	Allen	352,087	2,383,671	0	506,880
Dover	Tuscarawas	898,970	6,416,265	0	1,215,871
East Cleveland	Cuyahoga	1,454,199	7,995,978	8,536	949,657
East Liverpool	Columbiana	897,321	2,802,127	0	42,472
East Palestine	Columbiana	1,274,562	0	0	389,722
Eastlake	Lake	2,736,501	6,561,895	492,586	1,508,538
Eaton	Preble	702,456	3,442,508	0	661,851
Elyria	Lorain	3,357,482	21,124,035	1,587,099	1,791,076
Englewood	Montgomery	1,584,420	5,626,416	390,205	1,215,408
Euclid	Cuyahoga	5,014,254	23,868,290	179,400	6,048,437
Fairborn	Greene	2,415,919	11,574,407	1,142,378	5,048,274
Fairfield	Butler	28,583,571	0	0	2,370,058
Fairlawn	Summit	1,004,522	9,271,538	3,038,493	502,591
Fairview Park	Cuyahoga	3,699,599	7,696,575	289,816	2,291,794
Findlay	Hancock	2,792,147	20,456,073	0	2,385,372
Forest Park	Hamilton	12,047,788	0	1,698,478	2,458,466
Fostoria	Seneca	778,103	4,457,317	0	544,926
Franklin	Warren	1,084,876	5,973,040	420,252	114,030
Fremont	Sandusky	982,077	7,766,274	0	449,709
Gahanna	Franklin	2,056,265	14,405,894	1,423,994	3,044,719
Galion	Crawford	415,765	4,130,362	655,699	1,219,159
Garfield Heights	Cuyahoga	9,146,324	9,497,547	445,909	3,683,928
Geneva	Ashtabula	515,156	2,588,696	0	373,288
Girard	Trumbull	1,220,048	3,946,397	0	56,607
Grandview Heights	Franklin	1,798,345	5,619,516	0	1,209,343
Green	Summit	1,528,428	18,235,315	1,429,474	866,219
Greenville	Darke	1,345,348	5,662,105	229,929	256,196
Grove City	Franklin	2,836,665	18,304,508	5,677,049	1,345,577
Groveport	Franklin	270,810	7,962,404	47,660	2,249,094
Hamilton	Butler	8,896,414	21,951,587	0	11,893,521
Harrison	Hamilton	2,470,362	2,878,774	441,506	747,078
Heath	Licking	6,484,185	0	0	896,001
Highland Heights	Cuyahoga	1,386,652	10,621,331	96,264	630,274
Hillard	Franklin	1,981,224	17,436,327	2,333,600	4,741,570
Hillsboro	Highland	3,754,986	0	0	613,335
Hubbard	Trumbull	325,761	2,045,305	0	3,287
Huber Heights	Montgomery	15,391,298	0	1,313,072	1,566,884
Hudson	Summit	4,638,581	16,687,811	0	1,324,507
Huron	Erie	791,222	2,319,601	20,318	1,273,744
Independence	Cuyahoga	1,157,543	23,414,008	7,255,583	275,753
Indian Hills	Hamilton	813,785	5,685,073	0	465,029
Ironton	Lawrence	2,623,987	0	0	1,232,138
Jackson	Jackson	1,415,230	0	0	2,021,259
Kent	Portage	3,252,122	10,785,019	0	1,815,145
Kettering	Montgomery	8,970,024	37,392,845	0	8,352,103
Kirtland	Lake	1,615,040	3,017,196	0	305,869

(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
\$1,943,506	\$1,162	\$303,207	\$214,213	\$8,221,452	\$9,186
3,914,492	267,848	1,170,832	1,627,968	48,143,375	22,624,856
55,538,646	333,328	3,964,767	6,065,966	227,424,050	8,882,335
860,105	0	83,875	31,001	3,201,718	209,063
3,887,128	41,695	1,076,013	218,185	13,608,423	5,577,555
4,566,345	0	3,491,525	1,197,178	33,035,504	5,167,752
817,753	0	100,309	50,910	4,211,610	109,161
3,648,133	0	55,486	191,317	12,426,042	3,134,511
7,462,411	105	1,639,771	833,589	20,344,246	16,610
3,024,999	11,411	801,644	81,019	7,660,993	2,464,794
294,466	0	89,781	645,320	2,693,851	287,566
4,123,510	0	1,179,637	384,228	16,986,895	11,357,408
1,803,486	93,152	868,473	136,396	7,708,322	123,289
13,234,841	154,098	2,303,665	972,369	44,524,665	9,245,755
2,182,607	152,653	124,270	297,464	11,573,443	5,964,370
9,113,247	1,223,194	1,787,250	3,011,489	50,245,561	10,359,460
416,412	6,236,284	1,638,566	716,193	29,188,433	10,107,033
7,382,476	19,026	2,182,221	1,405,353	41,942,705	3,617,168
1,830,085	317,815	363,893	211,927	16,540,864	332,736
2,656,203	233,317	490,901	219,778	17,577,983	1,897,598
8,918,043	9,023	1,515,832	926,060	37,002,550	22,277,375
1,610,380	32,139	300,735	402,106	18,550,092	3,454,969
2,056,355	54,319	49,009	814,262	8,754,291	548,819
2,347,841	361,487	665,920	487,607	11,455,053	2,510,996
3,224,706	78,713	498,971	384,310	13,384,760	2,311,745
4,465,679	0	1,430,922	1,409,472	28,236,945	3,241,616
1,483,657	0	242,991	506,468	8,654,101	1,664,875
5,465,787	250,060	2,201,061	1,281,004	31,971,620	2,353,400
1,986,748	340,268	276,658	35,510	6,116,324	2,035,402
1,913,241	18,859	1,333,800	206,373	8,695,325	3,793,274
2,471,965	0	299,144	223,784	11,622,097	388,190
4,175,555	78,011	502,522	1,760,506	28,576,030	11,280,376
2,721,503	13,741	178,559	377,684	10,785,065	2,294,712
8,755,871	1,440,394	923,094	945,995	40,229,153	828,178
873,157	0	219,930	356,286	11,979,341	1,263,680
19,480,722	563,674	1,924,087	1,062,569	65,772,574	26,869,370
1,891,845	3,612	393,667	234,498	9,061,342	2,499,715
1,564,668	0	64,201	338,624	9,347,679	2,617,539
1,596,279	953,192	387,155	228,788	15,899,935	6,514,357
7,103,146	0	1,514,295	613,239	35,723,401	8,475,008
920,845	0	409,659	117,711	5,816,536	872,642
1,250,311	0	131,246	124,724	3,880,634	858,489
4,674,491	858,502	717,250	1,249,188	25,770,685	8,264,867
5,992,898	325,369	56,616	825,662	29,851,444	13,729,552
2,743,072	191,861	464,461	185,863	7,990,142	3,034,694
1,453,994	51,439	994,896	847,101	35,450,317	33,687,170
6,168,284	0	39,751	860,166	14,032,088	1,531,978
2,164,581	3,994	523,292	354,037	6,902,029	6,147,142
1,200,254	0	143,981	303,159	5,083,883	422,476
6,694,046	154,563	919,861	401,999	24,022,755	274,263
20,011,549	924,751	2,287,905	3,334,854	81,274,031	10,628,592
1,916,984	0	86,597	300,379	7,242,065	1,708,302

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Lakewood	Cuyahoga	\$12,041,503	\$18,766,179	\$328,790	\$4,036,644
Lancaster	Fairfield	19,653,652	0	0	4,110,825
Lebanon	Warren	3,377,780	5,463,788	2,674,616	2,309,288
Lima	Allen	1,237,398	15,129,368	179,510	6,336,270
Logan	Hocking	458,535	2,724,284	0	327,214
London	Madison	4,530,702	0	0	304,384
Lorain	Lorain	3,291,509	19,080,666	747,569	2,015,313
Louisville	Stark	467,592	2,491,850	0	558,729
Loveland	Hamilton	2,720,526	3,447,047	0	650,017
Lyndhurst	Cuyahoga	4,336,218	6,378,950	144,493	661,201
Macedonia	Summit	2,103,190	6,785,933	410,336	1,639,483
Mansfield	Richland	1,994,249	22,716,085	0	1,884,773
Maple Heights	Cuyahoga	5,154,222	7,245,712	0	1,516,761
Marietta	Washington	525,916	8,235,656	747,457	2,226,925
Marion	Marion	1,221,951	12,740,356	366,126	1,198,228
Martins Ferry	Belmont	315,723	1,128,282	0	1,049,962
Marysville	Union	1,659,837	13,302,573	2,492,131	1,616,110
Mason City	Warren	26,962,137	0	890,486	2,092,708
Massillon	Stark	1,598,384	13,689,031	255,712	2,677,137
Maumee	Lucas	3,733,099	14,809,322	0	1,386,795
Mayfield Heights	Cuyahoga	4,776,362	11,657,999	270,182	1,260,080
Medina	Medina	2,589,333	12,050,459	36,997	1,247,987
Mentor	Lake	5,280,016	33,763,684	680,828	5,815,572
Mentor-On-The-Lake	Lake	1,531,997	936,693	0	604,828
Miamisburg	Montgomery	3,092,314	12,689,452	49,438	2,777,376
Middleburg Hts	Cuyahoga	2,299,773	16,726,038	524,929	1,785,024
Middletown	Butler	4,157,764	19,924,001	1,116,194	4,453,462
Milford	Clermont	2,155,879	2,626,231	541,940	261,026
Monroe	Butler	2,400,487	6,600,141	2,910,801	1,059,176
Montgomery	Hamilton	13,207,984	0	0	588,205
Moraine	Montgomery	595,621	9,699,479	93,100	782,110
Mount Healthy	Hamilton	839,006	1,450,941	71,635	618,597
Mount Vernon	Knox	11,205,072	0	0	1,642,971
Munroe Falls	Summit	745,487	1,137,752	0	151,463
Napoleon	Henry	389,395	2,837,394	522,615	800,287
Nelsonville	Athens	432,111	1,586,380	0	105,879
New Albany	Franklin	963,499	20,868,803	2,526,093	1,581,893
New Carlisle	Clark	604,497	960,506	57,308	642,732
New Franklin	Summit	3,698,367	0	0	414,052
New Philadelphia	Tuscarawas	1,061,987	6,309,270	0	652,964
Newark	Licking	23,235,579	0	0	2,114,800
Niles	Trumbull	891,737	5,659,164	0	1,306,754
North Canton	Stark	2,239,891	5,785,688	0	768,067
North Olmsted	Cuyahoga	9,924,695	12,346,450	0	2,384,556
North Ridgeville	Lorain	6,157,278	8,302,962	0	3,111,124
North Royalton	Cuyahoga	4,545,306	12,511,896	0	677,710
Northwood	Wood	410,426	4,357,004	44,816	377,372
Norton	Summit	1,683,465	4,577,929	0	791,242
Norwalk	Huron	1,164,713	5,139,179	7,270	1,044,017
Norwood	Hamilton	2,727,581	13,643,613	1,496,270	700,700
Oakwood	Montgomery	1,530,598	6,320,391	0	1,314,441

(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
\$11,984,530	\$4,360	\$3,445,101	\$833,405	\$51,440,512	\$17,145,975
8,205,296	140,063	2,096,276	753,053	34,959,165	1,528,391
2,932,834	112,287	788,547	141,217	17,800,357	471,445
15,749,221	77,910	2,493,611	787,236	41,990,524	1,391,792
1,565,468	0	58,060	80,264	5,213,825	113,990
1,261,379	61,341	219,760	53,389	6,430,955	3,463,112
15,294,309	43,949	3,109,516	1,286,232	44,869,063	6,633,887
1,721,226	0	137,544	104,300	5,481,241	449,260
1,577,254	81,369	436,742	426,196	9,339,151	2,658,051
5,024,350	1,010,008	1,677,090	297,716	19,530,026	2,508,449
2,774,483	388,722	727,239	707,627	15,537,013	1,899,513
13,815,591	31,769	3,568,164	468,346	44,478,977	821,267
4,470,317	278,087	1,988,020	331,680	20,984,799	1,889,584
6,509,809	0	852,099	290,769	19,388,631	3,588,055
7,670,115	0	1,475,331	1,147,620	25,819,727	2,029,580
1,377,552	0	177,413	173,337	4,222,269	245,128
2,200,807	20,758	888,804	124,722	22,305,742	18,246,312
6,622,477	62,767	2,011,841	1,597,955	40,240,371	9,193,503
4,698,658	151,165	2,252,977	1,188,490	26,511,554	1,345,802
4,317,491	382,906	1,116,324	741,305	26,487,242	23,515,383
3,180,575	4,539	790,087	318,552	22,258,376	3,961,115
4,210,726	272,615	2,161,109	324,365	22,893,591	136,089
11,126,116	2,546,624	2,861,555	1,135,163	63,209,558	6,007,565
1,079,244	0	69,197	87,633	4,309,592	286,169
4,251,581	113,631	1,527,772	1,337,665	25,839,229	2,847,294
2,544,924	215,663	1,076,206	412,073	25,584,630	1,300,408
22,674,687	700,727	2,120,672	2,180,184	57,327,691	497,305
1,116,235	0	236,168	89,645	7,027,124	100,000
1,757,320	863,556	781,939	294,215	16,667,635	6,168,852
1,524,756	240,774	512,518	427,420	16,501,657	467,256
2,218,810	0	354,379	1,404,906	15,148,405	2,556,308
1,007,610	0	273,928	193,872	4,455,589	2,872,716
2,710,045	0	824,294	253,855	16,636,237	1,066,633
896,243	33,269	161,951	128,511	3,254,676	198,822
2,220,622	92,238	432,191	496,320	7,791,062	2,174,370
616,860	0	54,980	65,017	2,861,227	220,607
2,791,511	0	774,578	2,951,985	32,458,362	3,363,067
612,591	114,786	43,404	13,909	3,049,733	643,629
2,457,488	0	125,792	54,017	6,749,716	753,644
4,388,784	7,584	1,194,582	294,829	13,910,000	165,720
11,112,100	25,439	2,084,683	710,555	39,283,156	6,547,477
4,731,032	0	1,042,481	454,776	14,085,944	11,717,495
4,835,607	0	366,965	333,645	14,329,863	3,532,032
6,409,008	0	1,670,972	218,562	32,954,243	4,199,207
4,892,507	148,018	1,250,793	1,109,800	24,972,482	3,764,056
4,341,188	183,317	1,193,848	691,674	24,144,939	18,124,806
906,492	96,248	430,777	211,208	6,834,343	115,000
2,328,326	160,343	204,356	394,594	10,140,255	2,455,988
3,806,393	92,152	874,569	259,713	12,388,006	719,426
3,124,542	245,966	641,619	286,203	22,866,494	744,504
2,159,599	146,005	158,816	157,374	11,787,224	699,156

(Continued)

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Oberlin	Lorain	\$768,441	\$5,211,051	\$0	\$144,049
Olmstead Falls	Cuyahoga	1,976,390	2,791,469	0	550,247
Ontario	Richland	391,555	4,210,051	193,396	19,899
Oregon	Lucas	1,571,097	27,892,130	0	1,802,593
Orrville	Wayne	422,801	4,677,933	884,285	724,087
Oxford	Butler	1,284,812	7,588,885	0	1,425,831
Painesville	Lake	1,161,444	7,167,242	6,400	834,222
Parma	Cuyahoga	8,071,964	35,508,969	0	3,438,129
Parma Heights	Cuyahoga	2,823,198	8,079,081	0	1,425,608
Pataskala	Licking	637,042	3,335,770	0	26,293
Pepper Pike	Cuyahoga	3,298,273	4,451,604	741,658	128,424
Perrysburg	Wood	3,083,155	14,170,930	0	982,239
Pickerington	Fairfield	2,441,729	5,040,931	1,188,587	545,526
Piqua	Miami	1,289,519	8,382,273	3,765,465	0
Port Clinton	Ottawa	778,629	2,203,726	255,381	399,887
Portsmouth	Scioto	9,061,432	0	0	448,864
Ravenna	Portage	594,945	6,420,243	0	1,183,921
Reading	Hamilton	6,883,867	0	0	1,083,192
Reynoldsburg	Franklin	14,546,665	0	0	254,885
Richmond Heights	Cuyahoga	3,745,070	4,436,243	66,164	336,547
Rittman	Wayne	621,395	990,823	0	1,225,084
Riverside	Montgomery	2,338,318	4,000,696	364,472	1,803,276
Rocky River	Cuyahoga	6,472,059	8,570,317	234,169	3,711,407
Rossford	Wood	1,286,556	3,000,128	874,505	275,420
Salem	Columbiana	1,009,011	4,243,658	85,961	126,497
Sandusky	Erie	2,290,106	7,240,793	4,841,835	1,408,172
Seven Hills	Cuyahoga	7,451,738	0	0	1,175,612
Shaker Heights	Cuyahoga	6,768,107	21,185,654	63,867	6,949,653
Sharonville	Hamilton	19,964,937	0	476,448	846,721
Sheffield Lake	Lorain	1,247,182	2,044,952	0	983,047
Shelby	Richland	4,076,942	0	0	516,223
Sidney	Shelby	14,021,437	0	0	1,641,677
Solon	Cuyahoga	4,175,477	38,635,456	0	3,741,157
South Euclid	Cuyahoga	4,461,493	8,722,342	0	617,720
Springboro	Warren	702,381	10,362,125	217,620	1,301,646
Springdale	Hamilton	1,245,380	12,058,356	531,861	309,450
Springfield	Clark	2,611,990	29,086,793	7,775,780	4,509,212
St. Bernard	Hamilton	11,647,927	0	0	349,131
St. Clairsville	Belmont	975,190	497,338	0	141,923
St. Marys	Auglaize	1,181,299	3,760,915	0	562,501
Steubenville	Jefferson	1,462,783	8,682,757	0	80,638
Stow	Summit	7,439,333	12,558,052	0	989,297
Streetsboro	Portage	1,648,309	10,184,354	0	582,274
Strongsville	Cuyahoga	9,327,017	28,203,761	1,991,730	4,270,678
Sylvania	Lucas	1,334,514	8,588,782	0	504,393
Tallmadge	Summit	2,252,159	7,893,880	0	2,201,320
Tiffin	Seneca	1,141,156	7,118,045	84,151	585,873
Tipp City	Miami	4,480,781	0	0	1,892,452

(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
\$2,403,906	\$7,495	\$1,236,167	\$1,686,489	\$11,457,598	\$1,867,898
2,703,081	453,689	260,366	19,194	8,754,436	2,214,628
821,667	5,888	555,828	329,201	6,527,485	212,703
4,699,750	726,905	811,816	1,436,879	38,941,170	14,401,114
1,224,738	21,502	37,724	140,484	8,133,554	338,014
1,541,156	10,934	885,721	404,325	13,141,664	1,456,919
5,249,904	92,547	1,554,799	1,002,370	17,068,928	3,164,739
22,636,793	1,276,186	6,480,210	2,018,770	79,431,021	8,498,064
3,481,886	69,749	1,019,849	354,430	17,253,801	1,353,932
1,938,053	2,967	464,352	776,659	7,181,136	425,248
1,303,625	649,688	340,286	205,724	11,119,282	1,008,000
3,592,870	133,940	1,156,783	327,669	23,447,586	4,796,318
1,699,146	0	626,767	806,989	12,349,675	6,230,852
793,416	0	1,333,529	524,077	16,088,279	2,213,709
1,464,947	14,204	117,742	71,983	5,306,499	408,897
5,973,637	0	1,175,253	267,974	16,927,160	51,034
3,040,541	49,702	451,880	198,890	11,940,122	348,513
1,905,118	0	291,839	104,993	10,269,009	1,686,832
5,796,606	44,446	952,909	774,725	22,370,236	150,000
2,169,564	610,705	409,377	878,948	12,652,618	4,253,435
954,681	18,113	33,394	83,890	3,927,380	198,364
2,946,453	185,538	59,224	96,697	11,794,674	3,073,838
4,749,825	60,120	3,504,950	887,157	28,190,004	8,424,234
1,123,724	473,548	117,720	90,633	7,242,234	660,000
1,561,941	20,273	150,717	305,553	7,503,611	682,688
5,717,042	329,360	1,968,040	1,567,548	25,362,896	9,557,310
2,833,339	199,617	519,580	934,449	13,114,335	12,573,669
13,177,336	1,559,342	1,579,960	674,065	51,957,984	7,519,468
3,919,570	236,426	953,377	785,910	27,183,389	3,284,472
1,078,506	974	172,667	635,621	6,162,949	687,627
2,801,391	33,210	318,818	79,561	7,826,145	6,789,302
5,907,208	296,942	181,183	637,305	22,685,752	1,924,128
3,369,326	722,102	1,120,317	1,259,024	53,022,859	4,430,237
5,729,726	2,878,565	1,194,786	1,037,389	24,642,021	1,776,112
2,026,299	402,343	406,845	726,460	16,145,719	5,036,406
2,070,566	104,712	710,618	450,003	17,480,946	898,800
25,223,193	171,677	2,930,243	3,215,102	75,523,990	4,874,025
2,216,012	0	116,384	382,163	14,711,617	6,045,550
1,040,989	0	131,699	136,683	2,923,822	949,796
1,116,247	133,538	109,983	281,732	7,146,215	393,773
13,908,820	11,071	1,041,865	319,732	25,507,666	42,008
7,229,340	79,284	3,929,662	999,700	33,224,668	9,029,422
1,386,356	134,985	528,954	401,783	14,867,015	4,718,991
9,660,513	181,198	1,404,707	2,177,546	57,217,150	26,569,218
2,850,808	749,227	1,352,414	628,047	16,008,185	21,125,741
3,385,703	115,692	425,414	133,028	16,407,196	3,306,859
2,684,238	103,889	560,644	410,646	12,688,642	1,303,362
2,833,417	132,872	28,418	645,533	10,013,473	1,088,573
(Continued)					

Governmental Fund Revenues - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Property Taxes (1)	Income Tax Taxes	Other Taxes	Charges for Services
Toronto	Jefferson	\$149,169	\$2,428,194	\$50,076	\$129,715
Trenton	Butler	493,594	1,542,230	118,176	290,433
Trotwood	Montgomery	9,470,903	0	285,046	1,385,887
Troy	Miami	15,993,488	0	208,268	3,745,558
Twinsburg	Summit	1,316,496	20,254,599	119,445	1,557,010
Uhrichsville	Tuscarawas	552,466	1,214,317	0	57,374
Union	Montgomery	1,570,930	541,420	0	823,804
University Heights	Cuyahoga	2,748,297	8,016,952	2,240,499	424,473
Upper Arlington	Franklin	9,031,735	14,546,542	4,765,693	1,899,440
Upper Sandusky	Wyandot	287,708	2,278,883	109,295	105,717
Urbana	Champaign	570,680	5,057,941	0	1,088,467
Vandalia	Montgomery	1,722,455	11,811,152	0	3,685,674
Vermilion	Erie	2,777,957	1,320,898	1,798	1,626,494
Village of Indian Hill	Hamilton	813,785	5,685,073	0	465,029
Wadsworth	Medina	3,121,651	6,741,133	105,000	1,128,411
Wapakoneta	Auglaize	467,205	2,230,352	707,507	686,888
Warren	Trumbull	1,404,962	16,996,981	0	2,085,260
Warrensville Heights	Cuyahoga	1,560,346	13,326,443	263,982	433,371
Washington Court House	Fayette	1,346,264	5,144,846	852,197	1,092,748
Waterville	Lucas	398,342	2,624,263	27,462	313,371
Wauseon	Fulton	3,444,028	0	0	398,581
Waverly	Pike	1,868,206	0	0	30,610
Wellston	Jackson	401,676	1,069,108	72,085	60,852
West Carrollton	Montgomery	0	7,364,644	0	335,645
Westerville	Franklin	12,347,684	37,442,625	3,956,617	5,334,848
Westlake	Cuyahoga	11,669,377	20,314,848	1,366,235	3,478,751
Whitehall	Franklin	502,032	21,034,376	408,308	696,089
Wickliffe	Lake	2,466,907	14,083,605	203,472	562,996
Willard	Huron	313,705	3,138,783	64,540	737,593
Willoughby	Lake	4,449,742	15,125,338	0	1,665,892
Willoughby Hills	Lake	1,960,946	4,297,907	226,395	402,432
Willowick	Lake	4,124,069	2,315,934	247,051	734,547
Wilmington	Clinton	1,672,521	4,050,378	0	1,360,481
Wooster	Wayne	12,924,136	0	0	1,494,105
Worthington	Franklin	2,530,891	19,804,006	170,836	3,399,462
Wyoming	Hamilton	6,765,678	0	0	1,138,102
Xenia	Greene	0	10,933,675	1,400,707	1,485,407
Youngstown	Mahoning	2,207,647	44,629,569	1,185,296	7,463,574
Zanesville	Muskingum	1,163,362	14,695,992	1,116,443	1,364,428

(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
\$1,015,904	\$0	\$77,169	\$44,325	\$3,894,552	\$490,750
1,085,435	83,800	287,422	155,614	4,056,704	472,705
4,089,584	47,361	727,987	263,113	16,269,881	258,410
4,242,916	80,669	93,590	1,550,838	25,915,327	5,099,674
2,479,117	0	591,829	780,873	27,099,369	12,574,343
754,118	144,527	81,891	98,844	2,903,537	674,141
950,639	460,515	31,878	7,233	4,386,419	432,440
4,387,592	1,017,900	573,135	118,167	19,527,015	6,627,254
5,624,239	0	1,373,921	2,102,101	39,343,671	11,527,847
1,195,702	0	863,316	6,889	4,847,510	1,174,692
4,642,730	0	830,347	463,958	12,654,123	279,850
3,669,156	7,862	1,560,665	568,824	23,025,788	2,561,151
1,893,166	12,871	744,943	664,453	9,042,580	3,498,534
6,168,284	0	39,751	860,166	14,032,088	1,531,978
4,537,339	117,146	1,122,930	287,031	17,160,641	6,887,445
2,111,174	49,364	111,803	131,876	6,496,169	1,052,712
13,551,987	65,724	4,020,993	1,219,491	39,345,398	552,103
2,252,454	222,362	982,983	217,355	19,259,296	22,298,544
2,224,076	0	803,576	294,990	11,758,697	2,406,526
1,340,405	28,756	110,987	138,329	4,981,915	2,552,821
978,652	0	130,729	271,494	5,223,484	3,798,802
704,382	0	115,653	114,149	2,833,000	1,751,881
1,142,359	0	37,647	256,149	3,039,876	510,178
1,452,135	331,434	396,252	278,648	10,158,758	1,997,461
13,431,523	0	1,415,928	2,118,766	76,047,991	14,802,377
9,866,191	290,000	931,081	2,387,866	50,304,349	8,942,005
4,688,673	144,067	1,127,459	622,047	29,223,051	3,216,469
3,597,442	0	598,239	568,450	22,081,111	222,225
1,274,910	0	81,641	101,492	5,712,664	351,700
6,402,454	644,076	2,633,753	453,430	31,374,685	3,525,390
2,131,937	17,358	2,374,347	230,750	11,642,072	5,853,174
4,717,244	0	382,793	110,195	12,631,833	2,725,586
3,789,740	296,485	846,552	370,987	12,387,144	4,318,627
4,741,165	223,910	625,145	1,919,027	21,927,488	73,950
2,389,804	54,144	590,605	366,822	29,306,570	1,703,526
2,218,007	0	118,712	180,645	10,421,144	1,185,791
5,209,247	0	1,357,962	835,188	21,222,186	6,323,814
23,875,051	0	1,524,546	5,131,599	86,017,282	23,142,533
7,967,918	0	851,913	248,120	27,408,176	7,685,427

