



**Auditor of State  
Betty Montgomery**

**City  
Summary Financial Information  
For The Year Ended December 31, 2002**

Local Government Services Section  
88 E. Broad St. / Sixth Floor / Columbus, OH 43215  
Telephone: (614) 466-4717 (800) 345-2519 Fax: (614) 728-8027  
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# City Summary Financial Information For the Year Ended December 31, 2002

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**BDM LETTER HERE**

**Summary Data from the Statement of Net Assets - Governmental Activities**  
**As of December 31, 2002**

**All Cities Report Under GASB 34**

| City               | County     | Assets            |                   |                     | Total<br>Assets |
|--------------------|------------|-------------------|-------------------|---------------------|-----------------|
|                    |            | Current<br>Assets | Capital<br>Assets | Deferred<br>Charges |                 |
| Ashtabula          | Ashtabula  | \$14,541,202      | \$17,283,467      | \$0                 | \$31,824,669    |
| St. Marys          | Auglaize   | 14,571,083        | 12,988,984        | 0                   | 27,560,067      |
| Wapakoneta         | Auglaize   | 6,065,499         | 17,714,011        | 0                   | 23,779,510      |
| Fairfield          | Butler     | 87,973,835        | 7,533,815         | 0                   | 95,507,650      |
| Hamilton           | Butler     | 30,892,265        | 107,522,866       | 0                   | 138,415,131     |
| Middletown         | Butler     | 57,500,386        | 32,396,435        | 0                   | 89,896,821      |
| Oxford             | Butler     | 13,814,760        | 12,607,935        | 0                   | 26,422,695      |
| Urbana             | Champaign  | 6,426,937         | 10,491,668        | 0                   | 16,918,605      |
| Springfield        | Clark      | 50,320,376        | 45,268,941        | 0                   | 95,589,317      |
| Bucyrus            | Crawford   | 6,769,293         | 13,214,345        | 0                   | 19,983,638      |
| Bay Village        | Cuyahoga   | 17,484,382        | 7,933,973         | 0                   | 25,418,355      |
| Beachwood          | Cuyahoga   | 63,179,776        | 59,793,116        | 0                   | 122,972,892     |
| Bedford            | Cuyahoga   | 26,605,786        | 40,988,002        | 0                   | 67,593,788      |
| Brecksville        | Cuyahoga   | 28,610,812        | 49,847,047        | 0                   | 78,457,859      |
| Cleveland          | Cuyahoga   | 691,560,000       | 765,570,000       | 0                   | 1,457,130,000   |
| Garfield Heights   | Cuyahoga   | 16,575,054        | 40,026,178        | 58,400              | 56,659,632      |
| Middleburg Hts     | Cuyahoga   | 21,905,635        | 47,667,672        | 0                   | 69,573,307      |
| Pepper Pike        | Cuyahoga   | 14,912,468        | 17,301,578        | 0                   | 32,214,046      |
| Rocky River        | Cuyahoga   | 24,364,250        | 24,031,412        | 41,018              | 48,436,680      |
| South Euclid       | Cuyahoga   | 32,978,586        | 28,242,767        | 0                   | 61,221,353      |
| University Heights | Cuyahoga   | 7,887,842         | 4,723,377         | 0                   | 12,611,219      |
| Westlake           | Cuyahoga   | 89,252,237        | 108,738,601       | 0                   | 197,990,838     |
| Sandusky           | Erie       | 26,211,711        | 48,939,158        | 0                   | 75,150,869      |
| Columbus           | Franklin   | 776,547,000       | 1,235,531,000     | 0                   | 2,012,078,000   |
| Dublin             | Franklin   | 103,028,406       | 266,664,421       | 0                   | 369,692,827     |
| Grove City         | Franklin   | 35,371,240        | 22,343,003        | 0                   | 57,714,243      |
| Reynoldsburg       | Franklin   | 17,287,373        | 40,701,710        | 0                   | 57,989,083      |
| Cincinnati         | Hamilton   | 356,192,000       | 952,994,000       | 0                   | 1,309,186,000   |
| Willoughby         | Lake       | 35,953,550        | 48,523,413        | 0                   | 84,476,963      |
| Amherst            | Lorain     | 16,047,938        | 14,107,391        | 0                   | 30,155,329      |
| Avon               | Lorain     | 18,505,081        | 38,118,225        | 0                   | 56,623,306      |
| Toledo             | Lucas      | 185,801,000       | 399,032,000       | 0                   | 584,833,000     |
| Brunswick          | Medina     | 28,720,311        | 47,737,131        | 0                   | 76,457,442      |
| Celina             | Mercer     | 3,534,365         | 12,923,358        | 0                   | 16,457,723      |
| Dayton             | Montgomery | 172,353,996       | 261,528,686       | 0                   | 433,882,682     |
| Englewood          | Montgomery | 12,865,256        | 29,108,638        | 0                   | 41,973,894      |
| Huber Heights      | Montgomery | 35,215,155        | 88,113,868        | 42,194              | 123,371,217     |
| Kettering          | Montgomery | 55,134,017        | 110,588,870       | 0                   | 165,722,887     |
| Vandalia           | Montgomery | 27,828,845        | 39,421,098        | 0                   | 67,249,943      |
| Shelby             | Richland   | 7,500,388         | 15,050,316        | 0                   | 22,550,704      |
| Chillicothe        | Ross       | 10,628,335        | 50,943,707        | 0                   | 61,572,042      |
| Sidney             | Shelby     | 22,736,062        | 37,250,785        | 0                   | 59,986,847      |
| Canton             | Stark      | 53,691,465        | 121,562,429       | 0                   | 175,253,894     |
| North Canton       | Stark      | 20,286,291        | 19,705,944        | 0                   | 39,992,235      |
| Akron              | Summit     | 156,372,004       | 621,963,403       | 0                   | 778,335,407     |
| Twinsburg          | Summit     | 24,081,564        | 96,181,737        | 0                   | 120,263,301     |
| Dover              | Tuscarawas | 7,355,162         | 6,447,457         | 0                   | 13,802,619      |
| Marysville         | Union      | 43,395,122        | 33,598            | 0                   | 43,428,720      |
| Mason City         | Warren     | 42,829,130        | 66,712,041        | 0                   | 109,541,171     |
| Springboro         | Warren     | 10,335,800        | 32,414,063        | 0                   | 42,749,863      |
| Belpre             | Washington | 1,378,847         | 6,050,150         | 0                   | 7,428,997       |
| Orrville           | Wayne      | 6,533,136         | 41,621,016        | 0                   | 48,154,152      |
| Rittman            | Wayne      | 3,166,021         | 6,677,138         | 0                   | 9,843,159       |
| Wooster            | Wayne      | 27,126,735        | 31,667,444        | 0                   | 58,794,179      |