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Alliance	Stark	\$2,749,939	\$8,220,965	\$1,759,825	\$956,336	\$1,106,279	\$631,225
Amherst	Lorain	1,064,572	3,337,281	120,958	169,824	1,117,085	189,708
Ashland	Ashland	5,119,520	6,510,302	445,004	315,944	1,957,277	1,056,252
Athens	Athens	4,866,070	6,279,418	752,990	0	4,346,849	2,119,850
Aurora	Portage	2,117,945	6,967,912	818,152	0	2,779,035	1,290,959
Avon	Lorain	3,644,554	8,403,805	1,268,823	0	2,474,040	1,350,087
Avon Lake	Lorain	2,720,378	8,309,778	396,484	153,410	6,031,554	919,497
Barberton	Summit	4,345,238	9,773,245	2,676,716	9,531	1,398,722	1,066,909
Bay Village	Cuyahoga	2,872,829	6,861,688	685,722	288,247	1,268,684	876,317
Beachwood	Cuyahoga	3,989,615	14,446,023	965,898	560,421	8,598,504	2,203,271
Beavercreek	Greene	2,509,465	7,609,748	619,612	148,089	5,459,888	1,597,211
Bedford	Cuyahoga	4,638,074	8,947,221	859,349	193,914	2,390,859	1,316,961
Bedford Heights	Cuyahoga	3,515,704	10,247,767	429,858	373,784	2,132,495	1,355,570
Bellbrook	Greene	401,389	2,643,186	85,808	0	405,433	14,789
Bellefontaine	Logan	2,116,324	3,989,401	719,075	223,212	939,409	537,176
Bellevue	Huron	1,609,826	2,278,932	141,379	112,892	477,505	478,196
Belpre	Washington	608,876	1,214,072	249,937	481,152	597,164	209,058
Berea	Cuyahoga	6,714,835	6,458,138	471,003	187,320	851,322	1,614,757
Bexley	Franklin	2,817,177	6,099,145	211,039	86,629	691,988	1,354,052
Blue Ash	Hamilton	7,639,034	10,014,242	1,220,875	0	4,443,374	4,081,680
Bowling Green	Wood	4,533,493	10,839,005	899,672	79,778	6,819,381	1,852,446
Brecksville	Cuyahoga	5,719,155	6,290,572	887,874	861,325	3,125,788	1,772,171
Broadview Heights	Cuyahoga	4,683,783	6,764,831	372,237	288,004	1,421,102	1,021,224
Brook Park	Cuyahoga	4,791,064	11,540,053	1,942,284	408,973	1,643,494	2,243,478
Brooklyn	Cuyahoga	2,107,649	7,582,014	1,530,501	0	521,011	1,680,219
Brookville	Montgomery	947,473	1,971,473	0	200,000	679,117	122,719
Brunswick	Medina	2,812,836	9,608,980	1,270,815	6,533	2,286,124	1,360,892
Bryan	Williams	3,008,769	2,487,325	444,968	77,150	748,794	954,065
Bucyrus	Crawford	1,319,892	3,627,883	66,514	237,123	1,876,604	147,459
Cambridge	Guernsey	2,898,024	4,250,911	898,402	240,219	1,097,951	812,511
Canal Fulton	Stark	623,832	1,390,094	0	0	304,019	83,551
Canal Winchester	Franklin	1,792,338	998,800	460,702	62,842	1,073,800	539,486
Canfield	Mahoning	865,230	2,366,348	90,954	113,802	713,497	74,117
Celina	Mercer	1,355,726	4,386,036	190,598	79,768	1,439,705	1,221,202
Centerville	Montgomery	4,585,005	6,417,524	289,791	0	2,248,977	247,852
Chardon	Geauga	3,020,254	2,642,607	207,866	73,483	1,551,695	223,529
Cheviot	Hamilton	1,420,841	2,251,971	153,438	21,359	485,420	94,342
Chillicothe	Ross	5,604,348	10,423,627	1,163,349	0	4,838,279	746,962
Cincinnati	Hamilton	65,260,000	177,432,000	8,386,000	30,203,000	6,241,000	26,048,000
Circleville	Pickaway	2,560,793	4,344,771	521,984	309,164	1,127,234	145,656
Clayton	Montgomery	1,983,546	3,139,635	7,935	4,576	1,020,519	0
Cleveland	Cuyahoga	77,792,000	302,009,000	107,061,000	19,160,000	0	38,661,000
Cleveland Heights	Cuyahoga	14,645,346	19,736,539	5,944,549	385,716	5,057,282	2,477,521
Clyde	Sandusky	966,702	1,868,675	427,619	548,634	323,472	214,767
Columbiana	Columbiana	328,074	1,329,690	0	170,927	365,917	312,291
Conneaut	Ashtabula	1,338,190	2,847,980	505,419	223,038	1,164,565	112,259
Cortland	Trumbull	750,009	2,341,311	41,816	30	670,557	62,738
Coshocton	Coshocton	1,833,095	2,909,234	674,830	1,162,093	991,361	193,737
Cuyahoga Falls	Summit	6,941,671	18,750,985	2,605,718	0	3,751,166	2,214,325
Dayton	Montgomery	14,967,599	93,849,670	42,430,383	2,409,496	3,804,513	0
Deer Park	Hamilton	1,060,528	1,222,632	3,867	0	780,603	54,316
Defiance	Defiance	2,729,651	5,162,340	1,431,019	215,876	1,090,575	543,357
Delaware	Delaware	4,905,588	16,159,426	707,277	0	3,410,602	10,769,217
Delphos	Allen	322,701	2,445,593	0	51,652	350,231	400,637
Dover	Tuscarawas	1,115,260	4,331,070	111,227	707,902	1,037,961	829,489
East Cleveland	Cuyahoga	4,786,702	9,079,806	2,005,069	0	1,767,850	320,339

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$55,238	\$2,089,454	\$0	\$308,740	\$73,267	\$0	\$17,951,268	\$1,593,096
0	2,367,753	0	315,308	125,913	0	8,808,402	575,711
0	1,561,427	0	424,089	126,813	0	17,516,628	909,019
0	3,117,732	0	410,000	81,992	0	21,974,901	204,000
1,012	3,755,777	0	723,747	433,469	0	18,888,008	2,380,281
46,497	3,816,253	0	7,530,941	2,363,849	178,073	31,076,922	22,228,682
667,103	1,795,595	0	1,062,842	481,950	0	22,538,591	2,287,380
0	1,556,168	0	1,120,994	224,929	0	22,172,452	1,434,900
1,834,658	1,915,774	0	1,235,000	423,935	31,500	18,294,354	2,741,067
0	5,678,719	0	1,565,000	787,909	0	38,795,360	1,841,363
78,663	4,599,385	0	792,882	536,304	578,290	24,529,537	4,995,022
1,010,797	1,230,803	0	722,062	526,162	0	21,836,202	4,018,869
647,880	10,349	0	792,502	155,519	0	19,661,428	4,326,657
0	527,874	0	0	0	0	4,078,479	450,000
147,241	660,785	0	133,803	39,151	0	9,505,577	384,103
0	0	0	125,163	73,302	0	5,297,195	717,095
0	62,725	0	122,735	37,634	0	3,583,353	65,500
1,350,451	3,113,744	0	5,324,475	503,506	0	26,589,551	3,875,100
0	3,089,569	0	1,107,619	734,615	0	16,191,833	2,180,137
0	8,709,260	0	3,543,420	2,273,692	0	41,925,577	12,482,141
601,161	3,120,821	0	4,595,342	1,025,817	0	34,366,916	1,027,125
1,593,784	2,007,069	0	1,178,884	560,548	0	23,997,170	2,042,634
836,375	4,620,691	0	1,195,662	432,169	0	21,636,078	519,423
3,052,788	3,648,548	0	287,467	48,075	64,143	29,670,367	1,390,040
1,850,198	1,972,515	0	2,612,289	343,613	0	20,200,009	851,224
0	1,228,757	0	880,379	67,150	2,220	6,099,288	815,247
0	2,223,320	0	537,063	318,145	0	20,424,708	40,882
0	2,292,408	0	1,800,000	150,127	0	11,963,606	4,107,028
46,100	0	0	27,880	21,118	0	7,370,573	310,431
0	3,275,397	0	214,578	183,322	0	13,871,315	920,871
0	678,578	0	125,882	60,357	0	3,266,313	1,388,376
0	1,435,186	0	2,734,678	282,815	9,455	9,390,102	1,801,154
0	532,764	0	1,174,919	49,190	0	5,980,821	377,995
246,633	0	212,846	1,614,047	197,579	50,000	10,994,140	2,409,875
0	1,675,639	0	357,579	381,753	0	16,204,120	4,829,000
24	1,517,755	0	241,304	34,838	0	9,513,355	1,410,000
363,517	263,290	0	44,004	1,636	0	5,099,818	55,654
685,053	576,632	0	264,081	118,684	0	24,421,015	2,518,034
165,565,000	144,866,000	0	40,869,000	22,670,000	572,000	688,112,000	95,505,000
817	1,020,139	0	378,208	150,309	60,335	10,619,410	3,020,218
0	3,549,111	0	273,999	216,766	76,506	10,272,593	697,408
64,436,000	66,575,000	0	47,481,000	30,628,000	5,319,000	759,122,000	71,731,000
2,248,499	1,276,062	0	4,318,896	832,804	0	56,923,214	2,794,322
0	481,439	0	2,209,734	188,421	0	7,229,463	581,788
0	835,460	0	0	0	0	3,342,359	995,000
155,121	1,565,704	0	1,309,255	117,198	8,400	9,347,129	135,250
223,286	0	0	0	0	0	4,089,747	249,272
0	200,331	0	12,216	0	0	7,976,897	0
0	7,999,729	0	1,138,254	400,074	0	43,801,922	24,633,580
30,741,740	15,253,781	0	9,516,702	4,401,891	0	217,375,775	6,955,775
0	10,963	0	125,302	110,524	0	3,368,735	209,063
0	1,721,528	0	106,308	52,821	75,000	13,128,475	1,467,197
980,685	2,365,391	0	895,000	1,334,689	26,409	41,554,284	5,155,407
0	0	0	30,404	1,213	0	3,602,431	866,000
570,453	2,528,446	0	2,646,521	63,678	36,229	13,978,236	0
704,670	98,945	0	313,103	60,516	0	19,137,000	0

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
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All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
East Liverpool	Columbiana	\$1,278,873	\$3,152,519	\$822,730	\$167,788	\$811,304	\$125,194
East Palestine	Columbiana	569,845	997,789	162,713	70,781	281,395	213,470
Eastlake	Lake	4,007,334	6,625,076	314,695	175,749	1,131,747	1,139,524
Eaton	Preble	1,825,118	2,851,087	192,254	170,463	1,073,162	197,312
Elyria	Lorain	7,618,379	19,870,879	4,276,543	2,086,283	1,839,924	1,502,688
Englewood	Montgomery	1,585,042	5,163,836	408,023	2,508	1,993,447	293,822
Euclid	Cuyahoga	13,662,590	22,383,910	2,944,087	289,293	1,906,637	1,548,289
Fairborn	Greene	7,025,927	12,379,650	1,087,343	95,111	1,763,864	201,592
Fairfield	Butler	7,868,338	15,276,912	1,326,096	21,998	5,315,056	2,527,523
Fairlawn	Summit	2,671,598	6,160,707	53,598	117,996	2,499,689	326,847
Fairview Park	Cuyahoga	1,926,354	7,311,282	297,860	1,355	1,308,777	3,110,435
Findlay	Hancock	7,563,146	15,311,232	0	2,085,575	2,555,879	1,359,519
Forest Park	Hamilton	3,261,901	8,997,071	1,695,953	20,710	2,289,550	256,593
Fostoria	Seneca	1,492,532	4,644,549	587,378	345,347	722,210	86,158
Franklin	Warren	1,933,507	5,172,755	43,926	13,361	1,013,128	293,418
Fremont	Sandusky	2,207,310	6,490,874	648,788	4,246	1,075,087	1,468,774
Gahanna	Franklin	3,979,706	8,583,805	4,211,122	215,060	2,005,668	2,601,027
Galion	Crawford	1,163,940	3,673,038	313,795	480,228	1,150,095	184,684
Garfield Heights	Cuyahoga	7,969,134	12,494,201	176,065	476,202	1,561,651	800,839
Geneva	Ashtabula	1,108,990	2,384,255	1,345,424	0	787,899	170,306
Girard	Trumbull	2,068,685	3,136,719	484,775	171,466	1,099,286	289,776
Grandview Heights	Franklin	2,210,917	4,489,567	1,155,347	43,126	628,207	835,953
Green	Summit	5,695,648	7,717,517	876,986	272,864	5,073,329	690,620
Greenville	Darke	1,766,407	4,480,921	506	319	1,690,369	452,391
Grove City	Franklin	9,837,230	9,296,235	1,501,817	279,720	1,352,002	2,093,314
Groveport	Franklin	4,858,175	1,589,737	371,814	47,635	688,179	3,052,706
Hamilton	Butler	5,089,992	30,807,813	2,754,638	1,115,975	3,924,752	1,662,185
Harrison	Hamilton	1,311,725	5,917,133	124,383	292,932	677,233	220,659
Heath	Licking	1,360,970	4,949,955	322,269	56,000	1,382,405	1,291,498
Highland Heights	Cuyahoga	2,439,646	6,305,028	122,986	37,617	872,905	577,378
Hillard	Franklin	5,821,506	7,943,336	3,301,309	165,311	10,472,973	2,803,019
Hillsboro	Highland	1,268,431	3,324,062	664,368	12,544	408,738	68,770
Hubbard	Trumbull	214,222	1,691,664	660	19,729	631,855	20,434
Huber Heights	Montgomery	3,046,448	14,289,848	1,097,060	0	1,580,484	400,655
Hudson	Summit	5,695,358	6,336,673	1,771,370	485,700	2,619,938	1,045,882
Huron	Erie	1,627,996	2,998,947	366,442	0	616,728	463,587
Independence	Cuyahoga	6,057,103	8,049,439	2,057,304	92,369	2,301,417	3,268,970
Indian Hills	Hamilton	1,664,214	4,401,254	1,535,431	115,858	1,410,408	1,012,532
Ironton	Lawrence	1,873,401	3,398,721	744,240	261,749	651,491	103,316
Jackson	Jackson	1,121,386	1,956,987	445,388	344,855	749,754	166,487
Kent	Portage	2,972,845	10,283,338	3,023,979	665,015	2,185,911	1,401,566
Kettering	Montgomery	12,050,675	24,755,368	0	0	8,631,543	12,450,737
Kirtland	Lake	1,749,578	2,459,765	71,191	74,939	1,314,505	376,164
Lakewood	Cuyahoga	7,691,955	21,420,430	6,084,834	2,268,579	2,151,849	1,732,556
Lancaster	Fairfield	7,115,172	16,737,295	825,150	744,821	3,920,300	1,819,231
Lebanon	Warren	3,512,438	6,676,959	861,847	175,537	868,916	493,220
Lima	Allen	7,961,902	16,436,668	3,795,069	0	3,331,534	1,021,979
Logan	Hocking	772,366	2,477,394	206,536	312,876	622,234	109,933
London	Madison	1,294,638	3,135,839	495,815	0	550,782	160,407
Lorain	Lorain	7,674,673	19,921,573	3,055,196	2,209,410	2,494,279	332,550
Louisville	Stark	847,125	2,055,272	151,145	50,860	610,206	149,882
Loveland	Hamilton	2,579,918	4,865,064	209,694	0	595,393	391,113
Lyndhurst	Cuyahoga	4,709,891	8,072,169	668,792	56,532	1,731,271	1,085,040
Macedonia	Summit	2,478,276	4,937,774	490,686	135,132	1,641,868	1,429,410
Mansfield	Richland	9,150,773	20,852,533	2,259,281	7,052	2,197,989	283,280
Maple Heights	Cuyahoga	5,920,070	9,958,139	852,226	96,777	1,055,512	731,573
Marietta	Washington	4,405,065	6,580,401	424,387	823,016	3,723,372	477,040
Marion	Marion	4,058,145	12,563,061	2,572,072	488,966	4,552,137	1,114,921
Martins Ferry	Belmont	729,613	2,426,073	136,549	70,456	439,406	43,827
Marysville	Union	2,823,826	8,648,354	2,321,900	346,742	2,452,026	228,162
Mason City	Warren	7,938,713	11,766,834	2,451,462	0	3,536,095	1,835,718
Massillon	Stark	6,705,633	10,036,889	1,199,351	632,578	3,406,860	3,256,036

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$0	\$1,306,622	\$0	\$331,109	\$81,039	\$0	\$8,077,178	\$2,255,796
0	217,264	0	105,001	33,369	0	2,651,627	94,341
1,214,369	1,210,252	0	817,489	732,143	309,167	17,677,545	10,951,733
0	518,572	0	255,448	45,354	0	7,128,770	122,839
0	3,912,375	0	2,192,757	1,429,975	0	44,729,803	8,396,755
0	1,824,872	0	183,562	0	0	11,455,112	5,658,313
2,180,946	4,967,119	0	7,151,780	1,070,780	286,394	58,391,825	6,380,516
0	1,699,918	216,742	2,478,903	384,476	11,510	27,345,036	9,644,754
479,877	7,697,920	0	1,577,547	1,024,387	0	43,115,654	4,197,239
310,907	1,086,279	0	912,675	306,007	0	14,446,303	332,086
1,144,672	1,098,410	0	552,713	1,096,822	0	17,848,680	2,200,063
0	5,132,329	0	667,203	411,064	54,920	35,140,867	21,558,621
0	1,894,948	0	233,187	167,541	36,147	18,853,601	2,946,974
14,080	643,624	0	119,179	17,501	0	8,672,558	540,000
0	1,167,232	0	646,554	464,365	140,500	10,888,746	2,390,996
6,029	2,307,611	0	302,727	114,354	0	14,625,800	2,311,745
2,378,727	3,132,194	0	875,214	892,242	0	28,874,765	3,096,136
0	0	0	399,997	120,349	0	7,486,126	899,856
2,306,535	693,617	0	2,216,489	1,488,373	0	30,183,106	2,353,400
0	761,908	0	410,647	133,610	0	7,103,039	1,129,457
451,311	166,815	0	49,995	100,872	0	8,019,700	0
718,703	1,644,618	0	110,875	19,262	0	11,856,575	59,774
0	1,629,063	0	1,585,832	2,278,453	142,904	25,963,216	4,016,096
170,626	1,471,377	0	363,867	121,475	1,728	10,519,986	1,568,920
0	8,154,295	0	1,579,244	1,593,119	0	35,686,976	791,297
0	1,055,131	0	1,212,059	727,083	8,385	13,610,904	522,967
5,821,649	6,762,309	0	2,485,000	1,750,626	0	62,174,939	23,836,554
0	1,971,979	0	573,628	251,220	0	11,340,892	1,691,263
252,530	0	0	322,047	164,084	0	10,101,758	2,506,278
1,915,962	182,169	0	1,127,393	413,988	260,558	14,255,630	6,379,669
1,697,650	0	0	2,945,653	2,899,735	0	38,050,492	5,300,000
0	72,542	0	173,553	148,393	0	6,141,401	747,462
0	285,393	0	438,986	114,925	0	3,417,868	858,489
0	9,871,165	0	2,019,615	1,309,499	0	33,614,774	8,020,129
0	5,253,540	0	2,741,487	1,068,630	203,495	27,222,073	11,806,020
540,313	711,013	0	1,279,042	76,733	0	8,680,801	1,939,497
496,390	6,633,360	0	1,485,600	900,657	231,073	31,573,682	32,682,106
0	607,946	0	616,025	99,463	0	11,463,131	1,531,978
0	229,441	0	4,604,501	118,191	0	11,985,051	180,497
0	0	0	82,133	19,536	0	4,886,526	483,072
0	5,912,555	0	201,973	197,800	0	26,844,982	558,522
0	25,101,663	0	1,062,000	637,150	0	84,689,136	11,658,166
0	696,358	0	547,780	159,345	0	7,449,625	1,672,318
3,331,914	3,022,809	0	11,686,748	1,734,982	114,820	61,241,476	5,884,285
0	920,837	0	747,956	325,674	0	33,156,436	1,289,224
0	3,205,214	296,891	540,884	244,320	0	16,876,226	474,874
0	8,938,750	0	907,005	162,014	0	42,554,921	247,173
2,232	563,768	0	156,466	17,769	0	5,241,574	20,000
0	610,319	0	3,073,736	165,394	64,217	9,551,147	434,112
0	2,765,407	0	3,549,320	1,811,649	82,039	43,896,096	4,052,619
0	1,098,608	0	104,290	17,177	0	5,084,565	449,260
0	318,937	0	685,212	329,285	0	9,974,616	570,279
1,558,311	563,366	0	1,185,094	81,592	0	19,712,058	1,715,735
298,874	397,357	0	1,223,275	548,458	0	13,581,110	1,899,513
0	5,312,992	0	425,000	268,236	0	40,757,136	596,240
512,439	932,183	0	1,024,656	866,578	0	21,950,153	1,761,652
0	2,866,846	2,052,822	81,507	60,055	238,000	21,732,511	403,460
0	0	0	634,053	192,662	0	26,176,017	1,663,985
0	353,148	0	155,114	14,231	0	4,368,417	140,128
0	2,768,241	0	520,000	610,574	0	20,719,825	3,290,538
295,972	3,750,585	0	4,455,000	1,795,495	68,246	37,894,120	5,843,494
10,077	736,271	0	1,029,560	1,214,767	0	28,228,022	1,320,862

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Maumee	Lucas	\$4,975,105	\$9,534,574	\$1,485,530	\$165,134	\$2,371,081	\$1,728,961
Mayfield Heights	Cuyahoga	2,370,084	11,372,067	1,072,653	391,154	3,884,941	1,571,781
Medina	Medina	7,018,426	6,844,586	678,352	213,528	3,762,509	966,334
Mentor	Lake	6,726,217	22,577,743	2,053,967	0	11,128,744	6,954,044
Mentor-On-The-Lake	Lake	686,045	2,288,811	0	59,725	485,561	40,880
Miamisburg	Montgomery	5,105,123	8,608,236	966,244	8,349	1,094,136	2,274,424
Middleburg Hts	Cuyahoga	6,620,502	8,395,875	836,704	330,767	1,691,980	2,771,542
Middletown	Butler	3,878,578	24,986,978	21,201,669	744,547	5,870,918	1,002,176
Milford	Clermont	1,111,250	3,761,280	0	464,408	662,856	164,928
Monroe	Butler	2,250,755	7,120,069	0	0	1,462,501	224,689
Montgomery	Hamilton	4,773,477	5,571,856	407,163	0	1,553,391	1,183,413
Moraine	Montgomery	3,153,627	8,432,788	350,822	78,621	2,637,137	886,368
Mount Healthy	Hamilton	594,906	1,788,177	74,735	0	836,759	158,649
Mount Vernon	Knox	5,590,698	6,166,170	591,187	694,326	3,901,070	718,703
Munroe Falls	Summit	655,958	1,452,669	0	39,735	302,372	39,904
Napoleon	Henry	962,827	3,278,087	1,260,984	110,917	596,226	799,615
Nelsonville	Athens	561,076	1,269,598	213,021	0	419,726	241,385
New Albany	Franklin	4,175,224	2,719,451	10,822,589	0	1,977,020	0
New Carlisle	Clark	661,772	568,596	41,306	744,586	281,312	66,303
New Franklin	Summit	862,247	3,846,717	120,583	124,424	1,726,937	28,277
New Philadelphia	Tuscarawas	3,453,126	4,926,642	443,749	676,940	1,291,465	735,416
Newark	Licking	11,311,034	17,582,231	1,940,710	200,044	3,981,510	0
Niles	Trumbull	2,021,497	8,184,859	769,020	579,883	1,421,710	505,454
North Canton	Stark	1,814,570	3,916,656	422,242	1,600,747	1,191,111	764,555
North Olmsted	Cuyahoga	3,646,056	11,513,761	468,200	628,225	5,163,746	2,287,806
North Ridgeville	Lorain	6,567,369	9,949,831	1,389,032	415,087	2,803,235	368,566
North Royalton	Cuyahoga	2,692,168	10,898,451	706,982	376,706	2,335,184	946,038
Northwood	Wood	1,279,165	2,280,391	106,247	8,682	453,799	55,894
Norton	Summit	2,039,058	3,762,855	136,317	69,907	1,395,894	140,871
Norwalk	Huron	2,206,855	4,732,600	1,089,814	162,899	810,410	1,567,962
Norwood	Hamilton	4,137,344	14,905,241	105,429	1,040,502	654,689	1,047,524
Oakwood	Montgomery	2,151,994	5,409,172	1,931,812	115,470	941,140	986,129
Oberlin	Lorain	3,208,035	3,480,799	451,892	123,175	706,957	652,169
Olmstead Falls	Cuyahoga	1,235,579	2,847,889	688,152	89,527	864,131	155,955
Ontario	Richland	1,738,429	2,217,747	28,047	1,571	1,585,371	98,370
Oregon	Lucas	4,774,351	9,939,915	1,048,246	402,647	3,518,660	720,062
Orrville	Wayne	1,063,944	2,269,066	0	179,071	1,257,749	333,811
Oxford	Butler	1,619,314	5,333,030	1,078,761	124,204	1,205,438	1,256,158
Painesville	Lake	4,657,111	7,135,751	363,544	619,796	2,345,029	725,325
Parma	Cuyahoga	22,735,059	29,602,239	8,542,215	316,924	4,350,401	2,946,893
Parma Heights	Cuyahoga	1,886,141	9,152,148	2,055,627	383,470	766,547	533,108
Pataskala	Licking	1,012,038	1,722,313	294,057	60,486	1,418,164	257,165
Pepper Pike	Cuyahoga	1,414,137	4,883,870	314,663	29,471	1,406,169	2,000
Perrysburg	Wood	4,377,077	8,119,998	817,180	36,327	2,610,428	1,316,737
Pickerington	Fairfield	2,473,392	4,087,623	505,464	99,073	706,954	549,167
Piqua	Miami	1,210,761	7,192,718	378,885	329,242	2,060,615	361,895
Port Clinton	Ottawa	1,363,370	2,057,677	163,284	192,033	642,379	54,763
Portsmouth	Scioto	3,453,147	8,226,131	626,998	2,568,128	1,321,875	64,374
Ravenna	Portage	1,571,220	4,966,280	1,155,616	242,073	1,088,775	748,982
Reading	Hamilton	1,867,817	5,136,649	173,317	5,190	944,528	435,217
Reynoldsburg	Franklin	4,103,538	8,015,723	1,296,538	205,060	1,407,506	970,662
Richmond Heights	Cuyahoga	1,888,312	5,479,889	415,464	0	1,566,153	304,700
Rittman	Wayne	647,555	1,504,036	0	96,079	557,351	423,095
Riverside	Montgomery	2,021,784	5,963,274	522,937	3,982	1,634,776	46,000
Rocky River	Cuyahoga	4,888,964	9,104,294	807,866	1,281,566	2,138,947	3,188,335
Rossford	Wood	1,463,278	2,236,476	0	0	919,925	301,426
Salem	Columbiana	1,307,023	3,267,549	339,468	112,071	743,998	455,900
Sandusky	Erie	3,901,871	11,273,598	2,704,414	271,130	3,110,557	385,373
Seven Hills	Cuyahoga	1,819,046	3,968,395	591,250	871,585	1,782,075	1,351,816
Shaker Heights	Cuyahoga	7,510,586	21,747,850	5,935,701	596,372	3,552,894	3,513,027

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$957,869	\$3,980,347	\$0	\$1,037,475	\$902,669	\$0	\$27,138,745	\$19,390,570
682,817	0	0	753,602	45,000	0	22,144,099	3,935,138
70,516	691,597	0	247,314	686,818	0	21,179,980	113,517
1,936,053	2,554,372	0	2,695,139	1,365,238	0	57,991,517	3,137,511
436,098	44,310	0	413,432	36,071	12,550	4,503,483	286,169
1,223,404	6,821,941	0	458,415	253,389	78,846	26,892,507	1,390,321
1,091,845	1,494,121	0	1,988,289	408,146	0	25,629,771	850,000
2,165,339	0	0	2,227,580	1,393,594	0	63,471,379	99,000
0	693,712	1,070,629	290,000	138,597	0	8,357,660	100,000
1,390,601	1,830,107	1,182,660	1,084,867	532,054	0	17,078,303	6,303,696
0	1,750,423	0	619,883	144,521	0	16,004,127	435,962
284,131	1,688,182	0	204,990	125,042	182,313	18,024,021	2,200,000
0	1,102,009	0	63,960	92,564	43,355	4,755,114	2,755,463
0	0	0	436,723	287,960	0	18,386,837	1,028,456
0	250,639	0	327,089	34,525	6,297	3,109,188	18,296
0	650,487	0	142,751	96,938	0	7,898,832	2,447,105
0	236,684	0	98,785	25,820	125,000	3,191,095	149,300
0	9,072,269	0	1,800,263	1,477,516	0	32,044,332	3,294,719
0	234,679	0	432,643	131,678	0	3,162,875	208,000
0	358,667	0	27,226	3,888	0	7,098,966	733,609
0	3,296,375	0	167,416	88,356	0	15,079,485	165,720
0	2,983,077	0	751,726	665,800	0	39,416,132	4,479,992
141,712	3,224,908	0	11,384	51,767	40,674	16,952,868	8,446,006
482,492	1,942,925	0	401,315	83,223	86,340	12,706,176	877,692
2,306,879	376,161	0	4,002,500	1,368,647	17,426	31,779,407	3,085,222
0	689,698	0	3,389,265	262,988	22,879	25,857,950	1,050,000
2,095,287	6,459,015	0	6,337,423	568,927	0	33,416,181	3,090,690
193,065	139,903	0	94,390	113,180	0	4,724,716	105,000
0	365,560	0	2,312,000	295,389	0	10,517,851	860,178
0	1,421,556	0	181,118	53,203	0	12,226,417	672,469
33,723	1,000	333,961	1,420,109	1,433,408	0	25,112,930	744,504
0	2,108,643	0	12,988	51,269	0	13,708,617	699,156
216,459	2,878,065	0	438,940	373,356	0	12,529,847	1,648,539
0	2,331,553	0	2,561,733	144,666	0	10,919,185	0
0	86,075	0	92,478	73,330	0	5,921,418	219,060
607,509	5,346,119	0	7,937,700	870,251	0	35,165,460	6,283,974
418,618	871,072	0	17,420	56,932	0	6,467,683	1,222,299
0	530,443	0	235,000	77,150	0	11,459,498	1,501,919
0	1,022,837	0	346,102	161,423	0	17,376,918	615,000
1,929,826	2,356,591	0	3,619,905	1,230,247	0	77,630,300	8,345,927
165,433	1,793,496	0	3,653,339	259,734	160,142	20,809,185	125,000
0	519,744	0	166,928	38,434	0	5,489,329	179,477
1,259,663	222,895	0	728,407	371,895	0	10,633,170	1,008,000
1,117,904	1,320,381	0	0	49,679	0	19,765,711	4,841,318
0	588,452	0	835,877	383,495	270,000	10,499,497	6,131,860
63,174	1,132,280	0	2,010,985	201,592	0	14,942,147	2,659,741
0	456,751	0	77,062	18,746	0	5,026,065	400,242
0	699,867	0	161,881	122,282	0	17,244,683	18,000
0	757,446	0	380,738	291,183	0	11,202,313	616,642
473,346	1,866,520	0	227,702	81,859	0	11,212,145	429,111
0	2,011,384	0	1,944,652	939,579	0	20,894,642	150,000
0	749,020	0	3,575,091	945,267	0	14,923,896	4,222,775
412,392	5,500	0	94,071	45,222	0	3,785,301	198,364
0	222,403	0	334,249	94,039	0	10,843,444	3,025,939
4,592,412	2,997,396	0	1,909,286	716,098	74,864	31,700,028	6,492,830
240,951	455,547	0	190,000	155,505	0	5,963,108	660,000
0	1,405,987	0	227,178	149,439	0	8,008,613	297,483
92,756	1,635,471	0	5,455,694	1,001,860	115,335	29,948,059	4,800,180
71,991	1,793,496	0	1,462,648	646,286	422,320	14,780,908	12,175,882
6,539,049	0	0	3,983,104	903,912	0	54,282,495	5,775,498

(Continued)

Governmental Fund Expenditures - Modified Accrual Basis of Accounting
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	General Government	Security of Persons and Property	Community Environment	Health	Transportation	Leisure Activities
Sharonville	Hamilton	\$3,400,002	\$11,643,831	\$584,908	\$374,322	\$2,113,934	\$2,481,596
Sheffield Lake	Lorain	1,146,632	2,997,005	104,623	31,644	641,923	109,551
Shelby	Richland	1,071,652	3,121,971	1,548,370	259,241	463,037	71,173
Sidney	Shelby	2,304,523	10,036,429	1,052,497	161,354	1,406,264	1,172,055
Solon	Cuyahoga	4,966,488	15,778,891	2,838,647	85,571	6,181,872	6,023,319
South Euclid	Cuyahoga	2,917,651	9,093,819	241,334	125,129	1,779,430	269,728
Springboro	Warren	4,896,316	2,887,534	531,565	14,697	828,992	500,822
Springdale	Hamilton	3,715,866	7,978,954	495,347	325,481	1,231,140	1,372,776
Springfield	Clark	9,975,188	28,598,104	5,799,440	148,872	4,138,984	2,159,298
St. Bernard	Hamilton	4,542,158	5,466,715	232,428	85,658	490,586	324,015
St. Clairsville	Belmont	288,467	972,553	250,665	32,215	370,912	299,386
St. Marys	Auglaize	856,820	2,948,349	80,291	58,270	826,801	265,084
Steubenville	Jefferson	2,754,883	7,408,184	1,137,272	649,477	5,129,288	685,042
Stow	Summit	8,016,135	12,993,041	1,055,196	473,722	2,736,071	1,551,330
Streetsboro	Portage	7,530,033	5,851,790	741,505	44,184	710,066	546,874
Strongsville	Cuyahoga	4,684,119	20,322,032	1,716,758	606,142	13,710,377	5,412,647
Sylvania	Lucas	4,603,842	5,555,681	669,167	122,852	1,930,944	924,426
Tallmadge	Summit	3,051,404	6,188,031	277,805	64,500	1,480,892	1,691,805
Tiffin	Seneca	2,512,510	6,885,622	574,812	0	995,622	416,132
Tipp City	Miami	1,568,282	3,175,914	260,105	0	531,100	778,807
Toronto	Jefferson	520,857	1,708,970	357,500	17,910	357,622	154,123
Trenton	Butler	368,128	2,483,486	149,217	53,448	369,565	69,779
Trotwood	Montgomery	2,939,192	8,156,930	1,027,674	0	1,797,058	340,410
Troy	Miami	4,394,047	9,553,157	943,809	361,014	2,893,547	1,682,768
Twinsburg	Summit	4,795,606	6,862,438	1,236,221	0	5,150,130	2,018,923
Uhrichsville	Tuscarawas	558,602	1,391,205	15,016	126,570	459,971	58,530
Union	Montgomery	717,731	1,604,638	495,725	13,595	488,387	86,694
University Heights	Cuyahoga	1,538,564	7,805,717	3,902,807	52,410	1,023,249	316,300
Upper Arlington	Franklin	7,556,768	15,783,657	956,177	0	0	3,017,111
Upper Sandusky	Wyandot	1,549,669	1,966,783	61,651	37,437	528,918	395,529
Urbana	Champaign	1,862,344	4,873,257	809,239	237,672	1,153,352	267,898
Vandalia	Montgomery	5,410,595	6,308,866	0	0	2,854,301	3,500,732
Vermilion	Erie	2,221,156	2,743,537	351,108	91,601	1,240,991	255,051
Village of Indian Hill	Hamilton	1,664,214	4,401,254	1,535,431	115,858	1,410,408	1,012,532
Wadsworth	Medina	3,277,952	5,986,941	655,562	105,402	2,698,700	1,461,356
Wapakoneta	Auglaize	489,958	2,861,631	111,158	147,474	1,635,535	452,069
Warren	Trumbull	7,387,486	16,783,776	5,270,528	621,583	1,584,939	456,404
Warrens Heights	Cuyahoga	3,264,306	9,508,683	882,581	55,903	1,739,710	227,370
Washington Court House	Fayette	2,720,155	3,979,201	1,738,530	331,620	951,836	67,232
Waterville	Lucas	998,444	1,592,246	146,211	0	1,081,230	81,117
Wauseon	Fulton	583,271	2,314,703	267,149	0	617,136	412,750
Waverly	Pike	843,285	1,376,574	0	1,470	543,464	82,919
Wellston	Jackson	655,152	1,282,224	326,018	27,342	288,247	2,248
West Carrollton	Montgomery	871,530	5,193,435	2,082,011	0	1,026,392	778,698
Westerville	Franklin	13,938,717	26,969,586	2,685,053	179,322	2,154,857	8,636,282
Westlake	Cuyahoga	7,438,860	13,899,297	1,700,116	1,017,728	6,607,706	3,016,611
Whitehall	Franklin	6,089,038	11,916,106	19,230	116,854	1,550,021	670,318
Wickliffe	Lake	4,359,362	6,258,686	228,750	45,107	1,867,004	778,060
Willard	Huron	717,166	2,526,520	218,398	41,745	796,338	274,254
Willoughby	Lake	7,088,810	13,810,804	904,169	478,626	1,478,892	1,766,657
Willoughby Hills	Lake	2,859,752	5,416,965	145,731	0	2,028,471	258,205
Willowick	Lake	1,789,036	5,033,551	468,103	105,344	870,167	840,781
Wilmington	Clinton	4,562,993	4,714,810	0	418,814	2,426,466	491,168
Wooster	Wayne	2,889,589	10,320,287	1,149,541	139,670	1,495,422	1,365,853
Worthington	Franklin	5,583,245	10,173,618	872,301	61,674	2,323,354	3,969,761
Wyoming	Hamilton	2,545,477	2,853,292	287,043	67,258	924,291	1,394,919
Xenia	Greene	3,383,703	11,502,926	276,987	0	1,295,688	158,251
Youngstown	Mahoning	13,653,890	33,763,840	6,165,552	2,423,854	7,067,027	2,749,335
Zanesville	Muskingum	4,688,387	12,762,402	1,352,889	420,703	3,734,526	816,916

Other Current Expenditures	Capital Outlay	Inter- governmental	Principal	Interest and Fiscal Charges	Other Expenditures	Total Expenditures	Other Financing Uses
\$527,483	\$2,286,976	\$0	\$1,783,777	\$538,968	\$0	\$25,735,797	\$2,999,168
683,570	119,550	0	813,535	206,725	0	6,854,758	167,237
36,336	1,070,156	0	192,183	25,807	224,448	8,084,374	253,250
0	5,656,047	0	838,714	323,888	0	22,951,771	1,624,963
1,894,005	10,388,586	0	2,070,153	546,106	0	50,773,638	4,063,840
3,836,465	7,402,479	0	933,446	431,511	12,519,106	39,550,098	233,666
0	2,499,123	0	1,115,000	680,895	0	13,954,944	6,681,526
0	436,755	0	476,499	272,903	0	16,305,721	763,800
217,499	22,696,059	0	2,395,569	437,151	0	76,566,164	4,600,120
1,692,542	6,080,040	0	137,233	86,604	0	19,137,979	2,696,376
0	580,966	0	125,937	45,108	0	2,966,209	844,420
0	1,606,400	0	100,000	14,364	0	6,756,379	1,114,524
0	5,586,811	0	231,646	267,063	0	23,849,666	0
0	3,300,320	0	894,177	879,409	0	31,899,401	9,073,887
824,768	1,585,908	0	774,674	148,430	0	18,758,232	97,679
2,076,197	8,128,639	0	2,315,000	2,336,917	1,741,039	63,049,867	28,920,506
955,594	4,387,672	0	7,591,841	719,848	0	27,461,867	10,527,069
0	1,639,318	0	781,055	470,975	0	15,645,785	3,196,000
0	521,324	0	172,324	117,415	0	12,195,761	1,280,474
208,818	1,346,198	0	930,000	162,268	0	8,961,492	1,072,573
0	252,483	0	95,772	11,950	0	3,477,187	544,750
47,386	209,069	0	86,627	16,459	0	3,853,164	472,705
0	1,341,925	0	843,569	697,263	0	17,144,021	235,910
1,062,114	1,662,805	0	495,000	459,813	38,355	23,546,429	5,598,959
121,068	874,448	0	2,123,241	795,033	6,325	23,983,433	11,806,952
0	258,970	0	265,106	70,997	0	3,204,967	287,849
0	808,023	0	195,558	72,354	0	4,482,705	135,759
3,106,228	464,922	0	3,173,356	98,953	0	21,482,506	3,911,254
2,913,048	16,094,858	0	2,480,000	1,743,346	131,450	50,676,415	11,187,024
213,716	329,661	0	520,224	241,216	0	5,844,804	231,930
0	2,919,873	0	396,297	139,415	0	12,659,347	278,500
863,750	3,042,512	27,280	963,819	615,444	0	23,587,299	2,561,151
1,075,663	134,805	0	3,001,074	181,313	0	11,296,299	748,154
0	607,946	0	0	616,025	99,463	11,463,131	1,531,978
200,224	925,826	0	197,254	785,044	0	16,294,261	6,880,048
0	0	0	376,099	41,045	0	6,114,969	1,502,000
0	2,379,047	0	1,342,926	277,837	0	36,104,526	684,894
995,680	7,233,855	0	4,030,000	577,967	0	28,516,055	10,552,742
0	680,122	0	2,224,718	694,116	0	13,387,530	732,361
265,851	0	0	2,742,535	158,276	0	7,065,910	200,000
23,520	639,369	0	3,155,000	167,817	0	8,180,715	751,535
0	9,191	0	930,702	32,798	0	3,820,403	1,079,556
0	0	0	77,404	7,791	0	2,666,426	76,383
0	0	0	335,000	189,180	0	10,476,246	1,997,461
651,873	17,857,481	0	2,605,740	1,176,148	0	76,855,059	10,207,324
704,210	9,016,405	0	9,077,169	942,487	0	53,420,589	1,242,799
1,541,342	3,802,375	0	223,553	64,692	0	25,993,529	3,153,317
1,293,353	5,641,653	0	108,011	91,860	0	20,671,846	221,515
0	829,409	0	203,454	42,797	0	5,650,081	320,000
1,283,005	1,902,397	0	928,404	494,331	0	30,136,095	3,600,000
0	158,772	0	572,479	125,283	0	11,565,658	5,509,845
1,292,188	2,094,169	0	2,309,008	36,783	0	14,839,130	340,000
186,411	211,762	0	512,545	335,195	0	13,860,164	4,318,627
0	3,260,495	0	366,343	158,938	0	21,146,138	73,950
1,901,230	4,309,381	0	557,810	315,131	0	30,067,505	1,735,781
511,108	2,010,693	0	631,501	507,878	0	11,733,460	1,167,325
0	3,443,902	0	433,131	70,461	0	20,565,049	5,391,500
2,478,809	9,208,566	0	2,063,629	2,019,298	0	81,593,800	23,070,088
0	973,318	0	490,307	226,818	0	25,466,266	7,910,398

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Alliance	Stark	\$4,380,796	\$13,877,099	\$18,257,895	\$1,482,125	\$9,521,544
Amherst	Lorain	1,772,166	4,070,863	5,843,029	340,341	1,067,593
Ashland	Ashland	1,610,195	14,701,326	16,311,521	503,072	4,897,947
Athens	Athens	1,298,761	6,666,698	7,965,459	288,496	482,320
Aurora	Portage	2,188,145	12,074,139	14,262,284	549,104	131,038
Avon	Lorain	4,790,489	12,245,374	17,035,863	3,974,442	746,345
Avon Lake	Lorain	9,193,879	40,113,128	49,307,007	4,214,665	15,134,533
Barberton	Summit	5,031,578	19,727,131	24,758,709	1,429,663	9,354,923
Bedford	Cuyahoga	4,520,886	4,749,938	9,270,824	992,876	2,727,254
Bellbrook	Greene	1,326,946	13,310,665	14,637,611	259,101	1,867,237
Bellefontaine	Logan	1,194,306	10,631,919	11,826,225	554,201	1,936,115
Bellevue	Huron	1,499,837	9,974,718	11,474,555	136,897	67,953
Belpre	Washington	345,016	6,574,805	6,919,821	586,147	1,988,036
Berea	Cuyahoga	2,398,869	25,598,841	27,997,710	1,427,785	8,571,733
Bexley	Franklin	1,186,768	4,566,786	5,753,554	479,458	1,639,352
Bowling Green	Wood	4,766,976	43,450,010	48,216,986	290,776	919,008
Brookville	Montgomery	463,786	385,148	848,934	221,950	42,257
Bryan	Williams	1,533,692	5,101,523	6,635,215	185,836	197,909
Bucyrus	Crawford	1,957,081	8,220,572	10,177,653	681,213	1,326,715
Cambridge	Guernsey	2,437,669	7,811,912	10,249,581	793,065	3,427,432
Canal Fulton	Stark	308,133	4,116,444	4,424,577	284,475	1,192,411
Canal Winchester	Franklin	2,531,519	8,189,490	10,721,009	443,511	3,925,129
Canfield	Mahoning	1,396,530	5,539,035	6,935,565	16,435	0
Celina	Mercer	2,602,327	13,352,693	15,955,020	646,816	6,583,258
Chardon	Gauga	1,010,198	12,293,339	13,303,537	338,791	4,808,731
Chillicothe	Ross	4,066,841	24,013,551	28,080,392	3,939,771	2,641,394
Cincinnati	Hamilton	129,686,000	1,015,565,000	1,145,251,000	36,784,000	506,186,000
Circleville	Pickaway	4,354,152	6,539,041	10,893,193	173,739	1,133,480
Clayton	Montgomery	140,882	3,770,644	3,911,526	589	4,232,359
Cleveland	Cuyahoga	271,720,000	1,699,762,000	1,971,482,000	145,205,000	793,495,000
Cleveland Heights	Cuyahoga	3,549,016	15,050,005	18,599,021	1,186,544	964,322
Clyde	Sandusky	2,023,652	12,218,178	14,241,830	475,775	5,454,795
Columbiana	Columbiana	832,558	3,365,085	4,197,643	1,228,188	169,741
Conneaut	Ashtabula	1,132,821	7,609,437	8,742,258	448,130	1,885,841
Cortland	Trumbull	664,366	5,786,945	6,451,311	122,848	3,037,479
Coshocton	Coshocton	2,917,901	10,612,299	13,530,200	1,127,919	7,246,051
Cuyahoga Falls	Summit	3,051,306	18,939,013	21,990,319	1,451,158	8,434,487
Dayton	Montgomery	58,034,911	116,276,902	174,311,813	5,431,462	474,178
Defiance	Defiance	2,139,614	23,224,473	25,364,087	1,238,005	14,634,293
Delaware	Delaware	7,501,540	31,271,812	38,773,352	857,983	5,647,573
Delphos	Allen	869,752	21,819,665	22,689,417	1,017,524	15,257,526
Dover	Tuscarawas	1,325,843	9,713,843	11,039,686	453,378	4,177,771
East Cleveland	Cuyahoga	0	147,276	147,276	383,256	227,875
East Liverpool	Columbiana	2,954,166	7,733,301	10,687,467	503,591	3,265,407
East Palestine	Columbiana	257,890	1,853,910	2,111,800	82,201	410,702
Eaton	Preble	1,618,607	6,276,917	7,895,524	295,500	3,628,950
Elyria	Lorain	1,454,566	23,808,519	25,263,085	2,492,374	15,987,453
Englewood	Montgomery	2,606,632	9,937,424	12,544,056	72,405	38,413
Euclid	Cuyahoga	2,773,702	30,045,782	32,819,484	1,122,491	12,443,301
Fairborn	Greene	6,095,989	7,755,832	13,851,821	326,247	6,503,565

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$11,003,669	\$2,377,041	\$1,234,824	\$3,642,361	\$7,254,226
1,407,934	2,910,863	0	1,524,232	4,435,095
5,401,019	9,494,556	0	1,415,946	10,910,502
770,816	6,210,698	0	983,945	7,194,643
680,142	11,954,139	0	1,628,003	13,582,142
4,720,787	11,254,054	0	1,061,022	12,315,076
19,349,198	18,530,127	1,304,490	10,123,192	29,957,809
10,784,586	9,409,247	0	4,564,876	13,974,123
3,720,130	1,804,423	0	3,746,271	5,550,694
2,126,338	11,374,485	0	1,136,788	12,511,273
2,490,316	9,119,431	0	216,478	9,335,909
204,850	9,974,718	0	1,294,987	11,269,705
2,574,183	4,220,711	0	124,927	4,345,638
9,999,518	16,451,584	0	1,546,608	17,998,192
2,118,810	3,364,836	0	269,908	3,634,744
1,209,784	42,637,198	0	4,370,004	47,007,202
264,207	312,189	0	272,538	584,727
383,745	5,101,523	0	1,149,947	6,251,470
2,007,928	6,752,834	0	1,416,891	8,169,725
4,220,497	3,766,884	0	2,262,200	6,029,084
1,476,886	2,865,938	0	81,753	2,947,691
4,368,640	4,003,235	0	2,349,134	6,352,369
16,435	5,539,035	0	1,380,095	6,919,130
7,230,074	6,408,626	0	2,316,320	8,724,946
5,147,522	7,281,361	0	874,654	8,156,015
6,581,165	15,516,854	2,483,936	3,498,437	21,499,227
542,970,000	501,685,000	23,009,000	77,587,000	602,281,000
1,307,219	5,389,030	0	4,196,944	9,585,974
4,232,948	(461,715)	0	140,293	(321,422)
938,700,000	734,270,000	93,601,000	204,911,000	1,032,782,000
2,150,866	14,141,415	0	2,306,740	16,448,155
5,930,570	5,613,906	904,524	1,792,830	8,311,260
1,397,929	2,070,085	0	729,629	2,799,714
2,333,971	5,475,201	0	933,086	6,408,287
3,160,327	2,683,180	0	607,804	3,290,984
8,373,970	2,564,254	0	2,591,976	5,156,230
9,885,645	9,756,368	0	2,348,306	12,104,674
5,905,640	116,176,961	0	52,229,212	168,406,173
15,872,298	7,752,225	0	1,739,564	9,491,789
6,505,556	25,801,874	0	6,465,922	32,267,796
16,275,050	5,678,245	0	736,122	6,414,367
4,631,149	4,661,304	975,258	771,975	6,408,537
611,131	147,276	0	(611,131)	(463,855)
3,768,998	4,217,192	0	2,701,277	6,918,469
492,903	1,445,220	0	173,677	1,618,897
3,924,450	2,512,316	0	1,458,758	3,971,074
18,479,827	7,579,882	0	(796,624)	6,783,258
110,818	9,937,424	0	2,495,814	12,433,238
13,565,792	16,629,655	0	2,624,037	19,253,692
6,829,812	3,708,692	0	3,313,317	7,022,009

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Fairfield	Butler	\$6,745,382	\$17,656,836	\$24,402,218	\$778,842	\$1,670,474
Findlay	Hancock	6,758,610	53,313,515	60,072,125	2,383,601	7,600,140
Fostoria	Seneca	652,241	18,284,865	18,937,106	351,970	1,642,262
Franklin	Warren	1,783,377	10,575,400	12,358,777	938,486	6,617,814
Fremont	Sandusky	5,133,430	59,060,434	64,193,864	1,094,336	21,991,853
Gahanna	Franklin	6,882,094	25,202,654	32,084,748	2,112,263	290,479
Galion	Crawford	3,339,034	8,126,990	11,466,024	652,230	6,613,191
Geneva	Ashtabula	743,502	6,575,465	7,318,967	250,287	5,408,741
Girard	Trumbull	1,014,555	3,610,803	4,625,358	305,409	930,554
Greenville	Darke	2,716,923	7,790,382	10,507,305	110,271	55,436
Grove City	Franklin	2,596,615	25,212,231	27,808,846	323,033	2,511,035
Groveport	Franklin	655,889	6,026,718	6,682,607	484,623	27,158
Hamilton	Butler	15,740,684	98,790,961	114,531,645	8,252,384	24,221,219
Harrison	Hamilton	1,652,425	14,827,084	16,479,509	543,009	5,341,977
Heath	Licking	1,450,488	10,292,143	11,742,631	1,378,313	1,340,939
Hillsboro	Highland	828,823	7,300,720	8,129,543	246,635	5,470,665
Hubbard	Trumbull	1,220,731	4,852,392	6,073,123	334,836	1,730,160
Huber Heights	Montgomery	9,874,021	29,739,208	39,613,229	1,473,962	18,641,235
Hudson	Summit	808,157	9,206,017	10,014,174	653,140	5,048,901
Huron	Erie	2,579,711	5,998,651	8,578,362	636,806	2,203,216
Indian Hill	Hamilton	4,333,324	13,628,275	17,961,599	779,145	3,694,076
Ironton	Lawrence	313,255	6,115,760	6,429,015	780,775	3,836,242
Jackson	Jackson	2,585,800	6,594,483	9,180,283	415,179	2,973,329
Kent	Portage	3,460,426	14,740,052	18,200,478	759,309	521,006
Lakewood	Cuyahoga	6,628,788	41,074,260	47,703,048	1,866,290	13,949,577
Lancaster	Fairfield	8,385,555	35,877,274	44,262,829	2,365,887	23,467,773
Lebanon	Warren	6,417,953	31,030,545	37,448,498	679,339	13,084,495
Lima	Allen	581,513	77,072,041	77,653,554	4,528,370	49,549,051
Logan	Hocking	601,905	3,621,217	4,223,122	252,900	436,995
London	Madison	1,669,649	3,547,484	5,217,133	318,136	956,628
Lorain	Lorain	3,567,487	27,175,796	30,743,283	1,857,075	13,320,059
Louisville	Stark	925,783	5,680,908	6,606,691	247,852	1,458,838
Loveland	Hamilton	1,222,005	9,953,981	11,175,986	184,085	1,307,526
Mansfield	Richland	9,119,513	14,834,696	23,954,209	673,608	1,416,144
Marietta	Washington	2,508,959	4,741,691	7,250,650	719,934	5,177,733
Martins Ferry	Belmont	712,642	13,870,789	14,583,431	837,524	7,917,176
Marysville	Union	21,166,241	38,664,431	59,830,672	1,214,806	31,228,451
Maumee	Lucas	854,348	3,310,290	4,164,638	93,343	152,187
Medina	Medina	4,610,619	33,020,037	37,630,656	972,808	11,905,829
Miamisburg	Montgomery	2,728,581	12,710,844	15,439,425	1,425,113	1,429,512
Middletown	Butler	6,794,969	21,873,105	28,668,074	2,162,192	3,452,748
Milford	Clermont	2,175,544	4,355,172	6,530,716	169,223	1,423,447
Monroe	Butler	4,082,069	5,999,001	10,081,070	362,953	5,836,354
Mount Vernon	Knox	1,800,142	16,199,063	17,999,205	1,286,166	7,343,236
Munroe Falls	Summit	2,771,872	2,837,214	5,609,086	141,593	628,271
Napoleon	Henry	1,623,302	9,195,662	10,818,964	455,817	5,936,638
Nelsonville	Athens	799,259	2,918,918	3,718,177	149,856	546,949
New Carlisle	Clark	201,694	2,405,960	2,607,654	184,882	2,531,732
New Philadelphia	Tuscarawas	2,126,383	9,798,509	11,924,892	138,517	131,514
Newark	Licking	3,741,909	18,707,531	22,449,440	1,197,968	10,384,619
Niles	Trumbull	448,564	2,439,514	2,888,078	2,766,860	1,979,356
North Canton	Stark	4,825,876	34,581,900	39,407,776	1,202,456	14,419,988
North Ridgeville	Lorain	4,991,340	22,132,142	27,123,482	1,242,426	5,987,626

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,449,316	\$15,923,396	\$1,018,291	\$5,011,215	\$21,952,902
9,983,741	44,297,949	717,301	5,073,134	50,088,384
1,994,232	16,610,755	0	332,119	16,942,874
7,556,300	2,927,302	878,307	996,868	4,802,477
23,086,189	37,112,745	0	3,994,930	41,107,675
2,402,742	24,899,373	0	4,782,633	29,682,006
7,265,421	1,371,254	0	2,829,349	4,200,603
5,659,028	959,143	0	700,796	1,659,939
1,235,963	2,493,963	0	895,432	3,389,395
165,707	7,790,382	0	2,551,216	10,341,598
2,834,068	22,656,372	0	2,318,406	24,974,778
511,781	5,576,718	0	594,108	6,170,826
32,473,603	75,147,364	1,663,646	5,247,032	82,058,042
5,884,986	9,195,988	0	1,398,535	10,594,523
2,719,252	7,672,143	0	1,351,236	9,023,379
5,717,300	1,774,465	0	637,778	2,412,243
2,064,996	2,972,588	0	1,035,539	4,008,127
20,115,197	16,221,467	1,200,000	2,076,565	19,498,032
5,702,041	3,871,533	0	440,600	4,312,133
2,840,022	3,321,894	0	2,416,446	5,738,340
4,473,221	9,863,450	0	3,624,928	13,488,378
4,617,017	2,128,010	0	(316,012)	1,811,998
3,388,508	3,426,768	0	2,365,007	5,791,775
1,280,315	14,188,574	0	2,731,589	16,920,163
15,815,867	25,445,783	746,166	5,695,232	31,887,181
25,833,660	10,624,550	613,320	7,191,299	18,429,169
13,763,834	17,041,256	806,850	5,836,558	23,684,664
54,077,421	19,378,353	0	4,197,780	23,576,133
689,895	3,075,484	0	457,743	3,533,227
1,274,764	2,421,928	0	1,520,441	3,942,369
15,177,134	12,964,749	357,652	2,243,748	15,566,149
1,706,690	4,099,130	0	800,871	4,900,001
1,491,611	8,552,188	0	1,132,187	9,684,375
2,089,752	13,489,995	0	8,374,462	21,864,457
5,897,667	1,395,758	23,750	(66,525)	1,352,983
8,754,700	5,392,795	0	435,936	5,828,731
32,443,257	6,683,471	480,434	20,223,510	27,387,415
245,530	3,310,290	0	608,818	3,919,108
12,878,637	13,921,717	0	10,830,302	24,752,019
2,854,625	10,025,844	149,283	2,409,673	12,584,800
5,614,940	17,637,621	781,776	4,633,737	23,053,134
1,592,670	2,866,613	0	2,071,433	4,938,046
6,199,307	2,484,546	0	1,397,217	3,881,763
8,629,402	7,548,763	895,881	925,159	9,369,803
769,864	2,122,169	0	2,717,053	4,839,222
6,392,455	3,654,619	0	771,890	4,426,509
696,805	2,352,582	0	668,790	3,021,372
2,716,614	0	0	(108,960)	(108,960)
270,031	9,731,009	0	1,923,852	11,654,861
11,582,587	11,736,487	0	(869,634)	10,866,853
4,746,216	1,191,515	0	(3,049,653)	(1,858,138)
15,622,444	19,340,548	0	4,444,784	23,785,332
7,230,052	15,227,328	0	4,666,102	19,893,430