| Liabilities            |                          |                      | Net Assets                    |             |              | Total<br>Net Assets |
|------------------------|--------------------------|----------------------|-------------------------------|-------------|--------------|---------------------|
| Current<br>Liabilities | Long-term<br>Liabilities | Total<br>Liabilities | Invested in<br>Capital Assets | Restricted  | Unrestricted |                     |
| \$3,373,818            | \$6,708,159              | \$10,081,977         | \$14,016,961                  | \$4,287,744 | \$3,437,987  | \$21,742,692        |
| 1,042,665              | 1,886,476                | 2,929,141            | 12,519,306                    | 8,193,758   | 3,917,862    | 24,630,926          |
| 1,013,580              | 3,819,160                | 4,832,740            | 14,289,011                    | 3,172,144   | 1,485,615    | 18,946,770          |
| 8,259,995              | 11,011,349               | 19,271,344           | 49,060,051                    | 18,439,582  | 8,736,673    | 76,236,306          |
| 22,079,824             | 37,103,460               | 59,183,284           | 75,137,267                    | 552,135     | 3,542,445    | 79,231,847          |
| 21,874,749             | 21,989,191               | 43,863,940           | 18,600,500                    | 5,906,239   | 21,526,142   | 46,032,881          |
| 1,947,265              | 4,040,100                | 5,987,365            | 9,002,748                     | 1,654,494   | 9,778,088    | 20,435,330          |
| 4,025,624              | 3,993,580                | 8,019,204            | 3,598,073                     | 1,587,371   | 3,713,957    | 8,899,401           |
| 8,980,256              | 23,427,956               | 32,408,212           | 33,653,960                    | 16,109,522  | 13,417,623   | 63,181,105          |
| 1,535,198              | 804,290                  | 2,339,488            | 13,057,601                    | 3,523,086   | 1,063,463    | 17,644,150          |
| 6,209,891              | 8,449,775                | 14,659,666           | 753,973                       | 6,084,620   | 3,920,096    | 10,758,689          |
| 15,602,981             | 2,437,330                | 18,040,311           | 47,734,116                    | 38,764,314  | 18,434,151   | 104,932,581         |
| 5,890,049              | 14,770,503               | 20,660,552           | 27,844,368                    | 8,845,450   | 10,243,418   | 46,933,236          |
| 7,056,933              | 10,763,487               | 17,820,420           | 38,639,023                    | 15,885,416  | 6,113,000    | 60,637,439          |
| 231,333,000            | 677,580,000              | 908,913,000          | 364,042,000                   | 195,421,000 | (11,246,000) | 548,217,000         |
| 15,834,047             | 29,104,781               | 44,938,828           | 13,299,613                    | 2,996,512   | (4,575,321)  | 11,720,804          |
| 4,492,497              | 27,048,070               | 31,540,567           | 22,555,642                    | 8,988,022   | 6,489,076    | 38,032,740          |
| 3,385,783              | 6,395,949                | 9,781,732            | 11,335,182                    | 2,036,971   | 9,060,161    | 22,432,314          |
| 7,308,867              | 11,772,542               | 19,081,409           | 15,909,277                    | 9,309,409   | 4,136,585    | 29,355,271          |
| 5,763,149              | 15,043,962               | 20,807,111           | 14,528,405                    | 19,302,234  | 6,583,603    | 40,414,242          |
| 5,466,199              | 2,827,256                | 8,293,455            | 2,233,184                     | 242,259     | 1,842,321    | 4,317,764           |
| 20,504,135             | 32,888,866               | 53,393,001           | 76,571,036                    | 34,061,815  | 30,332,036   | 144,597,837         |
| 5,835,587              | 23,889,595               | 29,725,182           | 29,908,065                    | 10,774,454  | 4,743,168    | 45,425,687          |
| 364,043,000            | 739,009,000              | 1,103,052,000        | 462,232,000                   | 367,405,000 | 79,389,000   | 909,026,000         |
| 44,945,910             | 76,996,577               | 121,942,487          | 196,091,545                   | 8,995,372   | 42,663,423   | 247,750,340         |
| 5,552,826              | 16,496,997               | 22,049,823           | 13,725,255                    | 5,451,812   | 16,487,353   | 35,664,420          |
| 1,505,724              | 20,591,412               | 22,097,136           | 20,757,751                    | 8,263,443   | 6,870,753    | 35,891,947          |
| 210,472,000            | 333,668,000              | 544,140,000          | 490,028,000                   | 122,109,000 | 152,909,000  | 765,046,000         |
| 9,687,205              | 16,662,108               | 26,349,313           | 36,040,109                    | 18,805,059  | 3,282,482    | 58,127,650          |
| 1,896,182              | 3,004,599                | 4,900,781            | 10,927,382                    | 10,672,862  | 3,654,304    | 25,254,548          |
| 6,301,921              | 9,560,212                | 15,862,133           | 30,677,621                    | 7,111,998   | 2,971,554    | 40,761,173          |
| 75,704,000             | 219,961,000              | 295,665,000          | 231,662,000                   | 68,428,000  | (10,922,000) | 289,168,000         |
| 3,970,503              | 9,284,157                | 13,254,660           | 38,716,583                    | 16,654,409  | 7,831,790    | 63,202,782          |
| 2,156,209              | 966,871                  | 3,123,080            | 11,386,087                    | 543,525     | 1,405,031    | 13,334,643          |
| 54,734,322             | 89,745,596               | 144,479,918          | 184,561,144                   | 60,703,404  | 44,138,216   | 289,402,764         |
| 2,035,539              | 406,267                  | 2,441,806            | 29,108,638                    | 6,889,045   | 3,534,405    | 39,532,088          |
| 9,054,366              | 18,702,762               | 27,757,128           | 72,575,670                    | 14,858,020  | 8,180,399    | 95,614,089          |
| 15,564,709             | 13,452,771               | 29,017,480           | 100,065,903                   | 3,602,467   | 33,037,037   | 136,705,407         |
| 2,791,952              | 13,158,341               | 15,950,293           | 32,026,709                    | 6,203,695   | 13,069,246   | 51,299,650          |
| 1,585,298              | 695,389                  | 2,280,687            | 14,649,457                    | 4,941,085   | 679,475      | 20,270,017          |
| 2,975,870              | 6,379,751                | 9,355,621            | 48,771,086                    | 3,282,104   | 163,231      | 52,216,421          |
| 3,223,784              | 3,879,464                | 7,103,248            | 41,752,711                    | 1,607,694   | 9,523,194    | 52,883,599          |
| 11,378,782             | 34,569,508               | 45,948,290           | 98,983,621                    | 31,240,879  | (918,896)    | 129,305,604         |
| 2,131,495              | 3,549,968                | 5,681,463            | 19,705,944                    | 3,179,912   | 11,424,916   | 34,310,772          |
| 109,894,628            | 351,013,558              | 460,908,186          | 322,483,517                   | 39,710,686  | (44,766,982) | 317,427,221         |
| 4,097,102              | 15,607,280               | 19,704,382           | 80,492,737                    | 14,888,576  | 5,177,606    | 100,558,919         |
| 4,244,903              | 1,422,901                | 5,667,804            | 3,897,457                     | 1,226,474   | 3,010,884    | 8,134,815           |
| 2,506,196              | 11,126,189               | 13,632,385           | 24,098,034                    | 2,054,273   | 3,644,028    | 29,796,335          |
| 18,728,903             | 30,901,384               | 49,630,287           | 36,025,545                    | 17,235,858  | 6,649,481    | 59,910,884          |
| 6,058,429              | 5,935,894                | 11,994,323           | 26,620,573                    | 507,667     | 3,627,300    | 30,755,540          |
| 484,478                | 192,698                  | 677,176              | 5,801,336                     | 443,691     | 506,794      | 6,751,821           |
| 877,001                | 463,408                  | 1,340,409            | 41,466,826                    | 3,176,866   | 2,170,051    | 46,813,743          |
| 798,609                | 2,145,922                | 2,944,531            | 4,765,022                     | 996,925     | 1,136,681    | 6,898,628           |
| 7,776,057              | 2,809,193                | 10,585,250           | 27,164,040                    | 10,711,169  | 10,333,720   | 48,208,929          |