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Norwalk	Huron	\$1,281,230	\$8,913,978	\$10,195,208	\$503,214	\$1,815,616
Norwood	Hamilton	1,183,488	2,162,524	3,346,012	162,840	541,381
Oakwood	Montgomery	1,686,463	1,404,528	3,090,991	61,844	53,906
Oberlin	Lorain	2,931,843	11,797,374	14,729,217	129,739	4,486,976
Ontario	Richland	2,334,234	4,855,297	7,189,531	27,913	49,455
Oregon	Lucas	4,916,629	25,282,725	30,199,354	159,268	331,665
Orrville	Wayne	2,235,266	16,912,544	19,147,810	957,554	5,508,404
Oxford	Butler	5,668,013	11,228,378	16,896,391	543,792	2,220,818
Painesville	Lake	3,073,281	22,225,751	25,299,032	1,745,600	6,363,472
Pataskala	Licking	852,933	6,254,672	7,107,605	194,542	6,131,012
Perrysburg	Wood	8,236,900	13,719,630	21,956,530	4,346,990	142,784
Pickerington	Fairfield	2,855,783	21,881,758	24,737,541	1,047,909	4,155,424
Piqua	Miami	2,759,894	10,686,857	13,446,751	393,424	519,285
Port Clinton	Ottawa	1,756,338	3,237,787	4,994,125	163,197	1,275,874
Portsmouth	Scioto	2,328,544	18,417,363	20,745,907	2,268,871	8,190,276
Ravenna	Portage	4,196,687	17,543,433	21,740,120	253,002	1,585,909
Reading	Hamilton	345,535	716,519	1,062,054	61,247	81,401
Reynoldsburg	Franklin	1,970,147	22,781,819	24,751,966	1,306,856	1,535,770
Rittman	Wayne	796,382	5,473,896	6,270,278	183,761	1,364,193
Rossford	Wood	0	1,373,199	1,373,199	74,571	1,326,707
Salem	Columbiana	3,889,076	8,963,710	12,852,786	120,478	832,203
Sandusky	Erie	7,963,300	28,812,011	36,775,311	1,310,838	16,116,710
Sheffield Lake	Lorain	232,979	520,897	753,876	145,225	24,383
Shelby	Richland	1,216,233	10,140,517	11,356,750	416,621	2,208,957
Sidney	Shelby	5,869,538	15,291,487	21,161,025	660,670	7,290,483
Solon	Cuyahoga	7,331,594	62,153,093	69,484,687	2,225,714	10,757,841
Springboro	Warren	361,230	10,348,218	10,709,448	322,563	2,341,310
Springfield	Clark	17,438,075	14,508,857	31,946,932	1,643,189	7,962,847
St. Clairsville	Belmont	230,766	1,643,046	1,873,812	128,041	553,890
St. Marys	Auglaize	1,193,880	4,680,396	5,874,276	65,900	74,222
Steubenville	Jefferson	1,859,168	41,043,882	42,903,050	2,222,153	30,562,699
Stow	Summit	5,936,511	22,189,032	28,125,543	1,028,982	1,153,156
Streetsboro	Portage	5,418,160	6,246,381	11,664,541	228,440	492,698
Sylvania	Lucas	4,142,324	7,330,823	11,473,147	246,287	3,124,832
Tallmadge	Summit	3,371,384	6,683,379	10,054,763	340,346	1,303,970
Tipp City	Miami	3,694,698	10,604,199	14,298,897	1,838,075	709,513
Toronto	Jefferson	1,075,951	13,030,793	14,106,744	689,567	10,679,595
Trenton	Butler	730,650	9,529,968	10,260,618	2,361,766	6,824,368
Trotwood	Montgomery	1,255,140	356,174	1,611,314	416,954	1,069
Troy	Miami	6,148,195	20,757,318	26,905,513	1,080,666	3,968,847
Union	Montgomery	401,828	5,191,942	5,593,770	163,629	1,670,676
Upper Arlington	Franklin	336,253	7,609,369	7,945,622	121,227	306,107
Upper Sandusky	Wyandot	1,963,066	24,366,193	26,329,259	944,883	13,911,015
Urbana	Champaign	598,445	9,917,122	10,515,567	737,579	6,832,162
Vandalia	Montgomery	1,786,679	7,766,799	9,553,478	210,748	27,065
Vermilion	Erie	378,174	4,300,457	4,678,631	868,480	4,997,239
Village of Indian Hill	Hamilton	4,333,324	13,628,275	17,961,599	779,145	3,694,076
Wadsworth	Medina	5,881,387	18,074,809	23,956,196	2,784,248	10,393,079
Wapakoneta	Auglaize	1,637,839	15,469,344	17,107,183	77,333	8,692,295
Warren	Trumbull	3,841,244	33,215,619	37,056,863	2,058,744	18,503,640
Washington Court House	Fayette	969,148	15,696,945	16,666,093	992,936	6,985,549
Waterville	Lucas	491,791	5,085,852	5,577,643	516,657	756,639
Wauseon	Fulton	1,410,488	7,128,076	8,538,564	1,830,707	209,726

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,318,830	\$6,897,760	\$0	\$978,618	\$7,876,378
704,221	1,539,722	0	1,102,069	2,641,791
115,750	1,404,528	0	1,570,713	2,975,241
4,616,715	7,358,583	0	2,753,919	10,112,502
77,368	4,840,595	0	2,271,568	7,112,163
490,933	25,282,725	0	4,425,696	29,708,421
6,465,958	9,729,487	1,557,162	1,395,203	12,681,852
2,764,610	8,706,778	843,054	4,581,949	14,131,781
8,109,072	14,680,418	0	2,509,542	17,189,960
6,325,554	(138,326)	0	920,377	782,051
4,489,774	9,419,630	0	8,047,126	17,466,756
5,203,333	16,943,649	0	2,590,559	19,534,208
912,709	10,205,772	0	2,328,270	12,534,042
1,439,071	1,933,672	0	1,621,382	3,555,054
10,459,147	7,810,867	942,914	1,532,979	10,286,760
1,838,911	15,916,033	0	3,985,176	19,901,209
142,648	716,519	0	202,887	919,406
2,842,626	21,499,563	0	409,777	21,909,340
1,547,954	4,012,746	0	709,578	4,722,324
1,401,278	(22,392)	0	(5,687)	(28,079)
952,681	8,166,087	0	3,734,018	11,900,105
17,427,548	12,645,664	0	6,702,099	19,347,763
169,608	430,897	0	153,371	584,268
2,625,578	7,749,065	0	982,107	8,731,172
7,951,153	10,059,417	0	3,150,455	13,209,872
12,983,555	49,771,569	0	6,729,563	56,501,132
2,663,873	7,758,583	0	286,992	8,045,575
9,606,036	10,765,505	0	11,575,391	22,340,896
681,931	1,281,337	0	(89,456)	1,191,881
140,122	4,680,396	0	1,053,758	5,734,154
32,784,852	8,761,875	0	1,356,323	10,118,198
2,182,138	20,906,453	0	5,036,952	25,943,405
721,138	5,757,632	0	5,185,771	10,943,403
3,371,119	4,270,823	0	3,831,205	8,102,028
1,644,316	5,330,049	0	3,080,398	8,410,447
2,547,588	8,188,826	0	3,562,483	11,751,309
11,369,162	1,750,340	0	987,242	2,737,582
9,186,134	212,306	563,938	298,240	1,074,484
418,023	356,174	0	837,117	1,193,291
5,049,513	16,087,318	0	5,768,682	21,856,000
1,834,305	3,467,545	0	291,920	3,759,465
427,334	7,196,038	0	322,250	7,518,288
14,855,898	10,152,555	0	1,320,806	11,473,361
7,569,741	2,699,851	0	245,975	2,945,826
237,813	7,695,961	0	1,619,704	9,315,665
5,865,719	(324,442)	0	(862,646)	(1,187,088)
4,473,221	9,863,450	0	3,624,928	13,488,378
13,177,327	9,457,005	0	1,321,864	10,778,869
8,769,628	6,846,681	0	1,490,874	8,337,555
20,562,384	13,062,146	963,817	2,468,516	16,494,479
7,978,485	7,779,020	0	908,588	8,687,608
1,273,296	4,268,775	0	35,572	4,304,347
2,040,433	5,166,493	0	1,331,638	6,498,131

(Continued)

Water Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Waverly	Pike	\$274,243	\$4,101,557	\$4,375,800	\$51,083	\$314,953
Wellston	Jackson	701,081	3,633,786	4,334,867	841,203	549,580
West Carrollton	Montgomery	1,214,816	4,276,248	5,491,064	307,672	3,246,345
Westerville	Franklin	8,149,679	28,815,230	36,964,909	657,233	6,568,278
Willard	Huron	1,814,631	6,048,254	7,862,885	406,662	370,602
Wilmington	Clinton	2,476,033	20,673,763	23,149,796	587,941	12,287,007
Wooster	Wayne	3,469,350	24,894,568	28,363,918	631,069	7,010,199
Wyoming	Hamilton	1,098,471	8,353,982	9,452,453	977,646	5,386,295
Xenia	Greene	3,914,122	9,189,278	13,103,400	355,895	869,817
Youngstown	Mahoning	5,505,057	31,089,027	36,594,084	2,883,920	6,434,683
Zanesville	Muskingum	2,561,911	23,370,066	25,931,977	1,342,744	11,932,771

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$366,036	\$3,766,583	\$0	\$243,181	\$4,009,764
1,390,783	2,795,215	0	148,869	2,944,084
3,554,017	847,983	0	1,089,064	1,937,047
7,225,511	22,846,559	0	6,892,839	29,739,398
777,264	5,489,470	0	1,596,151	7,085,621
12,874,948	7,646,112	442,034	2,186,702	10,274,848
7,641,268	17,777,293	0	2,945,357	20,722,650
6,363,941	2,580,270	0	508,242	3,088,512
1,225,712	8,481,036	54,559	3,442,093	11,977,688
9,318,603	25,135,042	0	2,140,439	27,275,481
13,275,515	12,210,130	0	446,332	12,656,462

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Alliance	Stark	\$4,380,453	\$3,632,635	\$584,362	\$163,456	(\$193,470)
Amherst	Lorain	2,328,245	2,232,583	170,160	(74,498)	(52,976)
Ashland	Ashland	3,571,678	2,684,693	524,263	362,722	(89,512)
Athens	Athens	2,959,985	2,579,117	317,612	63,256	(125,183)
Aurora	Portage	2,690,748	1,903,755	309,209	477,784	(31,158)
Avon	Lorain	2,107,965	2,655,535	63,982	(611,552)	(71,982)
Avon	Lorain	9,868,516	7,603,334	1,119,010	1,146,172	(499,774)
Barberton	Summit	5,067,878	3,199,032	517,188	1,351,658	(486,844)
Bedford	Cuyahoga	4,445,244	3,871,249	96,959	477,036	312,971
Bellbrook	Greene	1,593,726	1,134,813	308,562	150,351	(35,833)
Bellefontaine	Logan	1,809,758	1,381,724	247,355	180,679	31,982
Bellevue	Huron	2,310,578	1,904,826	169,964	235,788	5,032
Belpre	Washington	909,348	446,132	158,379	304,837	(106,455)
Berea	Cuyahoga	2,701,256	2,603,417	903,180	(805,341)	183,699
Bexley	Franklin	2,129,029	1,905,284	119,865	103,880	(69,275)
Bowling Green	Wood	3,967,196	3,420,130	886,334	(339,268)	(39,351)
Brookville	Montgomery	951,086	927,277	55,297	(31,488)	(4,923)
Bryan	Williams	1,744,533	1,356,777	216,588	171,168	(2,619)
Bucyrus	Crawford	1,961,112	2,213,608	323,664	(576,160)	(30,648)
Cambridge	Guernsey	2,592,501	1,631,971	446,981	513,549	(1,062,673)
Canal Fulton	Stark	656,285	500,083	125,560	30,642	(75,341)
Canal Winchester	Franklin	1,362,574	873,920	173,565	315,089	(148,104)
Canfield	Mahoning	1,237,432	1,207,290	205,306	(175,164)	(2,751)
Celina	Mercer	3,843,066	2,416,851	418,224	1,007,991	(334,703)
Chardon	Geauga	884,719	879,561	246,416	(241,258)	(108,558)
Chillicothe	Ross	4,599,689	3,919,286	756,593	(76,190)	(316,459)
Cincinnati	Hamilton	120,682,000	78,204,000	24,920,000	17,558,000	(11,728,000)
Circleville	Pickaway	1,462,828	1,266,066	219,959	(23,197)	(42,974)
Clayton	Montgomery	66,330	77,232	72,140	(83,042)	0
Cleveland	Cuyahoga	236,626,000	146,232,000	58,796,000	31,598,000	(22,040,000)
Cleveland Heights	Cuyahoga	10,125,904	10,378,779	416,873	(669,748)	(4,649)
Clyde	Sandusky	2,610,667	1,717,349	574,370	318,948	(360,971)
Columbiana	Columbiana	1,165,003	729,144	119,201	316,658	(30,398)
Conneaut	Ashtabula	1,975,485	1,551,550	325,462	98,473	(103,978)
Cortland	Trumbull	721,734	553,721	166,084	1,929	(16,684)
Coshocton	Coshocton	3,510,872	2,336,573	605,651	568,648	(278,783)
Cuyahoga Falls	Summit	5,401,541	3,182,843	961,919	1,256,779	(251,866)
Dayton	Montgomery	48,250,681	41,398,719	5,869,087	982,875	82,017
Defiance	Defiance	5,437,855	2,885,831	729,372	1,822,652	(934,851)
Delaware	Delaware	4,978,449	3,579,909	718,532	680,008	(218,847)
Delphos	Allen	2,005,847	900,669	570,151	535,027	(387,513)
Dover	Tuscarawas	2,017,911	1,154,185	510,427	353,299	(234,882)
East Cleveland	Cuyahoga	0	6,763	3,539	(10,302)	(16,367)
East Liverpool	Columbiana	2,411,822	1,925,623	305,292	180,907	(120,048)
East Palestine	Columbiana	576,027	334,754	78,460	162,813	20,425
Eaton	Preble	1,308,736	848,424	291,658	168,654	(42,225)
Elyria	Lorain	8,718,426	5,943,458	1,076,628	1,698,340	(609,786)
Englewood	Montgomery	1,184,861	746,390	449,480	(11,009)	(126,708)
Euclid	Cuyahoga	2,089,300	0	499,762	1,589,538	(267,239)
Fairborn	Greene	3,976,354	2,384,233	712,574	879,547	(100,863)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$200,000	\$0	\$0	\$169,986	\$2,898,671
0	0	0	(127,474)	1,431,825
0	61,271	0	211,939	1,107,123
0	0	0	(61,927)	1,010,265
4,258	1,100	716,037	1,165,821	1,639,041
0	1	77,010	(606,525)	816,047
9,240	0	75,640	731,278	4,979,214
0	0	486,687	1,351,501	3,601,915
0	0	0	790,007	3,528,010
0	0	160,800	275,318	1,067,845
0	0	0	212,661	640,105
0	0	0	240,820	1,362,940
0	0	0	198,382	(241,131)
150,000	0	3,265,409	2,793,767	971,084
0	0	2,283,141	2,317,746	707,310
0	0	2,462,595	2,083,976	4,476,200
0	0	19,053	(17,358)	241,836
0	0	0	168,549	1,347,856
0	0	60,310	(546,498)	1,275,868
0	0	0	(549,124)	1,644,604
60,000	0	0	15,301	23,658
1,740	0	0	168,725	2,088,008
0	0	58,655	(119,260)	1,380,095
17,468	0	0	690,756	1,955,511
0	0	0	(349,816)	671,407
0	7,757	0	(400,406)	127,070
131,000	0	3,304,000	9,265,000	92,902,000
0	0	0	(66,171)	4,180,413
0	0	0	(83,042)	140,293
0	0	558,000	10,116,000	126,515,000
0	10,900	0	(685,297)	2,362,472
0	56,000	0	(98,023)	1,547,877
0	0	0	286,260	(395,630)
0	0	0	(5,505)	684,691
0	0	0	(14,755)	541,518
0	0	0	289,865	1,789,982
0	0	0	1,004,913	1,600,148
0	0	147,538	1,212,430	52,603,449
0	0	0	887,801	901,609
137,885	0	29,832	628,878	6,643,557
0	0	0	147,514	(147,772)
0	0	0	118,417	872,465
0	16,610	0	(43,279)	(383,256)
181,917	0	0	242,776	2,450,575
0	16,747	59,071	225,562	175,689
0	0	0	126,429	1,323,107
0	0	16,489	1,105,043	(1,037,808)
0	0	0	(137,717)	2,534,227
0	990,923	1,053,139	1,384,515	1,651,211
0	0	43,300	821,984	5,769,742
				(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Fairfield	Butler	\$3,863,822	\$3,849,319	\$718,671	(\$704,168)	\$3,397
Findlay	Hancock	7,434,461	4,842,510	1,215,680	1,376,271	(197,348)
Fostoria	Seneca	2,799,201	2,483,223	361,940	(45,962)	(21,558)
Franklin	Warren	2,609,827	1,569,800	183,464	856,563	(349,640)
Fremont	Sandusky	4,876,658	3,831,749	1,406,945	(362,036)	(378,960)
Gahanna	Franklin	5,880,452	5,162,329	754,660	(36,537)	(14,458)
Galion	Crawford	1,993,862	1,158,385	362,850	472,627	(213,697)
Geneva	Ashtabula	1,389,821	804,085	150,293	435,443	(259,007)
Girard	Trumbull	3,340,942	2,562,762	36,147	742,033	(380,150)
Greenville	Darke	1,778,830	1,500,033	323,855	(45,058)	575
Grove City	Franklin	522,772	196,117	611,345	(284,690)	(103,451)
Groveport	Franklin	412,076	330,704	166,798	(85,426)	(9,509)
Hamilton	Butler	14,948,140	10,795,637	2,733,227	1,419,276	(1,387,238)
Harrison	Hamilton	1,353,556	921,216	390,532	41,808	(215,878)
Heath	Licking	1,794,547	1,174,216	363,547	256,784	(58,110)
Hillsboro	Highland	1,531,375	1,073,408	199,228	258,739	(202,396)
Hubbard	Trumbull	1,705,983	1,303,897	151,468	250,618	(98,818)
Huber Heights	Montgomery	4,477,229	2,044,892	880,569	1,551,768	(1,084,326)
Hudson	Summit	1,542,034	1,052,410	338,583	151,041	(184,012)
Huron	Erie	2,150,831	1,718,644	165,347	266,840	(155,687)
Indian Hill	Hamilton	4,610,379	3,267,675	433,000	909,704	(67,950)
Ironton	Lawrence	1,674,549	2,475,789	0	(801,240)	(122,606)
Jackson	Jackson	2,248,037	1,585,478	241,550	421,009	(85,035)
Kent	Portage	2,844,878	2,588,610	525,806	(269,538)	(4,600)
Lakewood	Cuyahoga	10,692,405	8,128,431	907,711	1,656,263	(533,402)
Lancaster	Fairfield	7,917,801	5,796,524	2,102,560	18,717	(985,196)
Lebanon	Warren	2,806,897	1,827,517	871,165	108,215	(405,755)
Lima	Allen	11,093,380	8,719,291	1,158,943	1,215,146	(265,738)
Logan	Hocking	1,351,220	1,085,141	143,572	122,507	(65,423)
London	Madison	1,352,708	1,107,366	160,008	85,334	(42,549)
Lorain	Lorain	8,019,772	5,777,938	807,864	1,433,970	(819,293)
Louisville	Stark	872,181	933,926	202,743	(264,488)	153,176
Loveland	Hamilton	1,534,373	1,134,606	318,414	81,353	(30,461)
Mansfield	Richland	9,423,857	5,363,432	693,699	3,366,726	(22,137)
Marietta	Washington	2,933,514	2,252,678	493,081	187,755	(179,854)
Martins Ferry	Belmont	2,848,993	2,167,841	567,479	113,673	479,000
Marysville	Union	7,156,970	2,792,616	1,249,971	3,114,383	(1,390,063)
Maumee	Lucas	2,148,540	2,010,930	238,254	(100,644)	(4,492)
Medina	Medina	4,205,007	3,017,214	430,100	757,693	(489,602)
Miamisburg	Montgomery	2,320,898	2,184,334	435,185	(298,621)	475,032
Middletown	Butler	6,441,209	5,113,844	1,228,519	98,846	801,752
Milford	Clermont	763,036	911,595	272,621	(421,180)	(9,339)
Monroe	Butler	2,371,513	1,905,894	410,692	54,927	(231,890)
Mount Vernon	Knox	3,371,924	1,933,228	893,525	545,171	(352,291)
Munroe Falls	Summit	815,590	509,673	125,798	180,119	271,513
Napoleon	Henry	2,628,076	2,697,472	233,728	(303,124)	(300,743)
Nelsonville	Athens	1,053,796	794,322	128,779	130,695	(8,204)
New Carlisle	Clark	662,356	447,623	414,464	(199,731)	(76,268)
New Philadelphia	Tuscarawas	2,361,346	1,963,931	451,403	(53,988)	31
Newark	Licking	6,027,520	5,089,102	803,065	135,353	(592,464)
Niles	Trumbull	5,104,862	4,140,283	129,216	835,363	(409,663)
North Canton	Stark	5,929,810	3,004,923	1,495,022	1,429,865	(530,487)
North Ridgeville	Lorain	3,623,301	2,516,978	749,831	356,492	(293,014)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$700,771)	\$5,966,540
0	0	73,851	1,252,774	4,375,009
0	0	0	(67,520)	300,271
0	60,000	0	446,923	844,891
304,366	0	2,781,945	2,345,315	4,039,094
0	0	0	(50,995)	4,769,831
27,286	27,293	0	258,923	2,686,804
40,000	0	142,717	359,153	493,215
0	0	0	361,883	709,146
0	0	123,420	78,937	2,606,652
0	0	671,825	283,684	2,273,582
179,967	0	0	85,032	171,266
0	0	0	32,038	7,488,300
0	0	0	(174,070)	1,109,416
0	0	252,530	451,204	72,175
0	0	0	56,343	582,188
0	0	0	151,800	885,895
0	90,366	477,602	854,678	8,400,059
0	0	0	(32,971)	155,017
0	0	0	111,153	1,942,905
0	0	0	841,754	3,554,179
50,000	0	397,224	(476,622)	(467,520)
0	0	0	335,974	2,170,621
0	0	134,295	(139,843)	2,701,117
0	15,252	0	1,107,609	4,762,498
0	0	0	(966,479)	6,019,668
0	0	8,742	(288,798)	5,738,614
0	0	0	949,408	(3,946,857)
0	0	12,608	69,692	349,005
0	0	0	42,785	1,351,513
0	50,000	0	564,677	1,710,412
0	0	0	(111,312)	677,931
135,000	460,814	0	(274,922)	1,037,920
0	0	7,650	3,352,239	8,445,905
0	0	0	7,901	1,789,025
0	0	54,950	647,623	(124,882)
0	0	0	1,724,320	19,951,435
5,000	87,550	0	(187,686)	761,005
0	0	0	268,091	3,637,811
0	0	67,524	243,935	1,303,468
0	30,839	0	869,759	4,632,777
0	0	0	(430,519)	2,006,321
134,844	0	0	(42,119)	3,719,116
0	0	0	192,880	513,976
0	0	0	451,632	2,630,279
96,310	39,090	46,412	(500,235)	1,167,485
0	0	69,483	191,974	649,403
0	0	0	(275,999)	16,812
0	0	0	(53,957)	1,987,866
16,366	75,175	0	(515,920)	2,543,941
0	0	0	425,700	(2,318,296)
0	50,000	0	849,378	3,623,420
0	0	744,369	807,847	3,748,914
				(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Norwalk	Huron	\$2,619,937	\$2,212,270	\$527,858	(\$120,191)	(\$141,019)
Norwood	Hamilton	2,993,418	3,091,983	63,371	(161,936)	(10,575)
Oakwood	Montgomery	925,544	869,170	75,308	(18,934)	10,418
Oberlin	Lorain	1,877,061	1,242,645	334,817	299,599	(95,633)
Ontario	Richland	853,491	651,392	281,231	(79,132)	0
Oregon	Lucas	3,812,173	4,019,906	788,923	(996,656)	528
Orrville	Wayne	2,793,272	1,617,014	872,673	303,585	(17,477)
Oxford	Butler	2,585,591	1,738,146	457,025	390,420	(74,308)
Painesville	Lake	5,053,624	3,404,165	916,514	732,945	189,096
Pataskala	Licking	1,378,810	868,165	277,713	232,932	(319,946)
Perrysburg	Wood	3,808,051	2,991,017	519,052	297,982	(34,902)
Pickerington	Fairfield	2,193,255	1,359,688	499,219	334,348	(96,806)
Piqua	Miami	3,152,186	2,904,859	376,161	(128,834)	268,186
Port Clinton	Ottawa	2,545,901	1,437,864	68,986	1,039,051	(41,725)
Portsmouth	Scioto	6,008,887	4,551,907	1,066,143	390,837	(389,444)
Ravenna	Portage	2,743,601	3,329,100	654,910	(1,240,409)	1,068,838
Reading	Hamilton	1,429,866	1,440,878	59,195	(70,207)	(723)
Reynoldsburg	Franklin	5,203,135	4,954,921	649,350	(401,136)	(72,592)
Rittman	Wayne	525,257	548,717	205,908	(229,368)	279,556
Rossford	Wood	118,408	311,065	59,344	(252,001)	(70,669)
Salem	Columbiana	1,632,931	1,422,186	399,895	(189,150)	0
Sandusky	Erie	5,296,814	3,790,202	980,069	526,543	(529,879)
Sheffield Lake	Lorain	622,038	674,128	17,220	(69,310)	(3,416)
Shelby	Richland	1,847,270	1,642,712	340,683	(136,125)	(67,269)
Sidney	Shelby	3,417,327	3,099,142	448,231	(130,046)	(20,481)
Solon	Cuyahoga	7,857,666	3,111,921	1,766,978	2,978,767	(227,897)
Springboro	Warren	3,703,654	2,272,213	628,169	803,272	(540,052)
Springfield	Clark	7,075,408	5,505,755	1,017,299	552,354	(56,009)
St. Clairsville	Belmont	891,100	765,285	269,320	(143,505)	(11,732)
St. Marys	Auglaize	1,118,881	1,208,379	246,269	(335,767)	1,970
Steubenville	Jefferson	4,678,829	2,833,944	844,870	1,000,015	(1,269,920)
Stow	Summit	5,005,098	3,437,589	349,943	1,217,566	199,353
Streetsboro	Portage	5,257,298	2,160,768	307,973	2,788,557	(10,275)
Sylvania	Lucas	3,549,422	3,166,323	253,374	129,725	612,571
Tallmadge	Summit	1,919,202	1,518,816	298,145	102,241	(56,696)
Tipp City	Miami	2,240,758	1,991,171	318,433	(68,846)	(118,905)
Toronto	Jefferson	2,271,567	1,186,632	409,175	675,760	(368,247)
Trenton	Butler	1,369,115	982,571	216,060	170,484	(393,092)
Trotwood	Montgomery	1,440,378	1,309,950	11,089	119,339	(17,369)
Troy	Miami	4,580,495	2,722,625	1,015,715	842,155	(217,885)
Union	Montgomery	509,829	256,737	166,885	86,207	207,632
Upper Arlington	Franklin	415,257	300,233	253,212	(138,188)	(15,474)
Upper Sandusky	Wyandot	2,695,018	1,008,845	61,632	1,624,541	231,221
Urbana	Champaign	1,770,253	1,280,389	300,890	188,974	(128,890)
Vandalia	Montgomery	2,175,651	1,727,618	247,924	200,109	(84,351)
Vermilion	Erie	1,882,478	1,582,077	0	300,401	(255,433)
Village of Indian Hill	Hamilton	4,610,379	3,267,675	433,000	909,704	(67,950)
Wadsworth	Medina	3,460,912	5,842,095	358,199	(2,739,382)	(403,165)
Wapakoneta	Auglaize	1,563,522	1,093,005	293,324	177,193	(456,096)
Warren	Trumbull	11,038,048	9,126,622	2,116,077	(204,651)	(922,921)
Washington Court House	Fayette	3,063,116	1,963,424	352,133	747,559	(345,225)
Waterville	Lucas	970,387	645,804	170,924	153,659	(24,737)
Wauseon	Fulton	1,545,521	928,975	198,160	418,386	(51,450)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$261,210)	\$778,016
0	0	0	(172,511)	1,020,648
0	0	0	(8,516)	1,624,619
0	0	0	203,966	2,802,104
1,647	29,244	0	(106,729)	2,306,321
493,356	0	2,854,073	2,351,301	4,757,361
0	0	0	286,108	1,277,712
0	0	134,960	451,072	5,124,221
180,000	285,000	0	817,041	1,327,681
0	0	0	(87,014)	658,391
0	0	0	263,080	3,889,910
0	0	271,787	509,329	1,807,874
0	0	0	139,352	2,366,470
49,947	51,134	0	996,139	1,593,141
0	0	200,210	201,603	59,673
0	0	0	(171,571)	3,943,685
11,330	0	0	(59,600)	284,288
0	0	202,880	(270,848)	663,291
0	0	140,117	190,305	612,621
(957,195)	0	0	(1,279,865)	(74,571)
0	0	0	(189,150)	3,768,598
0	4,092	0	(7,428)	6,652,462
0	0	0	(72,726)	87,754
0	0	0	(203,394)	799,612
0	0	36,112	(114,415)	5,208,868
66,410	371,317	10,000	2,455,963	5,105,880
250,000	0	134,417	647,637	38,667
0	0	16,991	513,336	15,794,886
0	0	0	(155,237)	102,725
0	0	0	(333,797)	1,127,980
0	0	0	(269,905)	(362,985)
0	0	0	1,416,919	4,907,529
21,679	0	0	2,799,961	5,189,720
0	12,483	0	729,813	3,896,037
0	0	0	45,545	3,031,038
0	5,605	504,377	311,021	1,856,623
0	0	0	307,513	386,384
0	0	0	(222,608)	(1,631,116)
0	11,250	0	90,720	838,186
0	0	315,150	939,420	5,067,529
0	0	0	293,839	238,199
0	0	789,925	636,263	215,026
0	482,161	0	1,373,601	1,018,183
0	0	0	60,084	(139,134)
0	0	240,691	356,449	1,575,931
20,779	0	0	65,747	(490,306)
0	0	0	841,754	3,554,179
0	0	0	(3,142,547)	3,097,139
0	32,997	13,914	(297,986)	1,560,506
0	54,015	0	(1,181,587)	1,782,500
0	0	0	402,334	(23,788)
0	0	0	128,922	(24,866)
0	0	0	366,936	(420,219)
				(Continued)