**Revenues from the Statement of Activities  
For the Year Ended December 31, 2002**

**All Cities Report Under GASB 34**

| City               | County     | Program Revenues - Governmental Activities |                                                   |                   | Property<br>Taxes | Income<br>Taxes |
|--------------------|------------|--------------------------------------------|---------------------------------------------------|-------------------|-------------------|-----------------|
|                    |            | Charges for<br>Services                    | Operating Grants<br>Contributions<br>and Interest | Capital<br>Grants |                   |                 |
| Ashtabula          | Ashtabula  | \$2,320,718                                | \$648,848                                         | \$269,196         | \$2,446,220       | \$5,787,539     |
| St. Marys          | Auglaize   | 572,601                                    | 536,976                                           | 2,815             | 1,148,353         | 3,320,929       |
| Wapakoneta         | Auglaize   | 525,132                                    | 463,262                                           | 0                 | 438,132           | 1,970,435       |
| Fairfield          | Butler     | 2,406,673                                  | 3,507,178                                         | 335,590           | 4,558,801         | 19,114,762      |
| Hamilton           | Butler     | 11,047,934                                 | 9,574,092                                         | 251,110           | 5,135,368         | 19,745,245      |
| Middletown         | Butler     | 5,248,205                                  | 11,713,511                                        | 114,604           | 5,042,057         | 17,763,884      |
| Urbana             | Champaign  | 1,626,560                                  | 94,758                                            | 383,218           | 471,537           | 4,053,078       |
| Springfield        | Clark      | 7,345,191                                  | 2,431,009                                         | 5,859,658         | 2,560,961         | 24,804,471      |
| Bucyrus            | Crawford   | 641,185                                    | 537,957                                           | 335,084           | 903,276           | 3,509,347       |
| Bay Village        | Cuyahoga   | 570,639                                    | 554,031                                           | 9,203             | 5,381,932         | 5,081,978       |
| Beachwood          | Cuyahoga   | 1,530,717                                  | 330,391                                           | 2,179,686         | 3,455,267         | 15,334,871      |
| Bedford            | Cuyahoga   | 2,047,590                                  | 592,712                                           | 673,126           | 3,228,368         | 10,223,734      |
| Brecksville        | Cuyahoga   | 1,389,736                                  | 778,363                                           | 1,507,521         | 3,930,627         | 11,061,166      |
| Cleveland          | Cuyahoga   | 52,904,000                                 | 149,412,000                                       | 9,914,000         | 74,229,000        | 275,321,000     |
| Garfield Heights   | Cuyahoga   | 3,252,468                                  | 1,321,273                                         | 585,101           | 7,736,285         | 9,064,863       |
| Middleburg Hts     | Cuyahoga   | 1,780,089                                  | 633,117                                           | 1,231,366         | 2,951,675         | 12,015,630      |
| Pepper Pike        | Cuyahoga   | 188,693                                    | 216,428                                           | 395,462           | 2,963,706         | 3,396,975       |
| Rocky River        | Cuyahoga   | 4,821,870                                  | 549,203                                           | 5,204,972         | 5,302,721         | 7,667,847       |
| South Euclid       | Cuyahoga   | 4,150,389                                  | 797,868                                           | 2,690,808         | 4,938,016         | 5,573,741       |
| University Heights | Cuyahoga   | 1,322,916                                  | 434,467                                           | 379,749           | 2,622,847         | 5,043,813       |
| Westlake           | Cuyahoga   | 3,655,555                                  | 1,607,321                                         | 866,330           | 11,063,115        | 15,114,994      |
| Sandusky           | Erie       | 4,377,643                                  | 1,577,529                                         | 129,520           | 2,257,085         | 7,343,607       |
| Columbus           | Franklin   | 108,448,000                                | 101,767,000                                       | 32,539,000        | 41,520,000        | 432,013,000     |
| Dublin             | Franklin   | 7,233,781                                  | 1,848,465                                         | 7,651,796         | 2,701,821         | 49,798,015      |
| Grove City         | Franklin   | 2,063,255                                  | 1,601,207                                         | 2,193,223         | 3,226,778         | 15,372,667      |
| Reynoldsburg       | Franklin   | 968,070                                    | 175,151                                           | 155,845           | 1,322,058         | 7,944,339       |
| Cincinnati         | Hamilton   | 103,108,000                                | 56,719,000                                        | 21,247,000        | 64,051,000        | 252,790,000     |
| Willoughby         | Lake       | 3,458,037                                  | 986,298                                           | 73,232            | 3,542,044         | 13,287,833      |
| Amherst            | Lorain     | 589,863                                    | 1,994,791                                         | 997,543           | 1,174,344         | 3,728,847       |
| Avon               | Lorain     | 2,280,932                                  | 692,119                                           | 1,693,842         | 2,161,293         | 4,918,171       |
| Toledo             | Lucas      | 13,502,000                                 | 20,655,000                                        | 9,267,000         | 30,948,000        | 153,965,000     |
| Brunswick          | Medina     | 4,171,761                                  | 2,543,075                                         | 755,058           | 1,838,865         | 8,394,582       |
| Celina             | Mercer     | 922,990                                    | 441,818                                           | 147,350           | 368,579           | 2,121,379       |
| Dayton             | Montgomery | 31,623,780                                 | 17,265,398                                        | 7,726,360         | 17,888,114        | 106,710,540     |
| Englewood          | Montgomery | 1,144,864                                  | 617,628                                           | 705,092           | 1,523,149         | 5,023,305       |
| Huber Heights      | Montgomery | 2,279,934                                  | 1,663,098                                         | 509,504           | 3,618,766         | 11,344,954      |
| Kettering          | Montgomery | 6,862,381                                  | 1,743,952                                         | 3,779,248         | 7,898,720         | 25,341,919      |
| Vandalia           | Montgomery | 3,208,857                                  | 611,107                                           | 353,732           | 1,660,698         | 11,178,585      |
| Shelby             | Richland   | 689,109                                    | 340,381                                           | 64,340            | 1,311,672         | 3,075,317       |
| Chillicothe        | Ross       | 6,668,425                                  | 2,274,802                                         | 0                 | 1,360,426         | 9,560,787       |
| Sidney             | Shelby     | 1,541,010                                  | 1,475,005                                         | 449,303           | 1,266,026         | 10,952,386      |
| Canton             | Stark      | 10,913,248                                 | 5,906,443                                         | 1,211,848         | 5,099,792         | 37,737,290      |
| North Canton       | Stark      | 785,969                                    | 444,747                                           | 0                 | 1,166,057         | 5,918,556       |
| Akron              | Summit     | 28,745,419                                 | 16,280,190                                        | 24,865,553        | 31,443,342        | 97,066,959      |
| Twinsburg          | Summit     | 2,329,405                                  | 1,522,930                                         | 0                 | 991,318           | 17,786,417      |
| Dover              | Tuscarawas | 899,791                                    | 456,671                                           | 322,207           | 1,070,319         | 2,980,329       |
| Marysville         | Union      | 1,472,717                                  | 684,005                                           | 0                 | 1,369,561         | 7,266,802       |
| Mason              | Warren     | 2,476,115                                  | 551,231                                           | 6,458,499         | 5,118,882         | 14,236,939      |
| Springboro         | Warren     | 1,569,320                                  | 55,999                                            | 102,191           | 494,394           | 6,617,829       |
| Belpre             | Washington | 317,585                                    | 232,964                                           | 53,273            | 266,053           | 972,380         |
| Orrville           | Wayne      | 621,451                                    | 454,556                                           | 420,132           | 446,237           | 2,293,233       |
| Rittman            | Wayne      | 907,095                                    | 327,025                                           | 209,323           | 682,152           | 1,083,693       |
| Wooster            | Wayne      | 1,363,201                                  | 1,957,009                                         | 194,156           | 2,050,620         | 7,868,386       |



General Revenues - Governmental Activities

| Other<br>Taxes | Unrestricted<br>Grants | Investment<br>Earnings | Other       | Transfers    | Total General<br>Revenues<br>and Transfers | Total Program<br>Revenues<br>and Transfers |
|----------------|------------------------|------------------------|-------------|--------------|--------------------------------------------|--------------------------------------------|
| \$0            | \$2,555,737            | \$184,076              | \$180,476   | \$51,875     | \$11,205,923                               | \$14,444,685                               |
| 300,315        | 559,347                | 225,221                | 102,585     | (771,651)    | 4,885,099                                  | 5,997,491                                  |
| 673,523        | 554,922                | 310,150                | 13,384      | (1,149,664)  | 2,810,882                                  | 3,799,276                                  |
| 0              | 2,916,695              | 729,920                | 435,275     | (550,000)    | 27,205,453                                 | 33,454,894                                 |
| 0              | 9,331,440              | 631,854                | 3,830,934   | 0            | 38,674,841                                 | 59,547,977                                 |
| 3,435,768      | 4,366,665              | 1,100,917              | 1,867,987   | 48,690       | 33,625,968                                 | 50,702,288                                 |
| 124,684        | 1,548,677              | 97,684                 | 298,349     | 0            | 6,594,009                                  | 8,698,545                                  |
| 8,005,541      | 2,677,260              | 696,287                | 744,400     | 442,360      | 39,931,280                                 | 55,567,138                                 |
| 98,723         | 633,610                | 97,887                 | 102,972     | (50,353)     | 5,295,462                                  | 6,809,688                                  |
| 0              | 3,413,950              | 241,272                | 167,646     | (60,000)     | 14,226,778                                 | 15,360,651                                 |
| 0              | 3,182,728              | 2,454,536              | 217,239     | 0            | 24,644,641                                 | 28,685,435                                 |
| 0              | 1,959,583              | 455,414                | 230,074     | 0            | 16,097,173                                 | 19,410,601                                 |
| 0              | 1,781,468              | 714,986                | 351,205     | 0            | 17,839,452                                 | 21,515,072                                 |
| 25,720,000     | 2,501,000              | 1,207,000              | 85,390,000  | (502,000)    | 463,866,000                                | 676,096,000                                |
| 0              | 3,749,324              | 33,330                 | 1,675,120   | 0            | 22,258,922                                 | 27,417,764                                 |
| 0              | 1,139,198              | 424,299                | 767,857     | 0            | 17,298,659                                 | 20,943,231                                 |
| 0              | 2,249,064              | 354,741                | 137,032     | 0            | 9,101,518                                  | 9,902,101                                  |
| 0              | 1,591,815              | 267,852                | 164,186     | (2,510,370)  | 12,484,051                                 | 23,060,096                                 |
| 0              | 1,921,190              | 575,521                | 40,205      | 0            | 13,048,673                                 | 20,687,738                                 |
| 0              | 1,610,053              | 22,096                 | 0           | 0            | 9,298,809                                  | 11,435,941                                 |
| 0              | 2,956,228              | 2,725,652              | 353,604     | (883,884)    | 31,329,709                                 | 37,458,915                                 |
| 4,020,073      | 1,430,527              | 479,135                | 842,572     | 51,396       | 16,424,395                                 | 22,509,087                                 |
| 14,019,000     | 0                      | 14,195,000             | 62,945,000  | (60,136,000) | 504,556,000                                | 747,310,000                                |
| 2,349,206      | 1,338,815              | 1,890,077              | 5,652,344   | 0            | 63,730,278                                 | 80,464,320                                 |
| 0              | 2,031,459              | 459,190                | 333,507     | (139,162)    | 21,284,439                                 | 27,142,124                                 |
| 253,545        | 874,997                | 474,065                | 3,294,850   | 112,640      | 14,276,494                                 | 15,575,560                                 |
| 69,832,000     | 0                      | 46,277,000             | (5,082,000) | (14,457,000) | 413,411,000                                | 594,485,000                                |
| 0              | 3,072,611              | 753,337                | 219,719     | 0            | 20,875,544                                 | 25,393,111                                 |
| 0              | 142,972                | 330,833                | 81,084      | 0            | 5,458,080                                  | 9,040,277                                  |
| 0              | 237,174                | 533,541                | 125,650     | 490,629      | 8,466,458                                  | 13,133,351                                 |
| 0              | 38,741,000             | 4,654,000              | 23,754,000  | (2,482,000)  | 249,580,000                                | 293,004,000                                |
| 0              | 379,161                | 647,790                | 129,896     | 0            | 11,390,294                                 | 18,860,188                                 |
| 584,275        | 1,082,142              | 87,719                 | 106,652     | 94,000       | 4,444,746                                  | 5,956,904                                  |
| 0              | 27,039,019             | 3,376,292              | 25,646      | (801,514)    | 154,238,097                                | 210,853,635                                |
| 0              | 1,001,372              | 565,827                | 156,213     | (354,050)    | 7,915,816                                  | 10,383,400                                 |
| 0              | 1,360,770              | 327,125                | 76,571      | (6,801,147)  | 9,927,039                                  | 14,379,575                                 |
| 6,432,237      | 0                      | 1,381,779              | 2,030,648   | 0            | 43,085,303                                 | 55,470,884                                 |
| 0              | 911,245                | 830,994                | 85,390      | (73,396)     | 14,593,516                                 | 18,767,212                                 |
| 0              | 656,772                | 54,449                 | 81,975      | (90,000)     | 5,090,185                                  | 6,184,015                                  |
| 167,670        | 1,714,276              | 266,635                | 295,893     | (5,406)      | 13,360,281                                 | 22,303,508                                 |
| 505,464        | 1,848,735              | 447,751                | (431,795)   | (191,000)    | 14,397,567                                 | 17,862,885                                 |
| 0              | 9,845,016              | 914,642                | 2,633,233   | (420,982)    | 55,808,991                                 | 73,840,530                                 |
| 0              | 2,142,714              | 510,963                | 76,875      | 0            | 9,815,165                                  | 11,045,881                                 |
| 0              | 13,945,913             | 1,625,475              | 35,286,928  | (8,361,161)  | 171,007,456                                | 240,898,618                                |
| 0              | 2,468,101              | 380,991                | 0           | (325,000)    | 21,301,827                                 | 25,154,162                                 |
| 0              | 1,545,024              | 313,767                | 86,492      | 7,125        | 6,003,056                                  | 7,681,725                                  |
| 39,113         | 664,477                | 134,332                | 229,948     | 0            | 9,704,233                                  | 11,860,955                                 |
| 0              | 1,482,935              | 683,584                | 532,121     | (563,536)    | 21,490,925                                 | 30,976,770                                 |
| 590,406        | 0                      | 379,252                | 531,241     | (180,123)    | 8,432,999                                  | 10,160,509                                 |
| 0              | 197,008                | 31,556                 | 7,632       | 80,000       | 1,554,629                                  | 2,158,451                                  |
| 767,505        | 620,248                | 107,127                | 201,520     | (793,326)    | 3,642,544                                  | 5,138,683                                  |
| 0              | 539,582                | 136,163                | 561,554     | 0            | 3,003,144                                  | 4,446,587                                  |
| 1,273,509      | 1,706,638              | 744,456                | 313,154     | 202,071      | 14,158,834                                 | 17,673,200                                 |