Water Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Waverly	Pike	\$775,491	\$677,449	\$148,085	(\$50,043)	(\$10,082)
Wellston	Jackson	1,572,361	1,309,956	92,275	170,130	628,608
West Carrollton	Montgomery	1,799,999	1,040,628	357,410	401,961	(110,334)
Westerville	Franklin	2,939,251	2,428,705	895,630	(385,084)	(103,279)
Willard	Huron	1,340,859	1,131,636	256,500	(47,277)	(8,287)
Wilmington	Clinton	2,695,681	2,090,021	678,961	(73,301)	(597,961)
Wooster	Wayne	5,424,538	3,115,546	1,081,646	1,227,346	(183,741)
Wyoming	Hamilton	1,784,774	1,100,403	253,646	430,725	(210,565)
Xenia	Greene	3,139,322	2,556,328	483,020	99,974	56,138
Youngstown	Mahoning	31,141,251	26,512,943	762,552	3,865,756	(153,994)
Zanesville	Muskingum	5,392,543	2,835,110	224,985	2,332,448	(72,503)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$20,000	\$0	\$0	(\$40,125)	\$223,160
0	0	0	798,738	(140,122)
0	0	0	291,627	907,144
0	0	73,240	(415,123)	7,492,446
0	165,487	0	(221,051)	1,407,969
0	0	0	(671,262)	1,888,092
0	0	25,677	1,069,282	2,838,281
0	0	681,428	901,588	120,825
0	0	0	156,112	3,558,227
0	156,762	0	3,555,000	2,621,137
0	0	0	2,259,945	1,219,167

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2011
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	\$10,265,234	\$0	\$386,742	\$10,651,976
Amherst	Lorain	1,160,000	0	0	9,020	1,169,020
Ashland	Ashland	5,206,771	0	0	54,743	5,261,514
Athens	Athens	0	0	456,000	154,783	610,783
Aurora	Portage	0	0	120,000	21,038	141,038
Avon	Lorain	31,658	0	0	3,677,314	3,708,972
Avon	Lorain	1,783,205	8,460,000	7,265,083	246,573	17,754,861
Barberton	Summit	1,452,560	7,629,035	875,664	279,787	10,237,046
Bedford	Cuyahoga	2,606,031	0	350,000	54,658	3,010,689
Bellbrook	Greene	0	699,000	1,237,180	53,628	1,989,808
Bellefontaine	Logan	2,089,022	0	0	172,095	2,261,117
Bellevue	Huron	0	0	0	91,532	91,532
Belpre	Washington	0	0	354,678	2,004,457	2,359,135
Berea	Cuyahoga	0	0	8,959,089	232,647	9,191,736
Bexley	Franklin	1,711,950	0	0	32,222	1,744,172
Bowling Green	Wood	812,812	0	0	234,184	1,046,996
Brookville	Montgomery	0	0	72,959	11,365	84,324
Bryan	Williams	0	0	0	184,719	184,719
Bucyrus	Crawford	200,000	0	1,110,150	292,063	1,602,213
Cambridge	Guernsey	0	953,000	2,879,368	73,175	3,905,543
Canal Fulton	Stark	568,320	0	685,506	37,478	1,291,304
Canal Winchester	Franklin	0	0	4,186,255	128,010	4,314,265
Canfield	Mahoning	0	0	0	5,757	5,757
Celina	Mercer	815,346	0	6,128,721	80,069	7,024,136
Chardon	Geauga	0	0	5,011,978	71,693	5,083,671
Chillicothe	Ross	0	3,571,761	0	342,851	3,914,612
Cincinnati	Hamilton	5,800,000	467,153,000	10,321,000	47,450,000	530,724,000
Circleville	Pickaway	1,145,000	0	0	64,580	1,209,580
Clayton	Montgomery	0	0	4,232,359	0	4,232,359
Cleveland	Cuyahoga	0	657,481,000	106,595,000	119,504,000	883,580,000
Cleveland Heights	Cuyahoga	0	0	908,590	277,019	1,185,609
Clyde	Sandusky	4,895,000	0	841,976	74,891	5,811,867
Columbiana	Columbiana	0	0	0	198,676	198,676
Conneaut	Ashtabula	460,000	0	1,655,167	124,410	2,239,577
Cortland	Trumbull	0	0	3,103,765	40,753	3,144,518
Coshocton	Coshocton	0	0	7,498,045	191,579	7,689,624
Cuyahoga Falls	Summit	6,280,858	0	0	3,230,692	9,511,550
Dayton	Montgomery	0	0	0	1,615,195	1,615,195
Defiance	Defiance	8,160,706	0	7,264,042	78,790	15,503,538
Delaware	Delaware	3,098,447	0	2,197,516	598,092	5,894,055
Delphos	Allen	1,764,469	0	14,376,949	95,152	16,236,570
Dover	Tuscarawas	0	4,351,075	0	146,696	4,497,771
East Cleveland	Cuyahoga	0	0	274,845	0	274,845
East Liverpool	Columbiana	0	0	3,516,109	49,890	3,565,999
East Palestine	Columbiana	76,815	0	341,875	52,930	471,620
Eaton	Preble	0	0	3,764,655	62,939	3,827,594
Elyria	Lorain	7,443,867	0	8,636,713	508,021	16,588,601
Englewood	Montgomery	0	0	0	65,469	65,469
Euclid	Cuyahoga	9,769,497	0	3,451,838	0	13,221,335
Fairborn	Greene	885,300	0	75,086	5,657,143	6,617,529

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2011
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	\$1,718,867	\$0	\$0	\$233,312	\$1,952,179
Findlay	Hancock	4,287,149	0	4,011,116	398,320	8,696,585
Fostoria	Seneca	0	0	1,674,110	158,165	1,832,275
Franklin	Warren	0	4,340,200	2,783,537	111,594	7,235,331
Fremont	Sandusky	7,490,000	0	14,762,261	159,605	22,411,866
Gahanna	Franklin	303,281	0	0	0	303,281
Galion	Crawford	0	0	6,616,087	236,711	6,852,798
Geneva	Ashtabula	0	0	5,616,322	0	5,616,322
Girard	Trumbull	0	0	1,116,840	44,772	1,161,612
Greenville	Darke	0	0	0	61,134	61,134
Grove City	Franklin	0	0	2,555,859	0	2,555,859
Groveport	Franklin	0	0	0	53,285	53,285
Hamilton	Butler	0	24,810,415	0	691,756	25,502,171
Harrison	Hamilton	0	0	5,631,096	54,139	5,685,235
Heath	Licking	1,520,000	0	0	32,715	1,552,715
Hillsboro	Highland	0	5,559,000	0	57,979	5,616,979
Hubbard	Trumbull	0	0	1,879,804	36,126	1,915,930
Huber Heights	Montgomery	19,879,680	0	0	4,308	19,883,988
Hudson	Summit	5,280,369	0	0	302,014	5,582,383
Huron	Erie	1,483,945	0	1,136,929	151,704	2,772,578
Indian Hill	Hamilton	3,764,825	0	0	222,186	3,987,011
Ironton	Lawrence	1,176,000	0	2,996,841	61,680	4,234,521
Jackson	Jackson	0	1,584,140	1,239,563	278,465	3,102,168
Kent	Portage	0	0	551,478	78,923	630,401
Lakewood	Cuyahoga	10,986,606	0	3,102,445	759,321	14,848,372
Lancaster	Fairfield	0	6,771,970	17,665,436	726,959	25,164,365
Lebanon	Warren	0	5,830,000	0	7,593,433	13,423,433
Lima	Allen	0	6,134,184	42,004,412	2,111,345	50,249,941
Logan	Hocking	108,633	437,100	0	64,373	610,106
London	Madison	0	0	990,897	89,990	1,080,887
Lorain	Lorain	3,192,789	0	11,024,272	493,804	14,710,865
Louisville	Stark	1,103,469	0	478,309	78,901	1,660,679
Loveland	Hamilton	934,193	0	467,600	66,547	1,468,340
Mansfield	Richland	640,000	0	0	1,200,835	1,840,835
Marietta	Washington	3,237,979	0	464,365	1,844,192	5,546,536
Martins Ferry	Belmont	0	0	8,460,710	106,430	8,567,140
Marysville	Union	365,050	29,353,981	576,579	1,991,001	32,286,611
Maumee	Lucas	0	0	0	152,187	152,187
Medina	Medina	10,396,835	0	973,383	1,285,501	12,655,719
Miamisburg	Montgomery	1,710,000	0	0	68,556	1,778,556
Middletown	Butler	1,849,476	0	0	2,495,309	4,344,785
Milford	Clermont	0	0	1,488,559	34,238	1,522,797
Monroe	Butler	0	5,660,367	401,567	13,522	6,075,456
Mount Vernon	Knox	4,472,090	3,620,000	115,960	143,676	8,351,726
Munroe Falls	Summit	737,521	0	0	0	737,521
Napoleon	Henry	1,610,000	3,965,000	451,759	264,044	6,290,803
Nelsonville	Athens	0	0	566,336	35,592	601,928
New Carlisle	Clark	0	0	2,692,199	9,882	2,702,081
New Philadelphia	Tuscarawas	0	0	67,500	78,190	145,690
Newark	Licking	8,252,441	0	2,359,220	691,959	11,303,620
Niles	Trumbull	1,124,024	0	959,775	106,487	2,190,286
North Canton	Stark	5,136,887	0	10,104,465	0	15,241,352
North Ridgeville	Lorain	3,965,000	0	2,495,258	199,007	6,659,265

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2011
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	\$1,126,791	\$0	\$856,562	\$222,922	\$2,206,275
Norwood	Hamilton	0	0	550,492	111,981	662,473
Oakwood	Montgomery	0	0	0	67,382	67,382
Oberlin	Lorain	0	0	4,438,791	85,085	4,523,876
Ontario	Richland	0	0	14,702	37,472	52,174
Oregon	Lucas	0	0	0	331,665	331,665
Orrville	Wayne	0	3,806,822	947,262	1,499,194	6,253,278
Oxford	Butler	2,496,919	0	0	184,363	2,681,282
Painesville	Lake	2,025,000	0	1,011,868	4,346,240	7,383,108
Pataskala	Licking	6,256,004	0	0	5,725	6,261,729
Perrysburg	Wood	0	0	0	142,784	142,784
Pickerington	Fairfield	315,707	0	1,493,755	2,565,256	4,374,718
Piqua	Miami	481,085	0	0	250,932	732,017
Port Clinton	Ottawa	0	0	1,234,662	113,568	1,348,230
Portsmouth	Scioto	0	2,100,000	3,206,638	4,108,048	9,414,686
Ravenna	Portage	0	0	1,611,355	133,478	1,744,833
Reading	Hamilton	0	0	0	99,385	99,385
Reynoldsburg	Franklin	846,185	0	873,883	144,288	1,864,356
Rittman	Wayne	1,130,000	0	309,735	27,488	1,467,223
Rossford	Wood	1,395,591	0	0	0	1,395,591
Salem	Columbiana	0	0	797,623	65,938	863,561
Sandusky	Erie	145,000	0	16,227,665	227,455	16,600,120
Sheffield Lake	Lorain	0	0	0	24,941	24,941
Shelby	Richland	2,391,452	0	0	55,462	2,446,914
Sidney	Shelby	7,377,387	0	0	211,966	7,589,353
Solon	Cuyahoga	0	0	12,381,524	189,296	12,570,820
Springboro	Warren	2,427,843	0	0	178,374	2,606,217
Springfield	Clark	8,197,634	0	0	398,845	8,596,479
St. Clairsville	Belmont	246,823	0	40,364	275,500	562,687
St. Marys	Auglaize	0	0	0	96,575	96,575
Steubenville	Jefferson	875,250	0	31,380,094	92,722	32,348,066
Stow	Summit	514,603	0	317,976	384,083	1,216,662
Streetsboro	Portage	0	0	482,065	34,100	516,165
Sylvania	Lucas	3,060,000	0	0	189,832	3,249,832
Tallmadge	Summit	0	0	1,315,204	52,141	1,367,345
Tipp City	Miami	0	0	705,655	58,254	763,909
Toronto	Jefferson	0	0	11,280,452	56,869	11,337,321
Trenton	Butler	0	6,970,360	0	40,972	7,011,332
Trotwood	Montgomery	0	0	0	3,843	3,843
Troy	Miami	4,670,000	0	0	198,567	4,868,567
Union	Montgomery	70,750	0	1,634,657	43,211	1,748,618
Upper Arlington	Franklin	0	0	413,331	1,793	415,124
Upper Sandusky	Wyandot	0	0	14,164,144	77,238	14,241,382
Urbana	Champaign	679,300	0	6,537,971	45,568	7,262,839
Vandalia	Montgomery	0	0	0	60,966	60,966
Vermilion	Erie	4,001,500	0	1,256,005	154,336	5,411,841
Village of Indian Hill	Hamilton	3,764,825	0	0	222,186	3,987,011
Wadsworth	Medina	10,504,004	0	0	372,734	10,876,738
Wapakoneta	Auglaize	0	0	8,622,663	87,151	8,709,814
Warren	Trumbull	0	7,299,071	11,890,585	825,325	20,014,981
Washington Court House	Fayette	5,505,000	0	2,148,957	157,784	7,811,741
Waterville	Lucas	0	0	406,865	419,148	826,013
Wauseon	Fulton	0	0	211,583	28,376	239,959

(Continued)

Water Enterprise Fund
Long-Term Obligations
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	Total Long-Term Obligations
Waverly	Pike	\$0	\$0	\$334,974	\$13,889	\$348,863
Wellston	Jackson	0	0	653,018	38,511	691,529
West Carrollton	Montgomery	0	0	3,428,265	237,324	3,665,589
Westerville	Franklin	5,150,338	0	1,597,139	205,729	6,953,206
Willard	Huron	0	0	558,784	102,302	661,086
Wilmington	Clinton	0	12,626,654	0	121,377	12,748,031
Wooster	Wayne	0	0	0	0	0
Wyoming	Hamilton	2,881,653	0	2,920,631	26,318	5,828,602
Xenia	Greene	54,559	0	0	888,377	942,936
Youngstown	Mahoning	0	0	5,874,729	1,005,629	6,880,358
Zanesville	Muskingum	505,500	0	11,853,709	189,971	12,549,180

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Alliance	Stark	\$6,195,100	\$8,782,395	\$14,977,495	\$469,724	\$2,042,216
Amherst	Lorain	3,918,032	14,371,859	18,289,891	688,296	6,176,742
Ashland	Ashland	2,275,776	19,563,745	21,839,521	537,731	7,818,430
Athens	Athens	2,680,692	10,068,868	12,749,560	2,039,533	2,060,276
Aurora	Portage	2,382,681	28,737,987	31,120,668	786,910	4,796,180
Avon	Lorain	1,651,269	18,278,098	19,929,367	2,878,576	367,133
Avon Lake	Lorain	3,877,989	49,989,853	53,867,842	615,469	35,212,256
Barberton	Summit	2,813,154	25,082,014	27,895,168	656,324	2,510,153
Bay Village	Cuyahoga	599,786	9,708,686	10,308,472	477,033	381,732
Bedford	Cuyahoga	2,527,354	9,836,845	12,364,199	1,273,333	4,743,720
Bedford Heights	Cuyahoga	2,233,756	7,540,718	9,774,474	382,479	809,987
Bellefontaine	Logan	2,546,979	14,441,914	16,988,893	645,130	3,088,387
Bellevue	Huron	2,120,263	12,335,934	14,456,197	1,017,546	6,304,122
Belpre	Washington	439,270	7,032,144	7,471,414	454,524	2,247,255
Berea	Cuyahoga	558,436	11,998,114	12,556,550	296,893	4,192,649
Bexley	Franklin	2,460,318	3,109,096	5,569,414	480,265	1,057,875
Bowling Green	Wood	3,144,651	45,890,998	49,035,649	471,794	2,834,343
Broadview Heights	Cuyahoga	1,117,943	3,106,968	4,224,911	138,292	15,451
Brookville	Montgomery	288,684	2,672,615	2,961,299	98,645	240,380
Bryan	Williams	862,822	12,706,032	13,568,854	168,473	323,436
Bucyrus	Crawford	701,129	4,957,743	5,658,872	685,135	2,906,909
Cambridge	Guernsey	3,784,825	10,652,510	14,437,335	287,579	282,787
Canal Fulton	Stark	724,910	4,202,040	4,926,950	65,686	526,527
Canal Winchester	Franklin	4,485,687	7,034,107	11,519,794	396,889	5,183,095
Canfield	Mahoning	2,020,483	3,947,373	5,967,856	131,316	407,797
Celina	Mercer	2,942,491	4,286,500	7,228,991	510,155	3,544,738
Chardon	Geauga	898,871	20,037,017	20,935,888	848,298	8,784,728
Chillicothe	Ross	4,510,457	17,067,357	21,577,814	1,210,859	1,562,986
Circleville	Pickaway	3,035,653	11,902,720	14,938,373	198,607	1,512,349
Clayton	Montgomery	89,665	3,468,295	3,557,960	75,496	3,085,611
Cleveland Heights	Cuyahoga	758,576	8,045,073	8,803,649	136,148	771,483
Clyde	Sandusky	1,080,885	7,177,529	8,258,414	143,151	759,400
Columbiana	Columbiana	6,187,544	15,541,919	21,729,463	519,367	11,695,099
Conneaut	Ashtabula	661,684	10,126,064	10,787,748	599,449	3,371,832
Cortland	Trumbull	305,677	5,078,998	5,384,675	55,505	98,814
Coshocton	Coshocton	1,459,470	8,682,084	10,141,554	326,672	7,583,377
Cuyahoga Falls	Summit	4,676,203	21,257,388	25,933,591	2,575,962	5,978,574
Dayton	Montgomery	36,652,789	88,796,948	125,449,737	6,459,927	9,779,528
Defiance	Defiance	3,887,132	40,596,937	44,484,069	6,394,792	24,876,388
Delaware	Delaware	6,700,490	64,171,379	70,871,869	2,556,958	38,697,509
Delphos	Allen	2,331,693	31,670,300	34,001,993	2,065,284	25,679,117
Dover	Tuscarawas	4,299,653	22,318,926	26,618,579	157,098	11,961,482
East Cleveland	Cuyahoga	0	350,145	350,145	576,819	2,497
East Liverpool	Columbiana	1,005,498	318,872	1,324,370	215,535	177,915
East Palestine	Columbiana	287,510	7,393,763	7,681,273	448,131	5,902,804
Eastlake	Lake	1,411,276	5,003,457	6,414,733	106,884	259,697
Eaton	Preble	943,042	3,796,057	4,739,099	52,780	47,861
Elyria	Lorain	1,423,982	40,883,830	42,307,812	3,532,278	14,978,707
Englewood	Montgomery	2,229,644	8,958,610	11,188,254	74,647	38,101
Euclid	Cuyahoga	7,158,692	29,087,751	36,246,443	2,557,763	9,707,000
Fairborn	Greene	5,479,097	18,433,439	23,912,536	880,981	9,139,536

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,511,940	\$6,966,186	\$0	\$5,499,369	\$12,465,555
6,865,038	7,631,754	0	3,793,099	11,424,853
8,356,161	11,415,579	0	2,067,781	13,483,360
4,099,809	6,429,972	0	2,219,779	8,649,751
5,583,090	23,241,969	0	2,295,609	25,537,578
3,245,709	17,789,168	0	(1,105,510)	16,683,658
35,827,725	14,580,177	0	3,459,940	18,040,117
3,166,477	22,034,619	419,483	2,274,589	24,728,691
858,765	4,667,215	0	4,782,492	9,449,707
6,017,053	4,113,379	0	2,233,767	6,347,146
1,192,466	6,807,618	0	1,774,390	8,582,008
3,733,517	11,330,477	0	1,924,899	13,255,376
7,321,668	5,431,017	0	1,703,512	7,134,529
2,701,779	4,387,920	0	381,715	4,769,635
4,489,542	7,595,574	0	471,434	8,067,008
1,538,140	1,996,117	0	2,035,157	4,031,274
3,306,137	43,018,386	0	2,711,126	45,729,512
153,743	3,106,968	0	964,200	4,071,168
339,025	2,392,606	0	229,668	2,622,274
491,909	12,335,881	0	741,064	13,076,945
3,592,044	1,557,895	0	508,933	2,066,828
570,366	10,272,951	0	3,594,018	13,866,969
592,213	3,661,741	0	672,996	4,334,737
5,579,984	1,653,991	0	4,285,819	5,939,810
539,113	3,498,410	0	1,930,333	5,428,743
4,054,893	1,654,340	708,989	810,769	3,174,098
9,633,026	10,495,735	0	807,127	11,302,862
2,773,845	14,233,890	618,467	3,951,612	18,803,969
1,710,956	10,377,720	0	2,849,697	13,227,417
3,161,107	307,188	0	89,665	396,853
907,631	7,320,363	0	575,655	7,896,018
902,551	6,408,131	0	947,732	7,355,863
12,214,466	3,508,008	0	6,006,989	9,514,997
3,971,281	6,455,268	0	361,199	6,816,467
154,319	4,973,328	0	257,028	5,230,356
7,910,049	954,614	0	1,276,891	2,231,505
8,554,536	14,930,456	0	2,448,599	17,379,055
16,239,455	78,458,034	0	30,752,248	109,210,282
31,271,180	9,635,146	0	3,577,743	13,212,889
41,254,467	23,823,754	0	5,793,648	29,617,402
27,744,401	4,160,057	0	2,097,535	6,257,592
12,118,580	10,565,656	0	3,934,343	14,499,999
579,316	350,145	0	(579,316)	(229,171)
393,450	43,368	0	887,552	930,920
6,350,935	1,167,818	0	162,520	1,330,338
366,581	4,505,611	0	1,542,541	6,048,152
100,641	3,796,057	0	842,401	4,638,458
18,510,985	24,565,656	0	(768,829)	23,796,827
112,748	8,958,610	0	2,116,896	11,075,506
12,264,763	18,236,633	0	5,745,047	23,981,680
10,020,517	8,931,976	0	4,960,043	13,892,019

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Fairfield	Butler	\$3,674,097	\$25,767,297	\$29,441,394	\$2,665,975	\$4,581,894
Fairview Park	Cuyahoga	905,600	16,078,010	16,983,610	135,910	81,726
Fostoria	Seneca	1,863,358	12,970,385	14,833,743	587,893	2,373,893
Franklin	Warren	1,518,372	4,219,305	5,737,677	514,222	96,166
Fremont	Sandusky	8,830,033	9,775,096	18,605,129	218,724	552,015
Gahanna	Franklin	14,318,825	16,622,018	30,940,843	2,750,713	302,828
Galion	Crawford	2,648,575	10,268,416	12,916,991	627,991	5,272,060
Geneva	Ashtabula	1,208,430	6,394,945	7,603,375	629,341	3,179,206
Girard	Trumbull	786,538	7,273,111	8,059,649	121,881	274,471
Greenville	Darke	8,267,690	5,172,700	13,440,390	753,292	1,181,673
Grove City	Franklin	1,806,171	27,648,528	29,454,699	132,666	520,761
Groveport	Franklin	1,151,267	7,392,168	8,543,435	79,553	0
Hamilton	Butler	48,714,000	43,557,704	92,271,704	3,892,002	58,517,213
Harrison	Hamilton	3,129,026	21,068,975	24,198,001	1,200,836	22,583,733
Heath	Licking	3,519,055	10,757,292	14,276,347	200,135	6,111,517
Hillsboro	Highland	1,776,111	23,850,491	25,626,602	1,221,556	8,372,622
Hubbard	Trumbull	657,642	5,842,644	6,500,286	554,497	541,477
Huber Heights	Montgomery	8,316,768	33,732,552	42,049,320	978,148	1,657,490
Hudson	Summit	1,550,922	9,246,141	10,797,063	1,461,890	5,136,836
Ironton	Lawrence	2,954,412	5,260,275	8,214,687	169,224	5,664,654
Jackson	Jackson	2,497,438	15,489,839	17,987,277	607,820	6,839,824
Kent	Portage	3,181,295	26,445,981	29,627,276	1,587,893	3,095,981
Kirtland	Lake	847,038	1,945,220	2,792,258	775,580	537,136
Lakewood	Cuyahoga	7,065,391	37,006,828	44,072,219	3,379,278	20,040,205
Lancaster	Fairfield	14,680,898	74,985,659	89,666,557	5,955,649	62,093,407
Lebanon	Warren	4,394,151	25,956,186	30,350,337	657,356	8,525,652
Lima	Allen	8,758,607	46,077,718	54,836,325	2,726,683	27,580,791
Logan	Hocking	905,370	10,643,792	11,549,162	822,941	2,984,140
London	Madison	2,519,853	31,856,829	34,376,682	2,113,104	26,615,200
Lorain	Lorain	10,455,069	79,186,959	89,642,028	4,187,935	33,527,869
Louisville	Stark	915,600	5,133,445	6,049,045	456,659	798,868
Loveland	Hamilton	1,110,120	1,303,970	2,414,090	570,135	7,200
Mansfield	Richland	10,977,707	30,181,499	41,159,206	241,320	2,565,990
Marietta	Washington	4,386,735	7,056,500	11,443,235	393,949	1,633,106
Marion	Marion	5,100,304	25,005,579	30,105,883	5,295,163	21,120,933
Marysville	Union	13,155,221	157,019,247	170,174,468	1,773,244	144,097,064
Mason City	Warren	15,004,875	68,948,595	83,953,470	1,720,027	28,306,973
Massillon	Stark	7,445,661	42,973,246	50,418,907	2,958,975	26,247,951
Maumee	Lucas	2,718,224	3,772,026	6,490,250	201,104	110,803
Miamisburg	Montgomery	2,929,954	13,628,682	16,558,636	565,906	4,241,889
Middletown	Butler	5,448,587	32,978,395	38,426,982	1,120,458	8,518,220
Milford	Clermont	3,064,022	10,028,557	13,092,579	263,089	3,335,076
Monroe	Butler	757,967	0	757,967	261,391	0
Mount Vernon	Knox	3,569,448	17,992,345	21,561,793	1,270,171	8,898,191
Napoleon	Henry	6,710,034	18,790,179	25,500,213	1,382,276	15,241,906
Nelsonville	Athens	939,237	3,426,201	4,365,438	304,832	1,163,654
New Carlisle	Clark	469,849	550,272	1,020,121	200,581	658,416
New Philadelphia	Tuscarawas	1,319,493	12,018,050	13,337,543	832,434	6,482,076
Newark	Licking	5,526,311	31,802,142	37,328,453	1,790,712	22,435,125
Niles	Trumbull	1,859,573	6,378,178	8,237,751	1,452,770	3,156,980
North Canton	Stark	2,165,486	6,718,725	8,884,211	(12,756)	162,186
North Olmsted	Cuyahoga	4,177,990	21,527,426	25,705,416	2,048,945	8,403,858
North Ridgeville	Lorain	11,592,978	55,650,447	67,243,425	2,900,923	15,867,145
North Royalton	Cuyahoga	1,304,468	29,177,707	30,482,175	2,794,778	6,257,415