**Expenses from the Statement of Activities  
For the Year Ended December 31, 2002**

**All Cities Report Under GASB 34**

| City               | County     | Expenses - Governmental Activities     |                  |                 |                          |                |
|--------------------|------------|----------------------------------------|------------------|-----------------|--------------------------|----------------|
|                    |            | Security of<br>Persons and<br>Property | Public<br>Health | Leisure<br>Time | Community<br>Development | Transportation |
| Ashtabula          | Ashtabula  | \$6,349,057                            | \$260,491        | \$185,589       | \$512,695                | \$2,001,502    |
| St. Marys          | Auglaize   | 2,069,510                              | 11,196           | 305,861         | 82,304                   | 631,187        |
| Wapakoneta         | Auglaize   | 2,149,382                              | 199,262          | 134,702         | 86,357                   | 1,130,944      |
| Fairfield          | Butler     | 12,033,560                             | 25,576           | 2,051,333       | 1,812,689                | 6,656,322      |
| Hamilton           | Butler     | 25,723,656                             | 3,687,027        | 2,062,240       | 4,211,500                | 4,090,783      |
| Middletown         | Butler     | 22,174,193                             | 1,991,200        | 1,314,378       | 10,981,207               | 3,160,569      |
| Urbana             | Champaign  | 4,132,561                              | 220,333          | 337,793         | 431,608                  | 1,076,096      |
| Springfield        | Clark      | 23,614,767                             | 239,580          | 2,703,826       | 5,869,792                | 4,369,082      |
| Bucyrus            | Crawford   | 3,414,596                              | 299,572          | 257,596         | 0                        | 1,584,573      |
| Bay Village        | Cuyahoga   | 5,441,644                              | 530,842          | 1,999,757       | 1,369,261                | 1,849,596      |
| Beachwood          | Cuyahoga   | 18,101,534                             | 482,859          | 1,295,346       | 986,127                  | 0              |
| Bedford            | Cuyahoga   | 6,730,016                              | 45,199           | 1,311,478       | 1,019,191                | 3,954,442      |
| Brecksville        | Cuyahoga   | 5,029,200                              | 145,378          | 1,522,030       | 830,697                  | 2,784,828      |
| Cleveland          | Cuyahoga   | 381,389,000                            | 22,137,000       | 45,365,000      | 87,478,000               | 0              |
| Garfield Heights   | Cuyahoga   | 11,280,319                             | 583,626          | 1,276,114       | 210,908                  | 2,659,189      |
| Middleburg Hts     | Cuyahoga   | 6,570,055                              | 249,733          | 2,800,419       | 537,174                  | 2,675,763      |
| Pepper Pike        | Cuyahoga   | 4,431,355                              | 21,669           | 0               | 190,849                  | 2,946,963      |
| Rocky River        | Cuyahoga   | 7,360,825                              | 1,066,523        | 2,654,654       | 613,151                  | 2,664,483      |
| South Euclid       | Cuyahoga   | 6,940,285                              | 132,411          | 387,883         | 307,024                  | 2,167,781      |
| University Heights | Cuyahoga   | 6,219,387                              | 41,731           | 305,441         | 886,057                  | 1,370,394      |
| Westlake           | Cuyahoga   | 10,701,215                             | 755,224          | 3,339,304       | 1,253,995                | 7,486,830      |
| Sandusky           | Erie       | 10,257,507                             | 348,886          | 681,746         | 2,845,508                | 3,582,466      |
| Columbus           | Franklin   | 490,326,000                            | 38,690,000       | 77,834,000      | 55,971,000               | 0              |
| Dublin             | Franklin   | 7,985,757                              | 241,971          | 12,285,396      | 6,269,918                | 6,376,757      |
| Grove City         | Franklin   | 6,230,404                              | 316,933          | 2,472,982       | 919,545                  | 1,016,020      |
| Reynoldsburg       | Franklin   | 5,923,598                              | 149,813          | 951,958         | 1,412,272                | 1,419,933      |
| Cincinnati         | Hamilton   | 182,135,000                            | 39,297,000       | 34,647,000      | 52,327,000               | 24,042,000     |
| Willoughby         | Lake       | 11,538,823                             | 360,111          | 2,017,390       | 906,903                  | 2,892,787      |
| Amherst            | Lorain     | 2,814,476                              | 219,656          | 171,378         | 423,510                  | 1,248,114      |
| Avon               | Lorain     | 2,699,899                              | 0                | 805,698         | 940,434                  | 3,168,999      |
| Toledo             | Lucas      | 185,435,000                            | 16,490,000       | 7,834,000       | 23,240,000               | 0              |
| Brunswick          | Medina     | 8,332,909                              | 162,306          | 2,121,542       | 1,080,047                | 4,199,350      |
| Celina             | Mercer     | 2,530,642                              | 59,658           | 594,609         | 135,230                  | 931,129        |
| Dayton             | Montgomery | 102,284,144                            | 1,493,693        | 44,353,088      | 2,634,232                | 0              |
| Englewood          | Montgomery | 3,885,741                              | 17,851           | 210,325         | 563,240                  | 2,229,372      |
| Huber Heights      | Montgomery | 12,468,716                             | 27,142           | 310,037         | 915,387                  | 5,070,886      |
| Kettering          | Montgomery | 29,000,392                             | 0                | 11,665,610      | 0                        | 0              |
| Vandalia           | Montgomery | 5,798,869                              | 0                | 3,423,447       | 0                        | 0              |
| Shelby             | Richland   | 3,079,322                              | 303,871          | 100,664         | 496,858                  | 1,206,824      |
| Canton             | Stark      | 32,660,786                             | 4,495,472        | 2,721,562       | 6,286,866                | 16,395,047     |
| North Canton       | Stark      | 3,273,689                              | 1,073,559        | 1,004,002       | 297,363                  | 2,711,933      |
| Akron              | Summit     | 157,690,975                            | 16,170,030       | 5,570,393       | 15,284,636               | 0              |
| Twinsburg          | Summit     | 6,833,178                              | 209,155          | 1,700,747       | 2,677,694                | 3,027,931      |
| Dover              | Tuscarawas | 3,104,690                              | 483,663          | 540,740         | 82,789                   | 1,296,099      |
| Marysville         | Union      | 5,115,900                              | 320,498          | 463,396         | 348,582                  | 2,255,179      |
| Mason              | Warren     | 5,881,818                              | 0                | 1,817,847       | 863,009                  | 1,926,062      |
| Springboro         | Warren     | 2,357,149                              | 1,866            | 448,763         | 1,045,933                | 1,949,497      |
| Belpre             | Washington | 1,047,822                              | 33,077           | 132,183         | 0                        | 1,609,828      |
| Orrville           | Wayne      | 1,750,274                              | 170,233          | 389,710         | 0                        | 2,672,156      |
| Rittman            | Wayne      | 1,463,186                              | 88,094           | 510,564         | 0                        | 757,842        |
| Wooster            | Wayne      | 9,033,379                              | 142,208          | 2,390,879       | 1,309,315                | 3,890,095      |

| Basic Utility<br>Service | General<br>Government | Other       | Interest/<br>Fiscal Charges | Total        |
|--------------------------|-----------------------|-------------|-----------------------------|--------------|
| \$0                      | \$3,832,436           | \$1,437,356 | \$195,014                   | \$14,774,140 |
| 0                        | 664,189               | 0           | 24,476                      | 3,788,723    |
| 0                        | 319,163               | 0           | 169,643                     | 4,189,453    |
| 521,909                  | 6,377,765             | 0           | 539,959                     | 30,019,113   |
| 3,556,124                | 3,731,691             | 6,257,338   | 2,208,873                   | 55,529,232   |
| 0                        | 5,624,886             | 1,371,375   | 1,196,847                   | 47,814,655   |
| 125,902                  | 1,701,976             | 0           | 141,261                     | 8,167,530    |
| 0                        | 16,466,562            | 19,737      | 778,964                     | 54,062,310   |
| 136,448                  | 1,312,833             | 0           | 31,355                      | 7,036,973    |
| 1,675,474                | 2,725,947             | 0           | 320,687                     | 15,913,208   |
| 0                        | 2,695,883             | 0           | 584,774                     | 24,146,523   |
| 787,321                  | 4,060,361             | 0           | 364,581                     | 18,272,589   |
| 1,701,700                | 4,247,088             | 0           | 577,384                     | 16,838,305   |
| 0                        | 81,356,000            | 62,986,000  | 28,535,000                  | 709,246,000  |
| 2,240,945                | 7,466,623             | 0           | 1,153,517                   | 26,871,241   |
| 692,434                  | 5,621,897             | 0           | 1,210,872                   | 20,358,347   |
| 1,375,552                | 1,336,397             | 0           | 222,626                     | 10,525,411   |
| 1,656,791                | 3,605,760             | 0           | 370,540                     | 19,992,727   |
| 2,368,217                | 2,326,889             | 1,430,461   | 445,494                     | 16,506,445   |
| 1,235,587                | 1,419,355             | 0           | 164,941                     | 11,642,893   |
| 2,006,242                | 8,895,833             | 0           | 1,746,348                   | 36,184,991   |
| 0                        | 4,923,796             | 54,504      | 1,186,757                   | 23,881,170   |
| 0                        | 88,323,000            | 0           | 37,845,000                  | 788,989,000  |
| 1,219,057                | 16,516,885            | 0           | 3,624,551                   | 54,520,292   |
| 0                        | 4,366,767             | 0           | 477,561                     | 15,800,212   |
| 0                        | 3,317,939             | 0           | 966,683                     | 14,142,196   |
| 0                        | 102,323,000           | 91,207,000  | 17,243,000                  | 543,221,000  |
| 1,541,443                | 5,962,383             | 0           | 700,779                     | 25,920,619   |
| 0                        | 1,439,619             | 0           | 127,272                     | 6,444,025    |
| 50,470                   | 1,510,968             | 0           | 550,325                     | 9,726,793    |
| 0                        | 27,694,000            | 0           | 15,679,000                  | 276,372,000  |
| 0                        | 3,413,240             | 0           | 430,787                     | 19,740,181   |
| 280,300                  | 1,389,565             | 0           | 80,529                      | 6,001,662    |
| 0                        | 0                     | 48,790,224  | 4,449,764                   | 204,005,145  |
| 0                        | 1,444,011             | 0           | 43,784                      | 8,394,324    |
| 0                        | 2,822,899             | 0           | 931,452                     | 22,546,519   |
| 0                        | 11,179,273            | 0           | 458,517                     | 52,303,792   |
| 3,781,644                | 4,413,764             | 0           | 692,184                     | 18,109,908   |
| 0                        | 1,712,866             | 3,867       | 15,021                      | 6,919,293    |
| 0                        | 17,099,411            | 0           | 1,416,115                   | 81,075,259   |
| 110,410                  | 2,186,090             | 0           | 0                           | 10,657,046   |
| 0                        | 35,442,919            | 8,987,929   | 15,452,328                  | 254,599,210  |
| 329,369                  | 5,913,506             | 0           | 808,741                     | 21,500,321   |
| 361,789                  | 969,886               | 0           | 119,045                     | 6,958,701    |
| 0                        | 2,818,769             | 0           | 541,226                     | 11,863,550   |
| 50,941                   | 6,529,294             | 0           | 1,780,444                   | 18,849,415   |
| 0                        | 3,462,461             | 0           | 461,402                     | 9,727,071    |
| 0                        | 483,156               | 0           | 16,621                      | 3,322,687    |
| 272,076                  | 945,989               | 0           | 11,557                      | 6,211,995    |
| 208,545                  | 614,439               | 0           | 125,046                     | 3,767,716    |
| 0                        | 1,358,585             | 0           | 0                           | 18,124,461   |