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$7,247,869	\$19,112,752	\$0	\$3,080,773	\$22,193,525
217,636	12,173,623	0	4,592,351	16,765,974
2,961,786	10,246,103	0	1,625,854	11,871,957
610,388	3,694,055	0	1,433,234	5,127,289
770,739	9,384,338	0	8,450,052	17,834,390
3,053,541	16,294,460	0	11,592,842	27,887,302
5,900,051	4,742,896	0	2,274,044	7,016,940
3,808,547	2,721,090	0	1,073,738	3,794,828
396,352	7,062,639	0	600,658	7,663,297
1,934,965	3,827,700	318,021	7,359,704	11,505,425
653,427	27,087,440	0	1,713,832	28,801,272
79,553	7,392,168	0	1,071,714	8,463,882
62,409,215	15,303,201	6,182,327	8,376,961	29,862,489
23,784,569	(2,994,585)	0	3,408,017	413,432
6,311,652	4,581,899	0	3,382,796	7,964,695
9,594,178	14,858,475	0	1,173,949	16,032,424
1,095,974	4,814,930	0	589,382	5,404,312
2,635,638	14,971,056	0	24,442,626	39,413,682
6,598,726	3,735,180	0	463,157	4,198,337
5,833,878	4,958,933	0	(2,578,124)	2,380,809
7,447,644	8,436,349	0	2,103,284	10,539,633
4,683,874	22,429,456	0	2,513,946	24,943,402
1,312,716	644,829	0	834,713	1,479,542
23,419,483	14,939,181	530,119	5,183,436	20,652,736
68,049,056	9,010,810	1,940,365	10,666,326	21,617,501
9,183,008	16,345,865	1,114,358	3,707,106	21,167,329
30,307,474	14,443,689	0	10,085,162	24,528,851
3,807,081	7,479,053	0	263,028	7,742,081
28,728,304	3,241,946	0	2,406,432	5,648,378
37,715,804	43,182,711	980,947	7,762,566	51,926,224
1,255,527	3,984,508	0	809,010	4,793,518
577,335	1,292,770	0	543,985	1,836,755
2,807,310	28,073,532	3,231,968	7,046,396	38,351,896
2,027,055	5,737,191	0	3,678,989	9,416,180
26,416,096	3,766,450	0	(76,663)	3,689,787
145,870,308	12,455,427	4,589,967	7,258,766	24,304,160
30,027,000	39,535,595	3,353,272	11,037,603	53,926,470
29,206,926	14,854,618	0	6,357,363	21,211,981
311,907	3,772,026	0	2,406,317	6,178,343
4,807,795	9,002,494	551,527	2,196,820	11,750,841
9,638,678	23,709,258	718,872	4,360,174	28,788,304
3,598,165	6,476,144	0	3,018,270	9,494,414
261,391	0	0	496,576	496,576
10,168,362	8,763,640	951,503	1,678,288	11,393,431
16,624,182	5,822,828	0	3,053,203	8,876,031
1,468,486	2,074,853	0	822,099	2,896,952
858,997	0	0	161,124	161,124
7,314,510	6,007,618	0	15,415	6,023,033
24,225,837	8,230,949	0	4,871,667	13,102,616
4,609,750	2,981,506	0	646,495	3,628,001
149,430	6,556,539	0	2,016,056	8,572,595
10,452,803	11,996,732	0	3,255,881	15,252,613
18,768,068	35,139,636	0	13,335,721	48,475,357
9,052,193	21,543,976	0	(113,994)	21,429,982
				(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Norwalk	Huron	\$1,281,230	\$8,913,978	\$10,195,208	\$503,214	\$1,815,616
Oakwood	Montgomery	1,002,249	1,043,633	2,045,882	338,026	123,768
Oberlin	Lorain	4,695,771	7,409,118	12,104,889	526,491	679,329
Ontario	Richland	1,248,436	8,152,205	9,400,641	27,194	817,759
Oregon	Lucas	4,429,543	23,435,423	27,864,966	815,301	8,297,592
Orrville	Wayne	3,955,507	5,908,917	9,864,424	648,955	52,498
Oxford	Butler	7,863,893	15,039,043	22,902,936	562,453	3,043,708
Painesville	Lake	3,537,743	10,565,868	14,103,611	395,548	4,302,035
Pataskala	Licking	2,269,513	6,838,221	9,107,734	776,719	4,102,179
Perrysburg	Wood	6,401,747	45,722,188	52,123,935	1,562,427	15,452,440
Pickerington	Fairfield	3,328,869	28,595,998	31,924,867	1,371,111	13,275,396
Piqua	Miami	2,912,706	12,628,637	15,541,343	734,610	4,999,322
Port Clinton	Ottawa	1,363,473	26,104,266	27,467,739	622,639	12,842,145
Portsmouth	Scioto	1,173,305	9,042,136	10,215,441	640,942	3,758,615
Ravenna	Portage	6,904,665	13,686,690	20,591,355	6,012,740	11,128,777
Reynoldsburg	Franklin	3,328,734	33,573,385	36,902,119	640,237	1,062,854
Rittman	Wayne	1,381,566	6,429,662	7,811,228	364,418	1,057,823
Rocky River	Cuyahoga	941,141	27,741,136	28,682,277	247,196	408,755
Rossford	Wood	0	1,115,276	1,115,276	60,789	1,103,293
Salem	Columbiana	14,424,928	8,428,114	22,853,042	140,380	78,201
Sandusky	Erie	10,759,589	59,652,139	70,411,728	2,948,305	31,614,217
Sheffield Lake	Lorain	502,469	590,689	1,093,158	28,668	36,576
Shelby	Richland	1,081,307	7,362,165	8,443,472	288,816	500,958
Sidney	Shelby	1,862,330	19,041,084	20,903,414	624,684	5,073,373
Springboro	Warren	3,696,107	36,100,461	39,796,568	984,178	16,531,471
Springfield	Clark	18,713,095	44,580,628	63,293,723	2,572,222	19,777,917
St. Clairsville	Belmont	312,989	1,998,682	2,311,671	158,560	664,764
St. Marys	Auglaize	2,487,643	15,890,741	18,378,384	652,965	10,197,132
Steubenville	Jefferson	6,271,399	14,860,309	21,131,708	799,684	11,541,437
Strongsville	Cuyahoga	4,688,030	49,409,447	54,097,477	670,623	2,983,586
Sylvania	Lucas	1,593,425	10,833,671	12,427,096	81,635	81,497
Tallmadge	Summit	4,664,774	4,760,256	9,425,030	731,870	170,499
Tiffin	Seneca	4,576,127	22,598,016	27,174,143	786,759	9,748,456
Tipp City	Miami	1,577,124	11,326,344	12,903,468	128,760	531,250
Toronto	Jefferson	489,915	1,988,564	2,478,479	16,963	222,125
Trenton	Butler	1,663,541	866,276	2,529,817	136,261	742,185
Trotwood	Montgomery	763,024	381,315	1,144,339	305,387	1,069
Troy	Miami	6,522,322	19,811,318	26,333,640	925,455	5,059,024
Twinsburg	Summit	3,676,500	32,243,150	35,919,650	233,037	168,810
Union	Montgomery	281,439	5,270,772	5,552,211	741,697	670,744
Upper Arlington	Franklin	441,291	4,919,856	5,361,147	179,639	378,502
Upper Sandusky	Wyandot	352,747	9,191,848	9,544,595	115,809	181,925
Urbana	Champaign	649,595	5,727,559	6,377,154	874,150	3,365,319
Vandalia	Montgomery	673,691	17,719,420	18,393,111	139,298	27,065
Vermilion	Erie	4,334,190	5,641,209	9,975,399	1,012,766	7,560,876
Wadsworth	Medina	3,704,854	28,157,596	31,862,450	1,192,534	18,732,936
Wapakoneta	Auglaize	688,400	15,339,035	16,027,435	851,609	9,049,088
Warren	Trumbull	2,796,361	16,517,715	19,314,076	2,338,219	8,395,031
Washington Court House	Fayette	768,059	20,260,991	21,029,050	950,624	3,710,527
Waterville	Lucas	920,895	6,868,995	7,789,890	719,462	2,292,407
Wauseon	Fulton	2,623,848	8,350,339	10,974,187	161,855	2,891,556

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,318,830	\$6,897,760	\$0	\$978,618	\$7,876,378
461,794	927,268	0	656,820	1,584,088
1,205,820	6,364,020	0	4,535,049	10,899,069
844,953	7,336,099	0	1,219,589	8,555,688
9,112,893	14,719,930	0	4,032,143	18,752,073
701,453	5,371,710	0	3,791,261	9,162,971
3,606,161	11,713,458	799,948	6,783,369	19,296,775
4,697,583	6,358,451	0	3,047,577	9,406,028
4,878,898	2,650,911	0	1,577,925	4,228,836
17,014,867	29,077,672	0	6,031,396	35,109,068
14,646,507	14,292,679	0	2,985,681	17,278,360
5,733,932	7,203,249	50,000	2,554,162	9,807,411
13,464,784	12,847,426	0	1,155,529	14,002,955
4,399,557	5,875,748	0	(59,864)	5,815,884
17,141,517	1,580,542	0	1,869,296	3,449,838
1,703,091	32,347,503	0	2,851,525	35,199,028
1,422,241	5,108,913	0	1,280,074	6,388,987
655,951	21,806,517	0	6,219,809	28,026,326
1,164,082	(44,133)	0	(4,673)	(48,806)
218,581	8,428,114	0	14,206,347	22,634,461
34,562,522	27,272,710	0	8,576,496	35,849,206
65,244	590,689	0	437,225	1,027,914
789,774	6,675,202	0	978,496	7,653,698
5,698,057	13,560,518	0	1,644,839	15,205,357
17,515,649	16,699,353	2,033,497	3,548,069	22,280,919
22,350,139	28,839,958	0	12,103,626	40,943,584
823,324	1,087,230	0	401,117	1,488,347
10,850,097	5,316,751	0	2,211,536	7,528,287
12,341,121	2,999,918	0	5,790,669	8,790,587
3,654,209	46,143,739	0	4,299,529	50,443,268
163,132	10,833,671	0	1,430,293	12,263,964
902,369	4,551,454	0	3,971,207	8,522,661
10,535,215	12,589,062	0	4,049,866	16,638,928
660,010	4,617,862	0	7,625,596	12,243,458
239,088	1,755,338	0	484,053	2,239,391
878,446	98,576	0	1,552,795	1,651,371
306,456	378,332	0	459,551	837,883
5,984,479	14,333,016	0	6,016,145	20,349,161
401,847	32,243,150	0	3,274,653	35,517,803
1,412,441	3,913,702	0	226,068	4,139,770
558,141	4,386,349	0	416,657	4,803,006
297,734	8,948,116	0	298,745	9,246,861
4,239,469	1,818,245	0	319,440	2,137,685
166,363	9,399,372	0	8,827,376	18,226,748
8,573,642	(1,385,314)	0	2,787,071	1,401,757
19,925,470	8,653,037	0	3,283,943	11,936,980
9,900,697	5,392,065	1,114,899	(380,226)	6,126,738
10,733,250	6,523,356	0	2,057,470	8,580,826
4,661,151	15,858,644	0	509,255	16,367,899
3,011,869	5,936,852	0	(1,158,831)	4,778,021
3,053,411	5,376,448	0	2,544,328	7,920,776

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Waverly	Pike	\$338,386	\$4,192,443	\$4,530,829	\$256,647	\$2,438,375
Wellston	Jackson	526,990	6,554,704	7,081,694	296,948	2,630,328
West Carrollton	Montgomery	1,611,301	481,797	2,093,098	57,783	204,765
Westerville	Franklin	6,533,060	14,150,856	20,683,916	1,682,845	1,184,000
Westlake	Cuyahoga	6,491,976	37,516,105	44,008,081	200,940	0
Wickliffe	Lake	1,535,742	3,689,233	5,224,975	0	0
Willard	Huron	3,239,305	5,461,346	8,700,651	1,282,635	1,066,119
Willoughby	Lake	2,449,683	32,403,816	34,853,499	2,900,425	6,589,476
Willoughby Hills	Lake	1,333,228	21,172,084	22,505,312	1,101,869	13,383,990
Willowick	Lake	983,550	5,724,943	6,708,493	447,931	888,929
Wilmington	Clinton	3,755,588	12,883,131	16,638,719	817,201	2,664,885
Wooster	Wayne	2,282,186	29,672,401	31,954,587	1,354,773	16,500,927
Xenia	Greene	3,571,051	13,892,427	17,463,478	706,087	5,921,434
Youngstown	Mahoning	6,105,942	46,004,855	52,110,797	1,191,287	7,568,083
Zanesville	Muskingum	2,579,603	41,522,870	44,102,473	2,024,591	15,276,449

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$2,695,022	\$1,526,419	\$0	\$309,388	\$1,835,807
2,927,276	3,738,292	0	416,126	4,154,418
262,548	272,141	0	1,558,409	1,830,550
2,866,845	12,931,809	0	4,885,262	17,817,071
200,940	28,448,987	0	15,358,154	43,807,141
0	3,689,233	0	1,535,742	5,224,975
2,348,754	4,405,943	0	1,945,954	6,351,897
9,489,901	23,467,723	292,434	1,603,441	25,363,598
14,485,859	7,011,044	0	1,008,409	8,019,453
1,336,860	4,834,066	0	537,567	5,371,633
3,482,086	10,076,159	1,102,898	1,977,576	13,156,633
17,855,700	12,176,296	0	1,922,591	14,098,887
6,627,521	7,674,451	54,559	3,106,947	10,835,957
8,759,370	38,709,923	0	4,641,504	43,351,427
17,301,040	24,585,771	0	2,215,662	26,801,433

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Alliance	Stark	\$3,980,135	\$3,109,553	\$473,702	\$396,880	(\$115,871)
Amherst	Lorain	2,447,400	1,392,030	553,048	502,322	(266,665)
Ashland	Ashland	3,578,750	1,919,679	571,475	1,087,596	(282,455)
Athens	Athens	3,221,116	2,130,790	408,260	682,066	(55,787)
Aurora	Portage	2,469,981	1,293,476	846,228	330,277	(230,809)
Avon	Lorain	1,645,392	1,028,665	593,863	22,864	(38,336)
Avon	Lorain	5,223,141	3,841,667	816,220	565,254	(162,543)
Barberton	Summit	4,066,852	3,507,421	1,113,481	(554,050)	(121,730)
Bay Village	Cuyahoga	1,547,041	2,104,374	203,511	(760,844)	(328,634)
Bedford	Cuyahoga	2,233,413	1,334,752	283,500	615,161	(9,474)
Bedford Heights	Cuyahoga	2,754,905	2,592,984	399,539	(237,618)	(26,530)
Bellefontaine	Logan	2,756,296	1,581,617	310,513	864,166	(18,472)
Bellevue	Huron	2,416,266	1,565,626	282,967	567,673	(193,590)
Belpre	Washington	1,471,585	848,132	239,241	384,212	(116,139)
Berea	Cuyahoga	694,092	325,580	286,407	82,105	(578,841)
Bexley	Franklin	2,316,749	1,769,375	99,020	448,354	(27,803)
Bowling Green	Wood	4,002,172	3,564,992	1,344,481	(907,301)	(129,824)
Broadview Heights	Cuyahoga	1,247,253	1,457,739	474,023	(684,509)	908
Brookville	Montgomery	480,229	323,449	353,661	(196,881)	0
Bryan	Williams	1,057,497	707,658	523,489	(173,650)	(4,554)
Bucyrus	Crawford	1,945,717	1,043,202	412,644	489,871	(247,632)
Cambridge	Guernsey	2,990,863	1,886,078	380,790	723,995	285,595
Canal Fulton	Stark	736,379	626,129	145,277	(35,027)	(85,194)
Canal Winchester	Franklin	1,641,377	800,935	173,899	666,543	(191,573)
Canfield	Mahoning	1,490,803	1,158,832	130,315	201,656	0
Celina	Mercer	2,210,335	1,285,278	309,628	615,429	(513,211)
Chardon	Geauga	1,474,266	1,065,947	688,192	(279,873)	(527,715)
Chillicothe	Ross	3,222,873	2,590,976	676,668	(44,771)	(60,918)
Circleville	Pickaway	1,760,087	1,614,024	401,437	(255,374)	(66,961)
Clayton	Montgomery	2,425	0	90,211	(87,786)	(128,628)
Cleveland Heights	Cuyahoga	1,607,296	1,921,205	264,843	(578,752)	(31,330)
Clyde	Sandusky	1,824,348	1,717,437	304,664	(197,753)	249,899
Columbiana	Columbiana	1,241,342	686,670	555,341	(669)	(479,562)
Conneaut	Ashtabula	2,354,668	1,390,325	358,213	606,130	(134,762)
Cortland	Trumbull	726,426	985,489	194,377	(453,440)	6,326
Coshocton	Coshocton	1,903,075	1,165,246	352,453	385,376	(265,887)
Cuyahoga Falls	Summit	6,231,058	5,368,304	847,268	15,486	(262,378)
Dayton	Montgomery	31,970,453	24,119,867	7,747,744	102,842	(394,690)
Defiance	Defiance	6,354,785	2,954,268	605,556	2,794,961	(1,239,897)
Delaware	Delaware	7,075,095	3,360,464	2,501,580	1,213,051	(1,582,571)
Delphos	Allen	2,525,633	1,704,566	2,021,977	(1,200,910)	(116,923)
Dover	Tuscarawas	3,151,695	1,720,649	1,364,798	66,248	(408,919)
East Cleveland	Cuyahoga	287,154	109,818	6,000	171,336	0
East Liverpool	Columbiana	1,291,550	940,846	146,658	204,046	(12,814)
East Palestine	Columbiana	1,148,297	488,046	239,352	420,899	(197,899)
Eastlake	Lake	2,543,479	777,661	125,984	1,639,834	(5,299)
Eaton	Preble	1,083,242	851,859	267,179	(35,796)	65,000
Elyria	Lorain	10,830,590	8,940,215	1,675,137	215,238	(724,888)
Englewood	Montgomery	1,288,682	963,271	444,069	(118,658)	30,507
Euclid	Cuyahoga	11,068,896	8,293,655	994,465	1,780,776	(293,637)
Fairborn	Greene	5,943,585	3,670,074	1,012,739	1,260,772	(645,043)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$281,009	\$5,725,376
0	0	0	235,657	3,229,736
61,271	0	0	866,412	1,738,045
0	0	0	626,279	641,159
164,047	4,258	233,920	493,177	1,595,771
18,229	0	63,408	66,165	(1,227,307)
11,683	25,060	2,111,826	2,501,160	3,262,520
0	0	61,102	(614,678)	2,156,830
891,000	0	272,220	73,742	122,753
0	0	0	605,687	1,254,021
0	0	363,407	99,259	1,851,277
0	0	0	845,694	1,901,849
0	0	0	374,083	1,102,717
0	0	0	268,073	(15,254)
230,000	0	968,472	701,736	261,543
0	0	0	420,551	1,980,053
0	0	492,063	(545,062)	2,672,857
0	0	0	(683,601)	979,651
0	0	103,013	(93,868)	190,039
300,117	0	0	121,913	694,349
0	3,000	40,625	279,864	15,994
0	0	0	1,009,590	3,497,246
0	0	32,654	(87,567)	659,224
1,355	0	0	476,325	4,088,798
0	0	127,324	328,980	1,889,167
0	0	0	102,218	2,432,336
590,000	0	0	(217,588)	50,573
30,000	7,891	0	(83,580)	3,299,598
0	0	0	(322,335)	2,837,046
201,193	0	0	(15,221)	14,169
0	3,485	0	(613,567)	622,428
0	24,000	0	28,146	937,734
0	0	0	(480,231)	5,668,177
0	0	0	471,368	62,235
0	0	0	(447,114)	250,172
0	0	0	119,489	1,132,798
0	0	0	(246,892)	2,100,241
0	0	337,911	46,063	30,192,862
7,230	0	43,179	1,605,473	(2,507,660)
230,700	0	30,313	(108,507)	4,143,532
760,000	0	0	(557,833)	266,409
0	0	0	(342,671)	4,142,555
0	0	0	171,336	(576,819)
0	171,617	0	19,615	789,963
16,747	0	0	239,747	(160,621)
0	0	0	1,634,535	1,304,392
0	0	0	29,204	890,262
0	0	0	(509,650)	(2,108,296)
0	0	0	(88,151)	2,154,997
570,000	0	0	2,057,139	4,600,929
0	0	41,315	657,044	4,598,116

(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Fairfield	Butler	\$5,234,791	\$3,544,701	\$1,159,716	\$530,374	(\$244,395)
Fairview Park	Cuyahoga	1,998,193	1,358,092	410,199	229,902	(275,349)
Fostoria	Seneca	2,758,630	2,014,505	363,842	380,283	(690,212)
Franklin	Warren	3,198,842	2,762,814	144,857	291,171	7,215
Fremont	Sandusky	6,154,912	3,052,965	526,109	2,575,838	5,263
Gahanna	Franklin	5,115,183	6,255,642	493,790	(1,634,249)	(15,006)
Galion	Crawford	2,041,491	1,230,034	517,438	294,019	(157,408)
Geneva	Ashtabula	1,259,747	1,064,055	230,052	(34,360)	(144,072)
Girard	Trumbull	1,814,366	1,663,759	161,032	(10,425)	(69,065)
Greenville	Darke	1,867,585	1,207,786	269,064	390,735	(66,808)
Grove City	Franklin	775,894	670,263	763,184	(657,553)	(19,226)
Groveport	Franklin	667,006	1,194,261	227,371	(754,626)	0
Hamilton	Butler	12,302,310	7,355,594	2,272,079	2,674,637	(1,747,490)
Harrison	Hamilton	3,181,006	1,204,729	721,632	1,254,645	(1,166,955)
Heath	Licking	2,111,192	1,580,072	408,300	122,820	(93,553)
Hillsboro	Highland	2,035,071	1,120,391	287,824	626,856	(65,233)
Hubbard	Trumbull	1,483,678	891,539	250,218	341,921	(86,584)
Huber Heights	Montgomery	3,849,758	2,507,758	682,045	659,955	359,715
Hudson	Summit	1,941,339	3,296,305	314,994	(1,669,960)	(242,400)
Ironton	Lawrence	1,164,906	3,416,621	0	(2,251,715)	(243,450)
Jackson	Jackson	2,287,651	2,431,912	477,673	(621,934)	(70,888)
Kent	Portage	3,592,185	3,068,332	811,523	(287,670)	57,598
Kirtland	Lake	48,220	58,625	14,645	(25,050)	634,829
Lakewood	Cuyahoga	6,577,437	3,757,595	1,125,158	1,694,684	814,773
Lancaster	Fairfield	10,010,386	3,568,981	2,215,981	4,225,424	(1,868,341)
Lebanon	Warren	3,151,762	1,965,877	1,008,548	177,337	(469,673)
Lima	Allen	9,882,568	4,080,364	1,690,753	4,111,451	(1,210,840)
Logan	Hocking	1,324,263	1,090,308	240,740	(6,785)	(61,152)
London	Madison	2,652,787	1,045,819	1,746,901	(139,933)	(297,818)
Lorain	Lorain	14,057,496	10,161,170	1,964,173	1,932,153	(1,250,681)
Louisville	Stark	884,058	793,780	188,629	(98,351)	845,248
Loveland	Hamilton	3,259,099	2,942,901	59,665	256,533	(339)
Mansfield	Richland	8,219,010	6,131,272	2,208,658	(120,920)	(78,945)
Marietta	Washington	2,805,835	2,424,523	408,075	(26,763)	509,835
Marion	Marion	5,798,469	3,324,699	1,951,113	522,657	(521,932)
Marysville	Union	8,620,297	4,109,674	4,330,594	180,029	(4,493,143)
Mason City	Warren	5,457,968	2,746,625	2,240,906	470,437	(1,332,151)
Massillon	Stark	8,774,902	5,542,193	1,513,248	1,719,461	162,439
Maumee	Lucas	2,835,042	1,615,306	318,541	901,195	(4,068)
Miamisburg	Montgomery	2,201,627	2,238,451	423,260	(460,084)	699,858
Middletown	Butler	7,684,862	5,211,552	1,630,091	843,219	(340,477)
Milford	Clermont	930,231	564,753	487,273	(121,795)	2,639
Monroe	Butler	1,173,338	1,083,566	0	89,772	0
Mount Vernon	Knox	3,439,090	2,163,645	532,415	743,030	(294,349)
Napoleon	Henry	3,412,565	1,862,369	571,033	979,163	(416,049)
Nelsonville	Athens	1,021,832	631,119	222,098	168,615	(43,845)
New Carlisle	Clark	788,107	685,044	488,549	(385,486)	(37,013)
New Philadelphia	Tuscarawas	2,179,661	1,367,124	512,681	299,856	89,209
Newark	Licking	6,600,685	4,738,205	582,018	1,280,462	(247,154)
Niles	Trumbull	4,762,027	3,159,187	207,397	1,395,443	(135,124)
North Canton	Stark	2,737,038	1,994,658	309,741	432,639	(7,114)
North Olmsted	Cuyahoga	6,668,770	4,237,400	1,388,455	1,042,915	(398,209)
North Ridgeville	Lorain	5,836,069	4,089,340	1,931,552	(184,823)	(774,288)
North Royalton	Cuyahoga	5,013,377	3,476,129	1,136,208	401,040	(410,633)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$285,979	\$1,008,122
56,823	0	0	11,376	769,690
1,302	0	0	(308,627)	1,275,465
0	60,000	0	238,386	1,004,150
370,315	1,572	115,484	3,065,328	8,611,309
0	0	0	(1,649,255)	11,568,112
44,519	44,531	0	136,599	2,020,584
96,477	40,000	153,709	31,754	579,089
0	0	0	(79,490)	664,657
0	0	44,642	368,569	7,514,398
0	0	954,442	277,663	1,673,505
38,000	0	0	(716,626)	1,071,714
0	0	0	927,147	44,821,998
0	35,000	0	52,690	1,928,190
0	0	0	29,267	3,318,920
0	107,767	1,138,208	1,592,064	554,555
0	0	243,180	498,517	103,145
0	151,487	271,937	1,140,120	7,338,620
1,725,000	0	0	(187,360)	89,032
0	804,166	40,000	(3,259,331)	2,785,188
0	0	0	(692,822)	1,889,618
0	0	194,121	(35,951)	1,593,402
53,704	0	0	663,483	71,458
0	1,390,934	0	1,118,523	3,686,113
0	0	0	2,357,083	8,725,249
0	0	0	(292,336)	3,736,795
0	0	0	2,900,611	6,031,924
0	0	0	(67,937)	82,429
0	0	0	(437,751)	406,749
0	50,000	3,612,676	4,244,148	6,267,134
0	0	15,813	762,710	458,941
4,330	0	0	260,524	539,985
0	0	0	(199,865)	10,736,387
0	0	0	483,072	3,992,786
0	1,528	1,254,135	1,253,332	(194,859)
0	0	0	(4,313,114)	11,381,977
6,000	0	403,740	(451,974)	13,284,848
0	0	0	1,881,900	4,486,686
0	133,314	0	763,813	2,517,120
0	0	44,952	284,726	2,364,048
0	30,839	0	471,903	4,328,129
0	0	0	(119,156)	2,800,933
0	0	0	89,772	496,576
0	0	0	448,681	2,299,277
495,021	32,480	67,019	1,092,674	5,327,758
0	0	1,230	126,000	634,405
0	0	0	(422,499)	269,268
0	0	136,488	525,553	487,059
15,612	0	0	1,048,920	3,735,599
0	0	0	1,260,319	406,803
0	25,000	0	400,525	2,178,242
0	54,215	187,887	778,378	2,129,045
0	0	1,657,384	698,273	8,692,055
25,000	15,000	121,671	122,078	(1,490,310)

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Sewer Enterprise Fund
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As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Norwalk	Huron	\$2,868,379	\$2,081,590	\$721,552	\$65,237	(\$292,191)
Oakwood	Montgomery	1,527,179	1,334,094	27,459	165,626	8,331
Oberlin	Lorain	1,954,442	1,019,583	414,768	520,091	(72,467)
Ontario	Richland	949,764	919,990	272,750	(242,976)	0
Oregon	Lucas	4,549,228	2,369,928	1,951,050	228,250	(159,724)
Orrville	Wayne	1,985,999	1,477,147	613,626	(104,774)	32,563
Oxford	Butler	2,885,155	1,870,421	678,509	336,225	(100,040)
Painesville	Lake	3,679,141	3,141,736	508,666	28,739	(135,672)
Pataskala	Licking	1,106,985	1,166,708	205,540	(265,263)	105,424
Perrysburg	Wood	6,241,596	2,556,061	1,071,445	2,614,090	(1,514,824)
Pickerington	Fairfield	3,456,645	1,736,827	461,049	1,258,769	(648,036)
Piqua	Miami	3,411,229	2,139,420	943,500	328,309	(198,009)
Port Clinton	Ottawa	2,678,559	1,575,558	287,806	815,195	(340,632)
Portsmouth	Scioto	2,943,077	2,548,259	161,877	232,941	(131,979)
Ravenna	Portage	2,541,592	1,872,388	433,948	235,256	463,017
Reynoldsburg	Franklin	5,045,760	4,519,306	976,517	(450,063)	(64,181)
Rittman	Wayne	1,292,555	738,284	235,648	318,623	(80,828)
Rocky River	Cuyahoga	1,865,441	1,393,691	314,729	157,021	(398,032)
Rossford	Wood	141,941	535,485	81,743	(475,287)	(58,560)
Salem	Columbiana	2,813,495	2,026,302	371,772	415,421	16,579
Sandusky	Erie	6,816,622	5,153,423	1,190,340	472,859	(1,996,821)
Sheffield Lake	Lorain	902,996	963,358	41,401	(101,763)	0
Shelby	Richland	1,526,975	1,117,741	345,923	63,311	169,500
Sidney	Shelby	3,251,710	2,548,909	939,571	(236,770)	(107,096)
Springboro	Warren	3,184,400	1,749,293	637,485	797,622	(879,435)
Springfield	Clark	10,444,063	6,353,482	2,983,512	1,107,069	(659,358)
St. Clairsville	Belmont	807,764	663,932	373,138	(229,306)	(34,416)
St. Marys	Auglaize	2,020,585	1,265,799	727,847	26,939	(361,849)
Steubenville	Jefferson	5,298,290	2,926,266	340,548	2,031,476	(511,198)
Strongsville	Cuyahoga	5,225,116	4,612,234	2,315,047	(1,702,165)	(101,673)
Sylvania	Lucas	2,262,112	1,939,751	463,813	(141,452)	227,136
Tallmadge	Summit	3,029,078	3,173,344	221,153	(365,419)	(8,627)
Tiffin	Seneca	4,139,971	2,254,640	659,600	1,225,731	(139,115)
Tipp City	Miami	1,375,483	1,064,242	258,684	52,557	(255,438)
Toronto	Jefferson	612,629	460,732	49,301	102,596	(2,559)
Trenton	Butler	1,530,948	1,138,755	49,947	342,246	(38)
Trotwood	Montgomery	1,034,529	929,682	32,899	71,948	(20,370)
Troy	Miami	3,473,784	2,837,261	1,007,265	(370,742)	(166,318)
Twinsburg	Summit	2,963,496	2,584,967	738,508	(359,979)	(519)
Union	Montgomery	691,133	593,816	209,611	(112,294)	131,464
Upper Arlington	Franklin	791,375	435,103	220,684	135,588	(24,418)
Upper Sandusky	Wyandot	1,091,845	357,358	80,633	653,854	(1,885)
Urbana	Champaign	2,511,104	1,440,676	176,081	894,347	(158,610)
Vandalia	Montgomery	1,379,668	1,262,935	243,870	(127,137)	(236,365)
Vermilion	Erie	2,071,215	1,593,920	0	477,295	2,227,329
Wadsworth	Medina	3,026,873	2,092,367	729,735	204,771	(725,988)
Wapakoneta	Auglaize	2,418,284	1,315,509	418,480	684,295	(437,199)
Warren	Trumbull	9,921,833	5,856,013	701,089	3,364,731	(432,775)
Washington Court House	Fayette	2,626,947	2,173,789	658,965	(205,807)	(145,099)
Waterville	Lucas	971,489	517,435	239,157	214,897	(110,563)
Wauseon	Fulton	1,256,142	878,769	238,226	139,147	3,141

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	(\$226,954)	\$778,016
0	0	0	173,957	664,223
0	24,676	0	422,948	4,169,280
45,882	0	19,013	(178,081)	1,221,242
359,640	493,356	0	(65,190)	3,614,242
0	0	0	(72,211)	3,306,552
0	0	56,890	293,075	7,301,440
0	60,000	0	(166,933)	3,142,195
0	0	0	(159,839)	1,492,794
45,000	0	0	1,144,266	4,839,320
0	0	143,271	754,004	1,957,758
0	0	0	130,300	2,178,096
51,134	49,947	3,148,418	3,624,168	740,834
0	0	669,069	770,031	532,363
406,029	0	0	1,104,302	891,925
0	0	316,825	(197,419)	2,688,497
0	0	19,000	256,795	1,017,148
0	0	3,158,259	2,917,248	693,945
(2,473,737)	0	0	(3,007,584)	(60,789)
0	0	0	432,000	14,284,548
0	157,066	89,959	(1,591,069)	7,811,284
0	0	0	(101,763)	473,801
0	0	0	232,811	792,491
9,701	0	8,569	(325,596)	1,237,646
500,000	0	226,123	644,310	2,711,929
0	0	630,055	1,077,766	16,140,873
0	0	0	(263,722)	154,429
0	0	0	(334,910)	1,834,678
0	0	0	1,520,278	5,471,715
0	0	538,368	(1,265,470)	4,017,407
0	12,483	0	73,201	1,511,790
0	0	0	(374,046)	3,932,904
0	0	329,408	1,416,024	3,789,368
0	5,195	0	(208,076)	1,448,364
0	0	0	100,037	472,952
0	0	0	342,208	1,527,280
0	11,250	0	40,328	457,637
0	0	23,602	(513,458)	5,596,867
0	0	0	(360,498)	3,443,463
0	0	0	19,170	(460,258)
0	0	699,390	810,560	261,652
0	170,961	0	481,008	236,938
0	0	0	735,737	(224,555)
0	0	321,997	(41,505)	534,393
14,534	0	0	2,719,158	3,321,424
0	0	0	(521,217)	2,512,320
0	38,107	37,307	246,296	(163,209)
0	29,189	246,037	3,148,804	458,142
0	0	313,099	(37,807)	(182,565)
0	0	0	104,334	201,433
0	0	0	142,288	2,461,993
				(Continued)

Sewer Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenue/Expense
Waverly	Pike	\$936,931	\$600,575	\$138,717	\$197,639	\$1,849
Wellston	Jackson	1,044,575	719,091	264,831	60,653	(122,400)
West Carrollton	Montgomery	1,408,947	1,171,364	58,321	179,262	7,059
Westerville	Franklin	7,476,186	7,105,017	438,764	(67,595)	77,596
Westlake	Cuyahoga	1,874,458	2,272,017	1,052,131	(1,449,690)	(327,116)
Wickliffe	Lake	2,075,895	1,975,786	170,529	(70,420)	
Willard	Huron	1,723,889	1,583,652	272,276	(132,039)	75,101
Willoughby	Lake	4,668,672	3,349,892	1,627,177	(308,397)	(261,495)
Willoughby Hills	Lake	1,047,472	801,973	119,570	125,929	558,844
Willowick	Lake	1,836,257	2,058,285	155,574	(377,602)	28,892
Wilmington	Clinton	2,690,901	2,865,677	904,059	(1,078,835)	719,018
Wooster	Wayne	5,010,767	3,550,917	1,760,852	(301,002)	(432,301)
Xenia	Greene	3,431,894	3,273,453	857,896	(699,455)	87,048
Youngstown	Mahoning	19,178,992	16,563,510	2,127,944	487,538	(236,081)
Zanesville	Muskingum	6,514,057	3,969,030	1,159,623	1,385,404	(647,877)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$50,000	\$0	\$0	\$249,488	\$81,739
0	0	0	(61,747)	230,042
0	0	0	186,321	1,553,518
0	0	2,400	12,401	4,850,215
0	0	0	(1,776,806)	6,291,036
0	0	0	(70,420)	1,535,742
165,487	0	25,245	133,794	1,956,670
0	0	470,256	(99,636)	(450,742)
0	0	0	684,773	231,359
0	11,307	269,077	(90,940)	535,619
0	0	163,604	(196,213)	2,938,387
0	0	13,381	(719,922)	927,413
0	0	0	(612,407)	2,864,964
156,762	0	0	408,219	4,914,655
0	0	0	737,527	555,012

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2011
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	\$1,142,000	\$0	\$674,209	\$515,831	\$2,332,040
Amherst	Lorain	535,726	0	6,204,379	28,204	6,768,309
Ashland	Ashland	8,148,164	0	0	66,802	8,214,966
Athens	Athens	0	0	2,288,896	1,488,725	3,777,621
Aurora	Portage	629,305	0	4,866,713	834	5,496,852
Avon	Lorain	315,849	0	173,081	2,320,615	2,809,545
Avon	Lorain	3,944,598	0	31,454,984	237,660	35,637,242
Barberton	Summit	433,144	0	2,194,768	334,438	2,962,350
Bay Village	Cuyahoga	100,000	0	306,062	107,757	513,819
Bedford	Cuyahoga	1,802,134	0	3,930,422	79,216	5,811,772
Bedford Heights	Cuyahoga	733,100	0	0	282,501	1,015,601
Bellefontaine	Logan	3,018,015	0	0	513,424	3,531,439
Bellevue	Huron	0	0	6,904,917	77,313	6,982,230
Belpre	Washington	0	0	138,841	2,512,419	2,651,260
Berea	Cuyahoga	0	0	4,402,540	3,866	4,406,406
Bexley	Franklin	774,000	0	332,150	12,878	1,119,028
Bowling Green	Wood	2,872,612	0	0	246,009	3,118,621
Broadview Heights	Cuyahoga	0	0	0	20,601	20,601
Brookville	Montgomery	0	0	280,009	13,033	293,042
Bryan	Williams	0	0	370,151	95,636	465,787
Bucyrus	Crawford	228,528	0	3,171,320	51,491	3,451,339
Cambridge	Guernsey	0	0	368,671	60,126	428,797
Canal Fulton	Stark	0	0	540,299	29,771	570,070
Canal Winchester	Franklin	0	4,095,000	1,285,116	132,405	5,512,521
Canfield	Mahoning	0	0	448,963	7,126	456,089
Celina	Mercer	822,160	3,140,000	0	36,012	3,998,172
Chardon	Geauga	0	0	9,541,282	49,245	9,590,527
Chillicothe	Ross	1,415,000	0	0	416,172	1,831,172
Circleville	Pickaway	1,525,000	0	0	78,826	1,603,826
Clayton	Montgomery	0	0	3,161,107	0	3,161,107
Cleveland Heights	Cuyahoga	0	0	724,710	134,662	859,372
Clyde	Sandusky	0	0	769,398	53,357	822,755
Columbiana	Columbiana	0	6,741,000	1,042,911	4,286,883	12,070,794
Conneaut	Ashtabula	0	0	3,329,431	495,856	3,825,287
Cortland	Trumbull	0	0	105,670	31,957	137,627
Coshocton	Coshocton	0	241,802	7,492,885	97,622	7,832,309
Cuyahoga Falls	Summit	2,005,385	0	0	4,592,712	6,598,097
Dayton	Montgomery	0	0	10,338,914	696,685	11,035,599
Defiance	Defiance	0	0	26,004,339	129,882	26,134,221
Delaware	Delaware	4,210,044	0	21,248,874	15,174,407	40,633,325
Delphos	Allen	0	0	27,510,243	142,926	27,653,169
Dover	Tuscarawas	0	0	11,753,270	208,212	11,961,482
East Cleveland	Cuyahoga	0	0	0	2,929	2,929
East Liverpool	Columbiana	0	0	268,586	38,029	306,615
East Palestine	Columbiana	3,003,185	0	3,247,760	48,979	6,299,924
Eastlake	Lake	0	0	45,000	288,417	333,417
Eaton	Preble	0	0	0	65,781	65,781
Elyria	Lorain	3,012,643	0	12,849,983	986,867	16,849,493
Englewood	Montgomery	0	0	0	63,230	63,230
Euclid	Cuyahoga	2,843,261	0	7,867,242	857,085	11,567,588
Fairborn	Greene	8,771,968	0	493,521	438,000	9,703,489

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	Long-Term Obligations				Total Long-Term Obligations
		General Obligation Bonds	Mortgage and Revenues Bonds	Loans	Other Long-Term Obligations	
Fairfield	Butler	\$5,154,545	\$0	\$0	\$241,497	\$5,396,042
Fairview Park	Cuyahoga	0	0	117,860	0	117,860
Fostoria	Seneca	0	0	2,724,282	94,633	2,818,915
Franklin	Warren	0	0	0	105,907	105,907
Fremont	Sandusky	0	0	390,758	202,456	593,214
Gahanna	Franklin	303,281	0	24,277	0	327,558
Galion	Crawford	0	0	5,297,673	212,896	5,510,569
Geneva	Ashtabula	0	0	3,627,690	66,931	3,694,621
Girard	Trumbull	0	0	210,472	119,074	329,546
Greenville	Darke	0	1,345,000	0	39,928	1,384,928
Grove City	Franklin	0	0	561,088	44,708	605,796
Groveport	Franklin	0	0	0	0	0
Hamilton	Butler	0	59,865,579	416,213	425,549	60,707,341
Harrison	Hamilton	5,851,792	16,045,290	1,476,934	62,771	23,436,787
Heath	Licking	0	0	6,175,393	78,749	6,254,142
Hillsboro	Highland	0	0	8,400,405	86,801	8,487,206
Hubbard	Trumbull	0	908,631	93,969	42,608	1,045,208
Huber Heights	Montgomery	2,102,731	0	0	3,170	2,105,901
Hudson	Summit	1,845,000	0	3,665,961	140,732	5,651,693
Ironton	Lawrence	5,440,000	0	230,988	43,096	5,714,084
Jackson	Jackson	0	0	6,755,927	516,253	7,272,180
Kent	Portage	0	0	3,281,525	112,501	3,394,026
Kirtland	Lake	352,455	0	212,936	0	565,391
Lakewood	Cuyahoga	19,456,704	0	384,417	1,643,903	21,485,024
Lancaster	Fairfield	0	23,849,303	41,578,734	599,532	66,027,569
Lebanon	Warren	0	9,001,013	0	46,718	9,047,731
Lima	Allen	3,991,091	20,291,261	4,119,543	387,607	28,789,502
Logan	Hocking	0	0	2,955,203	85,010	3,040,213
London	Madison	0	0	28,614,883	73,357	28,688,240
Lorain	Lorain	103,753	0	35,562,986	692,122	36,358,861
Louisville	Stark	1,018,561	0	0	170,564	1,189,125
Loveland	Hamilton	11,200	0	0	0	11,200
Mansfield	Richland	1,010,000	0	0	1,590,990	2,600,990
Marietta	Washington	0	0	1,074,907	618,758	1,693,665
Marion	Marion	5,427,985	0	17,292,123	343,391	23,063,499
Marysville	Union	301,582	117,731,803	25,785	27,434,428	145,493,598
Mason City	Warren	29,413,000	0	0	177,664	29,590,664
Massillon	Stark	0	0	28,118,628	283,535	28,402,163
Maumee	Lucas	0	0	0	110,803	110,803
Miamisburg	Montgomery	4,626,188	0	0	48,438	4,674,626
Middletown	Butler	6,871,601	0	0	2,480,268	9,351,869
Milford	Clermont	0	0	3,552,413	17,570	3,569,983
Monroe	Butler	0	0	0	0	0
Mount Vernon	Knox	6,920,342	0	2,303,347	189,991	9,413,680
Napoleon	Henry	0	5,920,000	9,394,210	1,145,299	16,459,509
Nelsonville	Athens	0	0	1,351,358	21,063	1,372,421
New Carlisle	Clark	0	0	795,833	40,900	836,733
New Philadelphia	Tuscarawas	0	0	6,997,912	59,058	7,056,970
Newark	Licking	0	0	23,542,100	280,559	23,822,659
Niles	Trumbull	3,165,417	0	75,022	77,418	3,317,857
North Canton	Stark	0	0	162,186	0	162,186
North Olmsted	Cuyahoga	6,840,094	0	2,635,497	505,608	9,981,199
North Ridgeville	Lorain	14,405,000	0	71,831	2,484,672	16,961,503
North Royalton	Cuyahoga	0	0	7,633,731	292,354	7,926,085

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

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	\$8,965,814	\$250,976	\$9,216,790
Oakwood	Montgomery	0	0	116,365	41,578	157,943
Oberlin	Lorain	0	0	1,045,098	59,975	1,105,073
Ontario	Richland	0	0	816,106	19,360	835,466
Oregon	Lucas	1,475,000	0	7,240,493	299,034	9,014,527
Orrville	Wayne	0	0	537,207	55,579	592,786
Oxford	Butler	0	0	3,325,585	189,402	3,514,987
Painesville	Lake	0	0	3,528,625	1,004,625	4,533,250
Pataskala	Licking	497,198	0	3,664,972	10,071	4,172,241
Perrysburg	Wood	17,385,000	0	4,029,516	124,965	21,539,481
Pickerington	Fairfield	2,503,057	0	11,071,613	456,890	14,031,560
Piqua	Miami	5,425,388	0	0	259,813	5,685,201
Port Clinton	Ottawa	3,420,000	0	9,625,452	280,337	13,325,789
Portsmouth	Scioto	0	0	2,960,410	1,160,387	4,120,797
Ravenna	Portage	0	0	12,094,844	174,684	12,269,528
Reynoldsburg	Franklin	698,785	0	527,097	26,619	1,252,501
Rittman	Wayne	0	931,500	389,249	39,152	1,359,901
Rocky River	Cuyahoga	0	0	339,843	103,736	443,579
Rossford	Wood	1,159,409	0	0	0	1,159,409
Salem	Columbiana	0	0	0	83,530	83,530
Sandusky	Erie	1,608,994	0	30,870,094	373,524	32,852,612
Sheffield Lake	Lorain	0	0	0	37,412	37,412
Shelby	Richland	686,963	0	0	40,089	727,052
Sidney	Shelby	5,384,699	0	0	158,165	5,542,864
Springboro	Warren	0	17,367,611	0	34,290	17,401,901
Springfield	Clark	21,036,112	0	0	308,783	21,344,895
St. Clairsville	Belmont	283,504	0	412,213	13,158	708,875
St. Marys	Auglaize	0	0	10,573,990	78,765	10,652,755
Steubenville	Jefferson	1,069,750	0	10,758,052	72,316	11,900,118
Strongsville	Cuyahoga	615,000	0	2,650,708	219,756	3,485,464
Sylvania	Lucas	0	0	0	81,497	81,497
Tallmadge	Summit	0	0	0	222,819	222,819
Tiffin	Seneca	9,624,220	0	153,174	272,614	10,050,008
Tipp City	Miami	175,000	0	397,680	16,021	588,701
Toronto	Jefferson	0	0	233,227	1,572	234,799
Trenton	Butler	0	0	767,700	29,206	796,906
Trotwood	Montgomery	0	0	0	3,843	3,843
Troy	Miami	5,478,302	0	0	325,931	5,804,233
Twinsburg	Summit	0	0	0	168,810	168,810
Union	Montgomery	0	0	638,880	61,223	700,103
Upper Arlington	Franklin	0	0	533,507	9,313	542,820
Upper Sandusky	Wyandot	0	0	144,742	98,990	243,732
Urbana	Champaign	493,599	0	3,415,595	83,759	3,992,953
Vandalia	Montgomery	0	0	0	60,966	60,966
Vermilion	Erie	3,105,595	0	2,046,872	2,897,359	8,049,826
Wadsworth	Medina	19,504,559	0	0	178,219	19,682,778
Wapakoneta	Auglaize	0	8,540,000	973,962	137,053	9,651,015
Warren	Trumbull	1,084,351	0	8,910,008	388,508	10,382,867
Washington Court House	Fayette	0	0	4,004,719	82,482	4,087,201
Waterville	Lucas	0	0	391,965	2,069,323	2,461,288
Wauseon	Fulton	0	0	2,872,406	31,290	2,903,696

(Continued)

Sewer Enterprise Fund
Long-Term Obligations
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

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	\$2,627,740	\$9,640	\$2,637,380
Wellston	Jackson	0	2,111,000	705,412	23,289	2,839,701
West Carrollton	Montgomery	0	0	209,656	16,244	225,900
Westerville	Franklin	1,219,047	0	0	52,702	1,271,749
Westlake	Cuyahoga	0	0	0	0	0
Wickliffe	Lake	0	0	0	0	0
Willard	Huron	0	0	2,055,403	187,330	2,242,733
Willoughby	Lake	6,771,224	0	0	438,219	7,209,443
Willoughby Hills	Lake	0	0	14,045,053	72,602	14,117,655
Willowick	Lake	0	0	890,877	41,143	932,020
Wilmington	Clinton	0	1,595,000	1,211,972	192,850	2,999,822
Wooster	Wayne	356,320	0	16,911,430	183,143	17,450,893
Xenia	Greene	54,559	0	5,510,183	904,145	6,468,887
Youngstown	Mahoning	0	0	7,215,676	837,732	8,053,408
Zanesville	Muskingum	0	0	16,937,099	160,600	17,097,699

Electric Enterprise Fund
Summary Data from the Statement of Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP

City	County	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities
Amherst	Lorain	\$7,521,210	\$4,251,566	\$11,772,776	\$533,673	\$1,094,540
Bowling Green	Wood	22,741,623	32,401,257	55,142,880	4,972,767	7,953,935
Bryan	Williams	10,620,289	19,237,548	29,857,837	1,369,856	476,677
Celina	Mercer	9,384,360	14,812,142	24,196,502	1,794,774	2,667,249
Cleveland	Cuyahoga	85,253,000	394,030,000	479,283,000	39,483,000	231,203,000
Clyde	Sandusky	8,163,134	11,985,637	20,148,771	3,152,360	1,588,878
Columbiana	Columbiana	3,095,197	4,818,935	7,914,132	481,175	22,360
Columbus	Franklin	21,990,000	88,941,000	110,931,000	12,758,000	19,322,000
Cuyahoga Falls	Summit	27,661,890	24,875,239	52,537,129	4,623,092	9,853,895
Dover	Tuscarawas	7,309,897	24,225,625	31,535,522	3,380,168	12,825,783
Galion	Crawford	13,539,387	8,876,318	22,415,705	2,103,132	11,828,876
Hamilton	Butler	44,101,930	134,343,192	178,445,122	14,395,879	150,404,302
Hubbard	Trumbull	4,853,440	4,113,359	8,966,799	2,161,722	47,329
Hudson	Summit	17,336,159	9,252,890	26,589,049	2,040,722	2,709,513
Huron	Erie	144,344	81,833	226,177	8,018	0
Jackson	Jackson	13,710,341	9,036,495	22,746,836	3,690,693	3,803,404
Lebanon	Warren	22,510,122	19,114,633	41,624,755	4,092,613	14,991,406
Napoleon	Henry	10,276,623	12,413,418	22,690,041	1,057,898	215,099
Niles	Trumbull	7,465,847	9,269,156	16,735,003	2,290,329	3,694,165
Oberlin	Lorain	8,226,622	2,419,736	10,646,358	254,054	505,935
Orrville	Wayne	24,325,232	21,400,565	45,725,797	2,374,931	167,315
Painesville	Lake	27,524,256	24,942,601	52,466,857	2,862,790	2,051,231
Piqua	Miami	15,840,586	31,421,711	47,262,297	1,861,456	350,605
Shelby	Richland	6,183,838	11,022,424	17,206,262	1,301,418	1,923,517
St. Clairsville	Belmont	3,745,264	4,671,866	8,417,130	535,961	5,438,068
St. Marys	Auglaize	9,413,695	7,967,807	17,381,502	2,365,243	3,616,281
Tipp City	Miami	9,120,888	9,072,306	18,193,194	3,010,101	340,473
Wadsworth	Medina	13,101,217	25,817,977	38,919,194	7,648,413	7,672,284
Wapakoneta	Auglaize	11,281,453	15,379,057	26,660,510	1,319,897	260,512
Westerville	Franklin	30,251,656	58,091,996	88,343,652	6,227,435	26,897,522

Total Liabilities	Net Assets			Total Net Assets
	Invested in Capital Assets	Restricted	Unrestricted	
\$1,628,213	\$2,443,448	\$0	\$7,701,115	\$10,144,563
12,926,702	16,829,498	0	25,386,680	42,216,178
1,846,533	16,869,683	0	11,141,621	28,011,304
4,462,023	14,345,984	0	5,388,495	19,734,479
270,686,000	145,158,000	5,203,000	58,236,000	208,597,000
4,741,238	7,932,418	731,312	6,743,803	15,407,533
503,535	4,328,544	0	3,082,053	7,410,597
32,080,000	70,455,000	0	8,396,000	78,851,000
14,476,987	18,071,745	0	19,988,397	38,060,142
16,205,951	6,939,518	3,026,917	5,363,136	15,329,571
13,932,008	2,163,361	0	6,320,336	8,483,697
164,800,181	(23,739,636)	10,338,953	27,045,624	13,644,941
2,209,051	2,189,059	0	4,568,689	6,757,748
4,750,235	6,209,225	0	15,629,589	21,838,814
8,018	81,833	0	136,326	218,159
7,494,097	4,350,147	0	10,902,592	15,252,739
19,084,019	196,182	4,380,853	17,963,701	22,540,736
1,272,997	11,216,966	0	10,200,078	21,417,044
5,984,494	4,132,262	0	6,618,247	10,750,509
759,989	1,510,139	0	8,376,230	9,886,369
2,542,246	21,400,565	0	21,782,986	43,183,551
4,914,021	20,955,715	0	26,597,121	47,552,836
2,212,061	31,421,711	0	13,628,525	45,050,236
3,224,935	8,220,160	0	5,761,167	13,981,327
5,974,029	(630,177)	0	3,073,278	2,443,101
5,981,524	5,659,432	0	5,740,546	11,399,978
3,350,574	7,714,681	0	7,127,939	14,842,620
15,320,697	15,576,693	0	8,021,804	23,598,497
1,580,409	15,205,991	0	9,874,110	25,080,101
33,124,957	32,273,531	0	22,945,164	55,218,695

Electric Enterprise Fund
Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets
As of December 31, 2011
All Cities Reporting Under GAAP

City	County	Operating Revenues	Expenses Less Depreciation	Depreciation	Operating Income/Loss	Non-Operating Revenues/ Expenses
Amherst	Lorain	\$10,392,271	\$9,339,315	\$134,853	\$918,103	(\$162,831)
Bowling Green	Wood	42,262,801	33,283,096	1,218,575	7,761,130	(371,602)
Bryan	Williams	21,015,144	18,649,833	1,049,177	1,316,134	401,626
Celina	Mercer	17,035,382	16,458,875	861,100	(284,593)	268,288
Cleveland	Cuyahoga	168,448,000	139,952,000	16,576,000	11,920,000	(10,239,000)
Clyde	Sandusky	17,059,869	15,617,545	503,858	938,466	94,944
Columbiana	Columbiana	7,108,411	6,923,435	404,741	(219,765)	(8,121)
Columbus	Franklin	90,559,000	80,207,000	3,925,000	6,427,000	(1,036,000)
Cuyahoga Falls	Summit	39,723,724	37,144,330	1,362,789	1,216,605	(315,611)
Dover	Tuscarawas	20,636,900	19,126,461	1,102,102	408,337	(513,611)
Galion	Crawford	12,214,744	11,086,727	205,879	922,138	(541,016)
Hamilton	Butler	63,327,834	42,406,513	10,751,205	10,170,116	(8,171,269)
Hubbard	Trumbull	6,057,125	5,853,786	358,852	(155,513)	(231,895)
Hudson	Summit	18,611,228	18,116,087	463,004	32,137	(131,528)
Huron	Erie	128,287	132,959	2,976	(7,648)	0
Jackson	Jackson	16,940,124	18,332,305	265,885	(1,658,066)	(196,498)
Lebanon	Warren	25,698,605	23,255,870	1,226,986	1,215,749	(497,445)
Napoleon	Henry	15,353,250	14,214,131	388,494	750,625	83,349
Niles	Trumbull	27,837,554	23,892,365	613,993	3,331,196	(173,763)
Oberlin	Lorain	10,900,923	10,023,768	198,949	678,206	(378,780)
Orrville	Wayne	27,254,662	25,620,683	2,000,439	(366,460)	53,248
Painesville	Lake	27,058,128	21,502,993	778,150	4,776,985	(44,501)
Piqua	Miami	23,479,170	21,910,300	1,702,577	(133,707)	417,238
Shelby	Richland	9,834,773	8,956,123	601,084	277,566	(42,731)
St. Clairsville	Belmont	4,998,093	4,304,331	145,879	547,883	(218,562)
St. Marys	Auglaize	15,757,752	15,560,103	619,084	(421,435)	(2,780,982)
Tipp City	Miami	12,116,709	9,700,928	434,621	1,981,160	(16,322)
Wadsworth	Medina	28,155,529	27,536,098	1,410,281	(790,850)	1,493,783
Wapakoneta	Auglaize	14,409,841	13,448,698	349,647	611,496	10,579
Westerville	Franklin	45,196,030	38,088,818	2,258,934	4,848,278	(1,517,546)

Transfers-In	Transfers-Out	Capital Contributions	Change in Net Assets	Net Working Capital
\$0	\$0	\$0	\$755,272	\$6,987,537
0	0	0	7,389,528	17,768,856
136,911	0	0	1,854,671	9,250,433
48,000	35,601	0	(3,906)	7,589,586
0	0	158,000	1,839,000	45,770,000
93,044	0	0	1,126,454	5,010,774
0	0	0	(227,886)	2,614,022
314,000	0	0	5,705,000	9,232,000
1,762,567	1,771,293	0	892,268	23,038,798
0	0	0	(105,274)	3,929,729
0	0	0	381,122	11,436,255
0	0	0	1,998,847	29,706,051
0	0	0	(387,408)	2,691,718
0	0	0	(99,391)	15,295,437
0	0	0	(7,648)	136,326
0	0	0	(1,854,564)	10,019,648
41,254	0	0	759,558	18,417,509
0	401,373	0	432,601	9,218,725
0	0	0	3,157,433	5,175,518
0	0	9,510	308,936	7,972,568
884,285	0	0	571,073	21,950,301
0	1,138,475	2,117,161	5,711,170	24,661,466
0	0	0	283,531	13,979,130
0	0	0	234,835	4,882,420
0	0	0	329,321	3,209,303
815,751	0	0	(2,386,666)	7,048,452
0	5,200	0	1,959,638	6,110,787
0	0	0	702,933	5,452,804
550,000	32,997	0	1,139,078	9,961,556
0	0	0	3,330,732	24,024,221

Electric Enterprise Fund
Long-Term Obligations
As of December 31, 2011
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	\$719,270	\$0	\$0	\$672,000	\$1,391,270
Bowling Green	Wood	358,446	0	0	8,866,892	9,225,338
Bryan	Williams	0	0	0	613,519	\$613,519
Celina	Mercer	456,193	0	2,416,031	459,028	3,331,252
Cleveland	Cuyahoga	0	230,690,000	0	12,153,000	242,843,000
Clyde	Sandusky	1,189,644	1,125,000	0	62,948	2,377,592
Columbiana	Columbiana	0	0	0	55,108	55,108
Columbus	Franklin	23,315,000	0	0	0	23,315,000
Cuyahoga Falls	Summit	0	0	0	7,610,266	7,610,266
Dover	Tuscarawas	7,087,343	6,405,678	0	393,982	13,887,003
Galion	Crawford	9,822,000	0	2,365,024	397,292	12,584,316
Hamilton	Butler	0	156,835,006	0	1,703,840	158,538,846
Hubbard	Trumbull	0	0	0	93,703	93,703
Hudson	Summit	2,422,162	0	0	753,319	3,175,481
Huron	Erie	0	0	0	0	0
Jackson	Jackson	0	3,928,000	0	260,401	4,188,401
Lebanon	Warren	0	15,387,705	2,752,260	647,694	18,787,659
Napoleon	Henry	0	0	0	272,859	272,859
Niles	Trumbull	0	0	0	3,714,343	3,714,343
Oberlin	Lorain	0	0	0	578,615	578,615
Orrville	Wayne	0	0	0	379,633	379,633
Painesville	Lake	0	1,574,019	0	1,047,197	2,621,216
Piqua	Miami	0	0	0	576,681	576,681
Shelby	Richland	2,250,000	0	0	178,200	2,428,200
St. Clairsville	Belmont	5,583,736	0	0	21,134	5,604,870
St. Marys	Auglaize	1,090,535	0	0	2,874,403	3,964,938
Tipp City	Miami	245,000	0	0	180,362	425,362
Wadsworth	Medina	284,407	7,177,875	0	924,781	8,387,063
Wapakoneta	Auglaize	0	0	0	288,160	288,160
Westerville	Franklin	28,008,984	0	0	471,340	28,480,324

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General Long-Term Obligations
As of December 31, 2011
All Cities Reporting Under GAAP

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Alliance	Stark	\$735,000	\$195,000	\$0	\$304,960	\$0
Amherst	Lorain	2,622,147	0	0	501,958	0
Ashland	Ashland	2,597,000	0	0	267,702	0
Athens	Athens	2,374,871	0	270,000	0	0
Aurora	Portage	8,447,918	0	0	384,712	82,217
Avon	Lorain	47,348,171	2,657,553	0	182,336	0
Avon Lake	Lorain	9,063,612	2,055,283	1,113,610	83,333	7,821
Barberton	Summit	3,524,427	50,841	0	772,791	234,272
Bay Village	Cuyahoga	8,658,600	0	0	0	0
Beachwood	Cuyahoga	19,458,844	615,000	0	0	0
Beavercreek	Greene	4,410,102	3,293,150	0	0	200,118
Bedford	Cuyahoga	11,392,905	240,000	0	807,359	12,915
Bedford Heights	Cuyahoga	2,736,900	0	0	223,853	334,996
Bellbrook	Greene	0	0	0	0	0
Bellefontaine	Logan	0	20,000	0	225,000	0
Bellevue	Huron	0	1,050,000	0	0	102,786
Belpre	Washington	0	0	0	0	809,970
Berea	Cuyahoga	9,494,886	0	4,810,000	1,943,695	263,112
Bexley	Franklin	18,321,457	0	0	2,398,832	48,303
Blue Ash	Hamilton	32,968,847	0	0	19,466,582	0
Bowling Green	Wood	7,328,132	0	3,500,000	19,276,341	97,859
Brecksville	Cuyahoga	7,854,564	2,851,828	0	493,759	0
Broadview Heights	Cuyahoga	4,823,164	2,255,615	0	1,458,748	144,160
Brook Park	Cuyahoga	2,790,729	0	0	1,921,271	2,403
Brooklyn	Cuyahoga	4,775,606	0	0	192,395	1,747,417
Brookville	Montgomery	0	0	1,333,000	13,781	83,687
Brunswick	Medina	4,462,830	1,597,631	0	426,030	105,195
Bryan	Williams	5,094,917	0	1,000,000	0	0
Bucyrus	Crawford	0	91,000	0	172,000	4,379
Cambridge	Guernsey	3,982,556	0	0	9,950	187,050
Canal Fulton	Stark	1,153,916	0	0	0	0
Canal Winchester	Franklin	6,197,182	0	1,700,000	2,258,982	103,473
Canfield	Mahoning	1,000,000	0	0	144,271	0
Celina	Mercer	2,883,070	0	2,450,000	646,200	0
Centerville	Montgomery	559,734	6,105,000	718,303	0	0
Chardon	Geauga	740,000	0	0	984,736	0
Cheviot	Hamilton	0	0	0	0	0
Chillicothe	Ross	75,000	0	0	37,838	270,679
Cincinnati	Hamilton	419,978,000	95,668,000	13,300,000	2,636,000	353,000
Circleville	Pickaway	3,434,275	0	0	0	78,830
Clayton	Montgomery	5,604,576	0	0	0	355,847
Cleveland	Cuyahoga	305,937,000	0	1,250,000	0	12,908,000
Cleveland Heights	Cuyahoga	13,721,131	2,703,837	0	1,307,256	408,081
Clyde	Sandusky	2,045,000	0	0	165,088	32,164
Columbiana	Columbiana	0	0	0	0	0
Conneaut	Ashtabula	645,000	0	399,000	1,885,938	37,104
Cortland	Trumbull	0	0	0	0	0
Coshocton	Coshocton	0	0	0	219,887	0
Cuyahoga Falls	Summit	4,422,716	0	0	1,662,121	6,384,177

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$2,607,831	\$356,156	\$4,198,947	\$919,384
506,706	0	3,630,811	341,124
684,400	0	3,549,102	424,894
1,123,688	4,174	3,772,733	1,415,389
896,468	0	9,811,315	726,120
1,971,963	0	52,160,023	2,212,306
1,566,142	792,073	14,681,874	1,710,439
3,223,983	0	7,806,314	1,966,405
1,246,503	0	9,905,103	1,637,668
2,548,437	0	22,622,281	2,639,993
1,022,209	0	8,925,579	1,777,148
1,336,297	181,428	13,970,904	1,402,523
1,793,762	877,204	5,966,715	1,883,668
194,248	0	194,248	96,788
1,136,631	873,970	2,255,601	613,541
492,108	0	1,644,894	269,426
31,558	19,241	860,769	127,909
1,162,852	488,239	18,162,784	6,444,824
332,834	351,052	21,452,478	1,154,797
1,691,202	0	54,126,631	4,034,526
1,586,618	0	31,788,950	5,419,451
839,391	0	12,039,542	1,431,500
1,315,723	0	9,997,410	1,698,476
2,892,716	0	7,607,119	1,509,210
1,407,993	6,976,314	15,099,725	914,503
120,949	0	1,551,417	525,922
443,758	0	7,035,444	606,780
1,052,853	0	7,147,770	1,460,355
620,806	280,692	1,168,877	128,548
719,393	468,501	5,367,450	239,105
76,298	0	1,230,214	60,000
225,838	0	10,485,475	2,516,305
171,981	0	1,316,252	277,330
411,656	0	6,390,926	526,570
698,250	0	8,081,287	610,728
532,933	0	2,257,669	466,372
122,396	0	122,396	7,776
1,983,747	838,056	3,205,320	1,060,011
100,715,000	214,033,000	846,683,000	99,966,000
454,316	0	3,967,421	668,844
201,547	0	6,161,970	488,405
51,069,000	391,892,000	763,056,000	79,303,000
6,244,180	750,106	25,134,591	5,217,328
133,002	68,564	2,443,818	467,860
149,780	0	149,780	66,566
626,618	0	3,593,660	563,313
261,410	0	261,410	44,821
657,469	0	877,356	151,724
1,542,264	0	14,011,278	3,228,677
(Continued)			

General Long-Term Obligations
As of December 31, 2011
All Cities Reporting Under GAAP
(Continued)

City	County	General Obligation Bonds	Special Assessment Bonds	Notes Payables	Loans Payable	Capital Leases
Dayton	Montgomery	\$85,308,750	\$136,900	\$0	\$3,012,317	\$0
Deer Park	Hamilton	2,220,000	0	125,345	0	18,856
Defiance	Defiance	4,117,057	42,272	0	0	0
Delaware	Delaware	6,183,621	0	0	0	0
Delphos	Allen	0	0	0	0	0
Dover	Tuscarawas	2,705,897	0	0	959,474	0
East Cleveland	Cuyahoga	0	0	0	3,192,447	146,935
East Liverpool	Columbiana	0	0	0	2,333,438	47,420
East Palestine	Columbiana	0	0	108,188	990,738	4,269
Eastlake	Lake	145,000	0	0	315,517	29,840
Eaton	Preble	713,866	0	0	731,250	0
Elyria	Lorain	23,379,081	3,199,421	0	3,792,561	0
Englewood	Montgomery	0	0	0	0	0
Euclid	Cuyahoga	25,114,131	786,155	0	1,503,337	286,628
Fairborn	Greene	390,466	1,394,000	120,000	0	395,237
Fairfield	Butler	23,323,331	0	0	0	197,735
Fairlawn	Summit	5,505,000	0	0	245,674	0
Fairview Park	Cuyahoga	22,289,346	0	750,000	1,365,739	310,112
Findlay	Hancock	9,747,746	11,625	0	198,506	0
Forest Park	Hamilton	1,998,504	0	375,000	3,907	69,231
Fostoria	Seneca	0	180,370	0	152,444	52,093
Franklin	Warren	5,964,248	1,743,000	0	0	0
Fremont	Sandusky	2,447,288	0	0	0	0
Gahanna	Franklin	19,127,815	0	0	1,647,610	0
Galion	Crawford	1,050,000	0	765,000	104,695	0
Garfield Heights	Cuyahoga	27,993,662	609,171	0	0	0
Geneva	Ashtabula	2,154,201	380,000	121,500	559,509	274,617
Girard	Trumbull	0	0	3,470,045	68,759	288,033
Grandview Heights	Franklin	0	0	0	1,323,193	24,133
Green	Summit	50,896,551	0	0	0	0
Greenville	Darke	1,424,729	0	0	236,123	324,082
Grove City	Franklin	16,647,593	0	0	3,686,689	19,481
Groveport	Franklin	4,268,657	10,590,000	950,000	705,484	31,738
Hamilton	Butler	30,426,579	1,400,000	0	0	0
Harrison	Hamilton	3,781,276	0	0	1,720,851	1,238,958
Heath	Licking	3,555,000	0	0	0	49,979
Highland Heights	Cuyahoga	6,848,272	3,000,344	0	2,230,882	0
Hillard	Franklin	55,644,122	0	0	2,127,163	6,448,272
Hillsboro	Highland	2,550,000	0	0	0	7,995
Hubbard	Trumbull	2,785,000	0	0	0	25,114
Huber Heights	Montgomery	11,691,774	12,655,000	0	2,452,407	472,839
Hudson	Summit	24,974,329	1,250,679	0	132,935	0
Huron	Erie	1,198,300	0	895,000	0	221,542
Independence	Cuyahoga	22,551,971	0	7,127,524	246,703	0
Indian Hills	Hamilton	2,800,175	0	0	0	0
Ironton	Lawrence	2,030,000	0	110,427	103,687	0
Jackson	Jackson	0	0	388,437	0	0
Kent	Portage	1,370,000	334,000	0	606,176	0
Kettering	Montgomery	14,204,735	140,265	1,928,915	0	0
Kirtland	Lake	2,669,740	0	1,275,000	86,250	0
Lakewood	Cuyahoga	32,266,849	0	1,948,000	215,600	6,122,214
Lancaster	Fairfield	5,295,000	228,000	0	1,730,758	356,584
Lebanon	Warren	5,610,870	12,985	0	0	16,168
Lima	Allen	2,632,126	0	0	0	193,873
Logan	Hocking	310,897	0	0	0	140,150

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$8,975,060	\$5,689,744	\$103,122,771	\$16,793,797
156,098	216,525	2,736,824	225,796
608,388	0	4,767,717	426,140
5,501,218	19,547,469	31,232,308	1,786,472
467,431	0	467,431	162,817
1,158,237	266,551	5,090,159	316,129
1,116,033	1,451,252	5,906,667	342,640
335,951	808,305	3,525,114	1,563,329
228,297	0	1,331,492	187,259
1,456,330	15,213,700	17,160,387	1,224,290
604,740	188,824	2,238,680	452,364
4,456,088	0	34,827,151	2,302,975
427,076	0	427,076	256,838
7,453,537	1,532,948	36,676,736	3,505,052
1,145,065	3,669,437	7,114,205	2,475,958
3,986,351	0	27,507,417	1,654,175
1,191,516	0	6,942,190	1,209,215
1,460,201	0	26,175,398	699,677
3,934,951	1,104,686	14,997,514	2,201,851
441,810	0	2,888,452	386,424
1,232,743	0	1,617,650	332,007
649,359	210,827	8,567,434	694,660
817,460	723,810	3,988,558	406,189
2,010,773	0	22,786,198	1,574,011
631,772	118,794	2,670,261	1,231,028
4,260,307	997,183	33,860,323	3,398,356
185,801	0	3,675,628	586,755
571,710	253,387	4,651,934	158,016
811,396	0	2,158,722	597,921
1,095,521	0	51,992,072	1,913,686
423,568	1,001,500	3,410,002	430,726
1,622,162	14,930,000	36,905,925	2,058,345
458,065	0	17,003,944	2,256,417
6,533,087	0	38,359,666	4,926,510
719,024	0	7,460,109	620,816
747,528	0	4,352,507	406,914
1,114,523	0	13,194,021	1,777,296
1,843,195	0	66,062,752	4,360,277
342,081	550,000	3,450,076	180,857
191,146	0	3,001,260	535,859
1,853,557	0	29,125,577	2,630,348
1,784,992	0	28,142,935	3,888,366
462,401	0	2,777,243	1,292,280
781,045	203,231	30,910,474	513,847
1,610,821	0	4,410,996	1,005,061
248,451	431,404	2,923,969	374,215
568,357	33,856	990,650	214,956
1,037,394	0	3,347,570	1,020,827
4,397,536	0	20,671,451	3,819,361
241,746	0	4,272,736	276,407
5,763,117	778,258	47,094,038	6,404,596
5,245,584	1,680,324	14,536,250	3,058,383
1,126,212	18,673	6,784,908	739,390
2,358,318	110,000	5,294,317	488,431
275,991	0	727,038	222,975
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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	\$170,200	\$14,000	\$0	\$1,845,735	\$0
Lorain	Lorain	32,659,796	1,566,747	240,000	11,151,872	1,277,126
Louisville	Stark	254,000	0	0	0	0
Loveland	Hamilton	4,820,684	0	0	2,027,904	0
Lyndhurst	Cuyahoga	1,495,000	0	750,000	0	0
Macedonia	Summit	10,171,564	1,416,400	0	526,191	70,139
Mansfield	Richland	5,010,000	0	230,000	0	0
Maple Heights	Cuyahoga	15,750,543	0	0	2,249,386	349,655
Marietta	Washington	111,500	0	3,438,500	404,112	0
Marion	Marion	4,997,250	0	0	905,235	0
Martins Ferry	Belmont	0	0	168,122	6,017	0
Marysville	Union	20,575,785	0	0	0	343,288
Mason City	Warren	24,423,749	0	0	0	0
Massillon	Stark	16,416,329	0	0	2,008,235	40,723
Maumee	Lucas	20,315,000	0	3,808,840	83,738	0
Mayfield Heights	Cuyahoga	0	0	2,800,000	1,613,884	0
Medina	Medina	13,845,000	562,016	0	123,484	0
Mentor	Lake	20,887,034	10,730,613	0	572,208	0
Mentor-On-The-Lake	Lake	0	0	0	2,428,837	0
Miamisburg	Montgomery	8,074,798	0	0	0	0
Middleburg Hts	Cuyahoga	7,748,588	947,096	0	754,551	194,701
Middletown	Butler	28,650,915	2,478,533	0	0	0
Milford	Clermont	2,677,016	0	0	0	0
Monroe	Butler	11,301,533	521,800	0	0	185,941
Montgomery	Hamilton	3,166,048	96,048	0	0	0
Moraine	Montgomery	5,862,173	0	0	554,805	285,385
Mount Healthy	Hamilton	1,728,144	0	0	100,070	6,399
Mount Vernon	Knox	6,482,568	0	0	391,875	0
Munroe Falls	Summit	906,780	0	0	0	120,695
Napoleon	Henry	1,250,000	243,553	0	74,104	0
Nelsonville	Athens	0	0	125,000	178,284	172,359
New Albany	Franklin	29,080,266	0	0	3,218,775	0
New Carlisle	Clark	2,041,186	0	307,371	0	0
New Franklin	Summit	0	0	0	0	58,223
New Philadelphia	Tuscarawas	1,625,000	0	0	0	39,159
Newark	Licking	16,157,918	0	0	1,299,147	2,001,395
Niles	Trumbull	3,271,269	0	0	0	0
North Canton	Stark	2,410,960	0	0	0	134,662
North Olmsted	Cuyahoga	26,786,843	0	880,000	27,224	40,052
North Ridgeville	Lorain	4,250,000	115,000	2,396,000	1,364,736	81,187
North Royalton	Cuyahoga	8,738,471	1,363,530	15,025,000	365,484	78,349
Northwood	Wood	2,475,000	0	0	70,415	0
Norton	Summit	6,000,794	627,097	1,445,000	0	0
Norwalk	Huron	346,932	0	0	993,702	23,734
Norwood	Hamilton	3,870,962	1,211,474	0	559,551	363,459
Oakwood	Montgomery	0	0	0	0	0
Oberlin	Lorain	8,956,763	0	0	310,086	0
Olmstead Falls	Cuyahoga	0	0	2,202,079	3,558,349	472,539
Ontario	Richland	1,790,856	0	0	0	35,395
Oregon	Lucas	482,743	139,000	7,092,872	13,585,572	0
Orrville	Wayne	0	35,040	0	0	0
Oxford	Butler	2,110,058	0	0	0	0

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$319,359	\$3,067,399	\$5,416,693	\$410,953
7,190,280	846,427	54,932,248	5,307,579
161,001	43,094	458,095	111,461
514,544	31,810	7,394,942	921,802
1,137,540	0	3,382,540	1,094,561
673,887	0	12,858,181	1,343,342
4,481,604	1,157,978	10,879,582	1,941,522
2,825,233	339,369	21,514,186	1,629,632
715,491	87,947	4,757,550	105,083
4,045,043	0	9,947,528	984,538
54,627	173,172	401,938	72,931
988,422	0	21,907,495	1,916,975
1,374,557	16,930,630	42,728,936	2,798,365
3,288,904	2,002,084	23,756,275	1,572,894
2,191,294	65,788	26,464,660	5,800,981
2,712,802	35,467	7,162,153	1,137,437
532,649	373,334	15,436,483	1,029,857
2,020,443	0	34,210,298	2,767,073
380,967	0	2,809,804	1,680,851
1,692,287	225,196	9,992,281	1,641,006
2,734,126	0	12,379,062	3,070,456
4,879,389	2,840,305	38,849,142	4,672,038
216,321	0	2,893,337	397,344
152,839	1,530,000	13,692,113	1,080,696
804,151	0	4,066,247	949,499
2,858,248	0	9,560,611	837,575
111,087	44,951	1,990,651	109,823
1,072,886	411,283	8,358,612	773,693
127,054	0	1,154,529	233,805
734,533	0	2,302,190	450,463
59,028	69,371	604,042	111,886
268,161	1,087,545	33,654,747	2,052,019
44,428	0	2,392,985	146,114
662,027	0	720,250	96,629
1,086,730	0	2,750,889	566,875
2,795,783	2,370,425	24,624,668	3,185,076
1,132,192	387,338	4,790,799	234,675
1,440,190	63,714	4,049,526	332,249
4,479,203	450,228	32,663,550	5,939,397
3,493,697	0	11,700,620	3,075,654
2,820,264	117,374	28,508,472	1,945,428
422,965	0	2,968,380	259,049
750,659	0	8,823,550	589,681
1,008,353	411,560	2,784,281	546,076
3,571,300	15,132,910	24,709,656	2,339,314
1,298,042	530,301	1,828,343	210,661
862,146	0	10,128,995	807,152
387,111	0	6,620,078	466,366
301,919	0	2,128,170	154,618
2,486,515	169,757	23,956,459	8,896,922
161,465	0	196,505	58,492
599,890	0	2,709,948	498,099

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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
Painesville	Lake	\$1,565,000	\$325,000	\$1,440,751	\$403,095	\$280,728
Parma	Cuyahoga	18,925,000	945,100	0	3,358,759	2,533,494
Parma Heights	Cuyahoga	4,090,000	209,586	1,050,000	609,584	528,172
Pataskala	Licking	0	0	790,035	311,760	0
Pepper Pike	Cuyahoga	7,928,154	0	0	784,119	0
Perrysburg	Wood	0	0	0	0	0
Pickerington	Fairfield	1,187,077	0	2,025,000	5,480,929	2,998,858
Piqua	Miami	290,000	129,028	1,019,201	0	0
Port Clinton	Ottawa	178,269	34,731	0	0	90,526
Portsmouth	Scioto	1,585,000	0	0	0	673,204
Ravenna	Portage	630,260	149,737	0	0	628,550
Reading	Hamilton	1,635,000	0	0	952,459	0
Reynoldsburg	Franklin	20,897,231	0	0	2,678,838	0
Richmond Heights	Cuyahoga	11,428,556	0	0	5,966,390	0
Rittman	Wayne	954,000	0	0	0	21,722
Riverside	Montgomery	2,000,087	0	0	21,836	53,957
Rocky River	Cuyahoga	14,996,541	510,000	0	2,731,310	0
Rossford	Wood	2,855,000	0	0	0	0
Salem	Columbiana	2,760,954	0	0	636,874	0
Sandusky	Erie	15,094,396	3,486,729	0	598,932	0
Seven Hills	Cuyahoga	13,803,946	1,855,000	0	133,846	0
Shaker Heights	Cuyahoga	17,945,451	0	2,500,000	5,076,223	0
Sharonville	Hamilton	9,144,468	1,400,000	0	0	0
Sheffield Lake	Lorain	960,000	0	1,146,066	324,232	87,323
Shelby	Richland	6,831,335	144,531	0	89,348	0
Sidney	Shelby	7,953,373	0	0	0	0
Solon	Cuyahoga	4,470,000	84,895	0	9,942,158	0
South Euclid	Cuyahoga	4,982,378	145,000	0	4,846,168	465,025
Springboro	Warren	12,128,902	2,100,000	0	0	0
Springdale	Hamilton	2,306,120	0	0	0	150,393
Springfield	Clark	12,698,000	0	0	0	0
St. Bernard	Hamilton	1,765,000	0	2,800,000	26,398	0
St. Clairsville	Belmont	165,000	0	0	1,056,100	18,755
St. Marys	Auglaize	0	0	95,000	0	0
Steubenville	Jefferson	3,561,232	0	0	960,164	1,794
Stow	Summit	14,739,257	0	7,025,000	0	989,182
Streetsboro	Portage	2,222,763	0	4,300,000	81,462	607,516
Strongsville	Cuyahoga	49,524,838	865,000	0	0	0
Sylvania	Lucas	23,120,000	0	172,918	0	0
Tallmadge	Summit	9,954,736	640,000	0	0	134,754
Tiffin	Seneca	2,353,700	310,000	0	0	27,177
Tipp City	Miami	2,290,000	675,000	0	0	0
Toronto	Jefferson	40,000	0	0	752,186	0
Trenton	Butler	167,544	0	0	0	0
Trotwood	Montgomery	15,026,940	0	0	0	949,802
Troy	Miami	9,187,852	0	0	0	0
Twinsburg	Summit	11,623,452	256,000	0	2,962,993	54,904
Uhrichsville	Tuscarawas	0	0	0	1,666,272	585,444
Union	Montgomery	1,144,250	0	0	0	235,515
University Heights	Cuyahoga	405,000	0	2,716,000	386,415	179,925
Upper Arlington	Franklin	41,793,533	0	0	0	0

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$1,686,963	\$1,318,153	\$7,019,690	\$1,101,645
3,132,498	0	28,894,851	2,955,928
1,035,169	0	7,522,511	1,716,382
80,492	0	1,182,287	152,722
239,512	0	8,951,785	546,884
1,205,867	0	1,205,867	380,763
669,959	162,500	12,524,323	1,243,859
1,806,929	295,401	3,540,559	751,747
123,152	0	426,678	131,124
497,890	0	2,756,094	221,032
871,267	4,529,267	6,809,081	727,053
993,998	0	3,581,457	667,930
1,164,006	0	24,740,075	2,461,621
1,075,231	140,443	18,610,620	1,832,861
194,945	0	1,170,667	225,982
158,923	0	2,234,803	474,505
4,255,632	492,319	22,985,802	1,943,224
163,412	360,300	3,378,712	247,523
348,656	0	3,746,484	361,514
1,873,674	0	21,053,731	1,772,728
624,765	0	16,417,557	869,512
6,046,712	831,182	32,399,568	2,863,339
3,108,710	0	13,653,178	1,634,068
571,387	0	3,089,008	669,142
428,637	0	7,493,851	351,937
1,490,230	0	9,443,603	680,267
3,433,260	120,212	18,050,525	2,695,063
746,866	288,463	11,473,900	1,036,864
275,872	0	14,504,774	1,192,574
733,806	2,463,364	5,653,683	722,722
7,260,000	1,187,000	21,145,000	3,486,000
1,774,378	747,194	7,112,970	992,021
102,505	0	1,342,360	157,730
423,836	0	518,836	189,121
1,432,373	1,899,367	7,854,930	309,824
4,753,709	0	27,507,148	1,954,683
350,953	2,158,912	9,721,606	5,194,558
3,212,973	696,717	54,299,528	2,850,635
1,250,947	0	24,543,865	1,334,422
737,396	0	11,466,886	854,881
1,015,668	0	3,706,545	577,297
583,393	0	3,548,393	1,110,930
409,777	0	1,201,963	97,118
200,893	0	368,437	163,441
783,710	0	16,760,452	1,379,437
1,902,376	0	11,090,228	1,080,055
1,593,122	0	16,490,471	1,977,957
214,793	282,993	2,749,502	301,193
75,289	0	1,455,054	116,340
1,330,571	266,021	5,283,932	3,611,388
2,687,205	0	44,480,738	4,125,137

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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
Upper Sandusky	Wyandot	\$417,000	\$0	\$0	\$5,344,241	\$44,266
Urbana	Champaign	2,758,360	0	0	0	0
Vandalia	Montgomery	11,420,417	0	0	0	473,832
Vermilion	Erie	794,720	321,280	2,792,000	779,269	105,294
Village of Indian Hill	Hamilton	2,800,175	0	0	0	0
Wadsworth	Medina	531,764	0	0	0	0
Wapakoneta	Auglaize	429,106	0	0	325,930	0
Warren	Trumbull	1,474,296	0	53,928	2,060,251	119,660
Warrensville Heights	Cuyahoga	658,572	55,000	8,680,060	0	720,684
Washington Court House	Fayette	13,539,658	0	0	220,309	440,116
Waterville	Lucas	1,500,000	0	2,352,821	289,260	8,448
Wauseon	Fulton	2,845,000	0	0	0	35,000
Waverly	Pike	0	0	620,008	136,895	0
Wellston	Jackson	0	0	0	152,652	0
West Carrollton	Montgomery	2,890,000	0	0	381,572	0
Westerville	Franklin	30,140,774	0	0	1,417,199	0
Westlake	Cuyahoga	16,253,598	4,442,359	0	564,950	10,918
Whitehall	Franklin	1,225,506	0	0	161,376	28,695
Wickliffe	Lake	1,925,000	0	0	72,097	0
Willard	Huron	770,000	0	0	302,526	0
Willoughby	Lake	9,449,500	170,000	0	12,673	0
Willoughby Hills	Lake	1,801,484	34,716	1,200,000	0	168,084
Willowick	Lake	0	0	2,200,000	380,078	13,592
Wilmington	Clinton	4,780,000	0	1,221,332	0	347,536
Wooster	Wayne	3,343,398	734,798	0	153,192	0
Worthington	Franklin	6,511,478	0	0	128,866	0
Wyoming	Hamilton	11,883,323	0	0	0	0
Xenia	Greene	1,803,712	0	0	0	856,036
Youngstown	Mahoning	16,656,936	0	0	2,479,952	172,394
Zanesville	Muskingum	2,335,803	0	0	3,803,121	0

Compensated Absences	All Other Obligations	Total Long-Term Obligations	Due Within 1 Year
\$135,422	\$0	\$5,940,929	\$625,616
872,938	1,338,844	4,970,142	863,618
1,521,324	0	13,415,573	1,817,179
412,667	101,743	5,306,973	3,176,001
1,610,821	0	4,410,996	1,005,061
3,091,273	18,382,050	22,005,087	1,132,204
483,203	0	1,238,239	372,346
5,056,393	5,361,885	14,126,413	3,185,784
2,042,260	12,195,417	24,351,993	12,940,758
938,193	0	15,138,276	911,887
177,465	0	4,327,994	2,531,039
333,214	0	3,213,214	291,986
0	55,526	812,429	644,471
75,547	0	228,199	58,634
882,581	0	4,154,153	786,805
3,449,769	18,964	35,026,706	5,004,473
5,635,138	560,162	27,467,125	2,743,451
1,739,903	58,196	3,213,676	1,326,282
1,537,148	0	3,534,245	231,858
289,050	0	1,361,576	339,955
5,643,084	884,562	16,159,819	2,352,453
755,326	65,966	4,025,576	430,476
1,222,494	0	3,816,164	908,850
757,234	95,117	7,201,219	609,320
2,113,907	0	6,345,295	914,031
1,556,677	0	8,197,021	1,020,500
648,323	165,758	12,697,404	678,529
1,816,302	0	4,476,050	613,610
7,805,107	3,933,350	31,047,739	4,135,032
1,630,176	0	7,769,100	1,752,123

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