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Report Under GAAP**

| City              | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|-------------------|------------|-------------------------|-----------------|---------------------|----------------------|
| Delphos           | Allen      | \$502,568               | \$1,632,183     | \$378,969           | \$449,663            |
| Ashland           | Ashland    | 1,977,182               | 3,728,308       | 856,792             | 1,298,691            |
| Ashtabula         | Ashtabula  | 523,402                 | 4,151,190       | 2,801,283           | 3,045,943            |
| Conneaut          | Ashtabula  | 669,070                 | 2,469,261       | 1,084,712           | 1,656,566            |
| Geneva            | Ashtabula  | 359,339                 | 2,095,192       | 756,774             | 1,149,490            |
| Athens            | Athens     | 925,553                 | 2,783,302       | 10,159,151          | 1,219,878            |
| Nelsonville       | Athens     | 372,673                 | 772,673         | 292,669             | 342,484              |
| St. Marys         | Auglaize   | 4,183,002               | 5,284,442       | 715,743             | 812,452              |
| Wapakoneta        | Auglaize   | 824,590                 | 2,402,389       | 1,025,017           | 1,163,633            |
| Martins Ferry     | Belmont    | 113,909                 | 1,024,969       | 716,693             | 879,099              |
| St. Clairsville   | Belmont    | 285,586                 | 1,740,748       | 1,362,524           | 1,369,600            |
| Fairfield         | Butler     | 7,590,750               | 12,191,490      | 3,185,826           | 4,097,676            |
| Hamilton          | Butler     | 5,958,289               | 14,720,366      | 3,983,971           | 7,742,462            |
| Middletown        | Butler     | 8,549,903               | 18,658,887      | 5,439,519           | 7,303,548            |
| Monroe            | Butler     | 56,652                  | 2,167,975       | 377,850             | 489,541              |
| Oxford            | Butler     | 3,087,678               | 5,743,025       | 2,007,088           | 2,353,859            |
| Urbana            | Champaign  | 227,064                 | 2,089,622       | 975,436             | 1,516,306            |
| New Carlisle      | Clark      | 0                       | 658,311         | 253,881             | 798,494              |
| Springfield       | Clark      | 2,346,828               | 9,373,479       | 3,675,941           | 5,980,503            |
| Milford           | Clermont   | 2,446,230               | 3,905,077       | 1,127,371           | 1,216,150            |
| Wilmington        | Clinton    | 2,831,440               | 4,779,407       | 792,689             | 1,068,425            |
| East Liverpool    | Columbiana | 525,307                 | 1,546,067       | 368,206             | 505,331              |
| East Palestine    | Columbiana | 43,241                  | 433,051         | 211,479             | 717,164              |
| Salem             | Columbiana | 666,608                 | 1,747,194       | 780,708             | 994,808              |
| Coshocton         | Coshocton  | 202,007                 | 1,645,807       | 958,039             | 1,113,630            |
| Bucyrus           | Crawford   | 941,480                 | 2,563,369       | 1,022,690           | 1,242,907            |
| Galion            | Crawford   | 104,781                 | 4,319,885       | 796,243             | 1,638,255            |
| Bay village       | Cuyahoga   | 2,164,125               | 7,756,577       | 4,584,307           | 4,838,972            |
| Beachwood         | Cuyahoga   | 15,618,034              | 23,662,439      | 4,316,188           | 5,158,965            |
| Bedford           | Cuyahoga   | 9,067,699               | 14,322,756      | 4,008,913           | 4,468,708            |
| Berea             | Cuyahoga   | 826,760                 | 5,385,851       | 2,959,716           | 3,427,449            |
| Brecksville       | Cuyahoga   | 5,482,556               | 9,894,872       | 3,570,365           | 4,012,767            |
| Broadview Heights | Cuyahoga   | 1,756,132               | 4,890,474       | 2,021,908           | 2,394,622            |
| Brook Park        | Cuyahoga   | 9,207,969               | 14,100,327      | 2,942,401           | 3,970,480            |
| Brooklyn          | Cuyahoga   | 5,673,747               | 8,193,521       | 1,234,334           | 1,994,031            |
| Cleveland         | Cuyahoga   | 27,222,000              | 187,621,000     | 98,014,000          | 137,784,000          |
| Cleveland Heights | Cuyahoga   | 6,374,388               | 18,560,428      | 8,629,068           | 12,288,426           |
| Euclid            | Cuyahoga   | 3,614,660               | 15,568,111      | 5,701,201           | 10,470,427           |
| Fairview Park     | Cuyahoga   | 1,844,939               | 5,800,238       | 2,814,922           | 3,424,484            |
| Garfield Heights  | Cuyahoga   | 0                       | 9,815,393       | 8,686,438           | 9,768,876            |
| Highland Heights  | Cuyahoga   | 3,346,210               | 5,721,145       | 915,368             | 1,440,549            |
| Independence      | Cuyahoga   | 1,473,382               | 8,506,848       | 2,211,009           | 2,655,954            |
| Lakewood          | Cuyahoga   | 6,549,087               | 25,535,797      | 14,424,913          | 16,833,560           |
| Lyndhurst         | Cuyahoga   | 5,887,566               | 10,305,441      | 3,635,295           | 4,086,466            |
| Maple Heights     | Cuyahoga   | 1,495,447               | 6,042,145       | 3,838,182           | 5,090,850            |
| Mayfield Heights  | Cuyahoga   | 8,732,792               | 15,885,593      | 5,384,388           | 6,180,361            |
| Middleburg Hts    | Cuyahoga   | 5,753,274               | 9,699,383       | 2,122,978           | 2,609,488            |
| North Olmsted     | Cuyahoga   | 1,449,974               | 10,416,733      | 7,277,389           | 8,043,016            |
| North Royalton    | Cuyahoga   | 4,004,929               | 7,627,549       | 2,227,697           | 3,120,385            |
| Olmstead Falls    | Cuyahoga   | 1,261,283               | 3,332,216       | 1,702,750           | 1,798,337            |
| Parma             | Cuyahoga   | 446,593                 | 7,702,311       | 4,140,647           | 7,636,122            |

| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$299,843                   | \$882,677                                   | \$1,182,520             |
| 89,495                      | 2,340,122                                   | 2,429,617               |
| 97,124                      | 1,008,123                                   | 1,105,247               |
| 57,557                      | 755,138                                     | 812,695                 |
| 96,880                      | 848,822                                     | 945,702                 |
| 109,788                     | 1,453,636                                   | 1,563,424               |
| 27,583                      | 402,606                                     | 430,189                 |
| 224,107                     | 4,247,883                                   | 4,471,990               |
| 273,285                     | 965,471                                     | 1,238,756               |
| 1,594                       | 144,276                                     | 145,870                 |
| 4,213                       | 366,935                                     | 371,148                 |
| 160,638                     | 7,933,176                                   | 8,093,814               |
| 875,275                     | 6,102,629                                   | 6,977,904               |
| 417,267                     | 10,938,072                                  | 11,355,339              |
| 0                           | 1,678,434                                   | 1,678,434               |
| 283,944                     | 3,105,222                                   | 3,389,166               |
| 58,220                      | 515,096                                     | 573,316                 |
| 88,685                      | (228,868)                                   | (140,183)               |
| 427,087                     | 2,965,889                                   | 3,392,976               |
| 94,967                      | 2,593,960                                   | 2,688,927               |
| 258,904                     | 3,452,078                                   | 3,710,982               |
| 67,919                      | 972,817                                     | 1,040,736               |
| 24,322                      | (308,435)                                   | (284,113)               |
| 124,697                     | 627,689                                     | 752,386                 |
| 46,074                      | 486,103                                     | 532,177                 |
| 142,052                     | 1,178,410                                   | 1,320,462               |
| 409,359                     | 2,272,271                                   | 2,681,630               |
| 54,464                      | 2,863,141                                   | 2,917,605               |
| 1,200,590                   | 17,302,884                                  | 18,503,474              |
| 111,332                     | 9,742,716                                   | 9,854,048               |
| 33,691                      | 1,924,711                                   | 1,958,402               |
| 186,479                     | 5,695,626                                   | 5,882,105               |
| 32,752                      | 2,463,100                                   | 2,495,852               |
| 323,115                     | 9,806,732                                   | 10,129,847              |
| 2,634,432                   | 3,565,058                                   | 6,199,490               |
| 17,800,000                  | 32,037,000                                  | 49,837,000              |
| 406,493                     | 5,865,509                                   | 6,272,002               |
| 2,021,963                   | 3,075,721                                   | 5,097,684               |
| 499,241                     | 1,876,513                                   | 2,375,754               |
| 9,563                       | 36,954                                      | 46,517                  |
| 387,326                     | 3,893,270                                   | 4,280,596               |
| 290,755                     | 5,560,139                                   | 5,850,894               |
| 549,721                     | 8,152,516                                   | 8,702,237               |
| 240,766                     | 5,978,209                                   | 6,218,975               |
| 222,310                     | 728,985                                     | 951,295                 |
| 70,468                      | 9,634,764                                   | 9,705,232               |
| 263,148                     | 6,826,747                                   | 7,089,895               |
| 303,831                     | 2,069,886                                   | 2,373,717               |
| 270,977                     | 4,236,187                                   | 4,507,164               |
| 850,837                     | 683,041                                     | 1,533,878               |
| 100,280                     | (34,091)                                    | 66,189                  |

Continued

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Report Under GAAP**

**Continued**

| City                 | County    | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|----------------------|-----------|-------------------------|-----------------|---------------------|----------------------|
| Parma Heights        | Cuyahoga  | \$370,605               | \$3,756,961     | \$2,646,134         | \$3,017,050          |
| Pepper Pike          | Cuyahoga  | 8,137,985               | 10,716,583      | 1,877,291           | 2,132,595            |
| Richmond Heights     | Cuyahoga  | 1,049,662               | 3,677,530       | 1,703,629           | 1,911,256            |
| Rocky River          | Cuyahoga  | 3,710,711               | 10,022,787      | 4,977,993           | 5,292,769            |
| Seven Hills          | Cuyahoga  | 1,900,000               | 3,198,277       | 1,023,265           | 1,314,742            |
| Shaker Heights       | Cuyahoga  | 8,544,797               | 23,242,139      | 11,232,680          | 14,133,464           |
| Solon                | Cuyahoga  | 32,160,463              | 37,244,560      | 1,907,009           | 2,908,408            |
| South Euclid         | Cuyahoga  | 4,687,759               | 11,609,783      | 6,282,409           | 6,713,183            |
| Strongsville         | Cuyahoga  | 1,097,053               | 7,875,272       | 3,267,178           | 3,913,927            |
| University Heights   | Cuyahoga  | 393,000                 | 5,801,380       | 4,075,309           | 4,507,966            |
| Warrensville Heights | Cuyahoga  | 65,113                  | 3,434,529       | 1,110,213           | 2,221,989            |
| Westlake             | Cuyahoga  | 16,320,346              | 38,702,254      | 10,133,179          | 12,345,958           |
| Greenville           | Darke     | 4,117,069               | 6,732,117       | 1,785,198           | 1,966,984            |
| Defiance             | Defiance  | 364,716                 | 2,650,535       | 745,583             | 1,263,153            |
| Delaware             | Delaware  | 1,502,326               | 5,634,282       | 1,996,872           | 3,099,103            |
| Powell               | Delaware  | 3,440,797               | 4,587,561       | 684,100             | 804,300              |
| Huron                | Erie      | 16,687                  | 638,815         | 236,195             | 383,831              |
| Sandusky             | Erie      | 3,301,758               | 8,726,441       | 4,879,870           | 5,412,399            |
| Vermilion            | Erie      | 733,548                 | 3,111,835       | 1,645,850           | 1,748,557            |
| Lancaster            | Fairfield | 3,150,539               | 8,919,950       | 3,292,847           | 4,637,621            |
| Pickerington         | Fairfield | 1,364,934               | 2,438,831       | 774,310             | 996,932              |
| Washington           | Fairfield | 817,182                 | 2,292,152       | 683,066             | 841,629              |
| Bexley               | Franklin  | 2,216,682               | 5,645,126       | 2,051,609           | 2,500,120            |
| Columbus             | Franklin  | 72,377,000              | 209,921,000     | 114,607,000         | 151,063,000          |
| Dublin               | Franklin  | 20,846,705              | 32,463,866      | 4,038,530           | 7,573,737            |
| Gahanna              | Franklin  | 20,241,487              | 26,969,094      | 4,889,824           | 6,125,266            |
| Grandview Heights    | Franklin  | 1,195,875               | 4,254,541       | 1,884,103           | 2,155,297            |
| Grove City           | Franklin  | 17,110,055              | 22,602,607      | 3,173,448           | 4,917,071            |
| Hillard              | Franklin  | 2,955,709               | 6,289,298       | 2,300,416           | 2,884,974            |
| Reynoldsburg         | Franklin  | 3,759,616               | 5,094,765       | 795,064             | 1,417,425            |
| Upper Arlington      | Franklin  | 26,246,841              | 41,214,978      | 8,712,865           | 10,192,239           |
| Westerville          | Franklin  | 18,868,062              | 30,417,279      | 5,433,969           | 6,208,309            |
| Whitehall            | Franklin  | 6,691,422               | 9,569,319       | 1,077,390           | 2,479,657            |
| Worthington          | Franklin  | 7,254,625               | 10,937,318      | 1,952,394           | 3,120,379            |
| Wauseon              | Fulton    | 1,253,356               | 1,997,876       | 314,697             | 536,300              |
| Chardon              | Geauga    | 778,680                 | 2,085,269       | 778,031             | 1,180,628            |
| Beavercreek          | Greene    | 2,216,359               | 4,325,060       | 1,573,898           | 1,672,204            |
| Bellbrook            | Greene    | 351,458                 | 1,127,362       | 579,633             | 607,341              |
| Fairborn             | Greene    | 4,600,657               | 9,775,455       | 3,892,800           | 5,201,647            |
| Xenia                | Greene    | 135,327                 | 4,100,986       | 2,511,045           | 3,367,433            |
| Cambridge            | Guernsey  | 227,180                 | 1,756,634       | 537,787             | 793,307              |
| Blue Ash             | Hamilton  | 4,203,884               | 9,742,503       | 3,192,396           | 4,144,296            |
| Cheviot              | Hamilton  | 186,662                 | 1,780,523       | 973,329             | 1,186,248            |
| Cincinnati           | Hamilton  | 64,637,000              | 139,984,000     | 42,347,000          | 74,643,000           |
| Deer Park            | Hamilton  | 367,720                 | 1,278,048       | 361,747             | 442,305              |
| Forest Park          | Hamilton  | 5,929,778               | 9,129,079       | 1,867,881           | 2,247,053            |
| Harrison             | Hamilton  | 1,001,078               | 2,380,896       | 919,675             | 1,155,332            |
| Loveland             | Hamilton  | 0                       | 1,407,507       | 924,762             | 1,137,199            |
| Madeira              | Hamilton  | 2,088,917               | 4,486,165       | 1,846,776           | 2,111,512            |
| Montgomery           | Hamilton  | 8,094,620               | 11,302,901      | 2,015,915           | 2,213,742            |
| Mount Healthy        | Hamilton  | 320,721                 | 2,167,336       | 1,673,545           | 1,757,598            |

| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$328,188                   | \$411,723                                   | \$739,911               |
| 270,507                     | 8,313,481                                   | 8,583,988               |
| 3,275                       | 1,762,999                                   | 1,766,274               |
| 215,449                     | 4,514,569                                   | 4,730,018               |
| 133,167                     | 1,750,368                                   | 1,883,535               |
| 546,667                     | 8,562,008                                   | 9,108,675               |
| 786,678                     | 33,549,474                                  | 34,336,152              |
| 145,434                     | 4,751,166                                   | 4,896,600               |
| 477,236                     | 3,484,109                                   | 3,961,345               |
| 249,753                     | 1,043,661                                   | 1,293,414               |
| 125,335                     | 1,087,205                                   | 1,212,540               |
| 7,935,585                   | 18,420,711                                  | 26,356,296              |
| 1,584,243                   | 3,180,890                                   | 4,765,133               |
| 608,775                     | 778,607                                     | 1,387,382               |
| 231,661                     | 2,303,518                                   | 2,535,179               |
| 143,288                     | 3,639,973                                   | 3,783,261               |
| 12,015                      | 242,969                                     | 254,984                 |
| 64,040                      | 3,250,002                                   | 3,314,042               |
| 247,360                     | 1,115,918                                   | 1,363,278               |
| 426,004                     | 3,856,325                                   | 4,282,329               |
| 438,581                     | 1,003,315                                   | 1,441,896               |
| 18,469                      | 1,432,054                                   | 1,450,523               |
| 565,848                     | 2,579,158                                   | 3,145,006               |
| 11,633,000                  | 47,225,000                                  | 58,858,000              |
| 4,995,896                   | 19,894,233                                  | 24,890,129              |
| 5,778,936                   | 15,064,892                                  | 20,843,828              |
| 316,783                     | 1,782,461                                   | 2,099,244               |
| 5,442,276                   | 12,243,260                                  | 17,685,536              |
| 128,159                     | 3,276,165                                   | 3,404,324               |
| 217,760                     | 3,459,580                                   | 3,677,340               |
| 6,906,199                   | 24,116,540                                  | 31,022,739              |
| 4,281,968                   | 19,927,002                                  | 24,208,970              |
| 2,143,090                   | 4,946,572                                   | 7,089,662               |
| 231,728                     | 7,585,211                                   | 7,816,939               |
| 211,244                     | 1,250,332                                   | 1,461,576               |
| 265,158                     | 639,483                                     | 904,641                 |
| 234,518                     | 2,418,338                                   | 2,652,856               |
| 149,705                     | 370,316                                     | 520,021                 |
| 568,219                     | 4,005,589                                   | 4,573,808               |
| 164,700                     | 568,853                                     | 733,553                 |
| 39,570                      | 923,757                                     | 963,327                 |
| 510,629                     | 5,087,578                                   | 5,598,207               |
| 46,765                      | 547,510                                     | 594,275                 |
| 12,263,000                  | 53,078,000                                  | 65,341,000              |
| 0                           | 835,743                                     | 835,743                 |
| 493,303                     | 6,388,723                                   | 6,882,026               |
| 70,127                      | 1,155,437                                   | 1,225,564               |
| 25,793                      | 244,515                                     | 270,308                 |
| 2,557                       | 2,372,096                                   | 2,374,653               |
| 232,441                     | 8,856,718                                   | 9,089,159               |
| 0                           | 409,738                                     | 409,738                 |
| Continued                   |                                             |                         |

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Report Under GAAP**

**Continued**

| City             | County    | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|------------------|-----------|-------------------------|-----------------|---------------------|----------------------|
| Norwood          | Hamilton  | \$276,508               | \$1,421,476     | \$590,064           | \$878,344            |
| Reading          | Hamilton  | 258,090                 | 796,509         | 380,785             | 1,101,832            |
| Sharonville      | Hamilton  | 727,061                 | 3,669,128       | 605,490             | 1,250,596            |
| Silverton        | Hamilton  | 816,785                 | 1,880,707       | 883,976             | 933,460              |
| Springdale       | Hamilton  | 3,459,750               | 9,100,908       | 2,164,314           | 3,384,237            |
| St. Bernard      | Hamilton  | 6,888,104               | 8,506,617       | 654,484             | 1,157,727            |
| Wyoming          | Hamilton  | 2,828,355               | 5,960,812       | 2,743,657           | 3,148,785            |
| Findlay          | Hancock   | 8,179,780               | 11,030,784      | 2,536,009           | 5,746,100            |
| Kenton           | Hardin    | 911,124                 | 2,276,166       | 1,061,912           | 1,235,583            |
| Napoleon         | Henry     | 2,001,481               | 3,240,453       | 564,748             | 735,197              |
| Hillsboro        | Highland  | 615,951                 | 2,397,352       | 531,761             | 780,000              |
| Logan            | Hocking   | 842,416                 | 1,654,979       | 488,912             | 608,049              |
| Bellevue         | Huron     | 4,241,019               | 5,847,086       | 1,285,423           | 1,557,073            |
| Norwalk          | Huron     | 2,236,800               | 4,401,319       | 845,255             | 1,116,798            |
| Willard          | Huron     | 389,841                 | 1,353,177       | 381,348             | 607,807              |
| Jackson          | Jackson   | 0                       | 576,654         | 465,635             | 3,240,330            |
| Wellston         | Jackson   | 89,715                  | 464,264         | 261,196             | 298,394              |
| Toronto          | Jefferson | 220,380                 | 901,620         | 552,203             | 560,062              |
| Mount Vernon     | Knox      | 1,726,560               | 4,216,733       | 1,101,069           | 1,604,714            |
| Eastlake         | Lake      | 5,079                   | 4,618,121       | 3,053,644           | 4,046,323            |
| Mentor           | Lake      | 18,621,537              | 30,634,117      | 4,582,594           | 9,673,444            |
| Painesville      | Lake      | 2,124,180               | 8,082,341       | 2,014,514           | 3,399,870            |
| Wickliffe        | Lake      | 10,217,777              | 14,597,243      | 2,679,356           | 3,255,788            |
| Willoughby       | Lake      | 7,727,445               | 14,752,081      | 3,116,827           | 5,036,011            |
| Willoughby Hills | Lake      | 81,294                  | 2,055,399       | 1,610,409           | 1,829,368            |
| Willowick        | Lake      | 1,683,019               | 5,651,050       | 3,612,859           | 3,941,450            |
| Ironton          | Lawrence  | 911,612                 | 1,765,061       | 459,326             | 727,757              |
| Heath            | Licking   | 1,918,562               | 3,150,970       | 721,608             | 927,472              |
| Newark           | Licking   | 3,188,684               | 8,480,854       | 3,536,187           | 5,168,549            |
| Pataskala        | Licking   | 986,752                 | 1,746,490       | 681,890             | 746,703              |
| Bellefontaine    | Logan     | 1,510,259               | 2,780,173       | 532,683             | 864,340              |
| Amherst          | Lorain    | 2,336,819               | 4,418,685       | 1,592,130           | 1,937,850            |
| Avon             | Lorain    | 2,286,248               | 4,622,423       | 1,322,734           | 1,431,116            |
| Elyria           | Lorain    | 3,807,114               | 11,618,779      | 3,767,762           | 5,754,143            |
| Lorain           | Lorain    | 0                       | 9,525,322       | 5,368,955           | 8,218,821            |
| North Ridgeville | Lorain    | 870,627                 | 2,345,391       | 1,249,300           | 1,861,997            |
| Oberlin          | Lorain    | 3,881,257               | 4,653,021       | 479,051             | 863,567              |
| Sheffield Lake   | Lorain    | 286,456                 | 718,325         | 355,300             | 442,409              |
| Maumee           | Lucas     | 830,982                 | 3,748,391       | 2,303,982           | 3,155,022            |
| Oregon           | Lucas     | 5,637,809               | 9,255,058       | 1,762,679           | 2,661,916            |
| Sylvania         | Lucas     | 564,216                 | 3,214,469       | 1,774,578           | 2,186,323            |
| Toledo           | Lucas     | 3,246,000               | 48,277,000      | 15,510,000          | 31,469,000           |
| London           | Madison   | 261,578                 | 1,548,443       | 749,468             | 873,491              |
| Canfield         | Mahoning  | 1,894,482               | 2,243,060       | 11,361              | 236,605              |
| Youngstown       | Mahoning  | 0                       | 4,486,429       | 1,226,519           | 3,985,491            |
| Marion           | Marion    | 4,556,192               | 7,960,739       | 1,279,246           | 2,458,242            |
| Brunswick        | Medina    | 3,931,471               | 10,537,601      | 3,212,750           | 3,637,830            |
| Medina           | Medina    | 1,407,937               | 4,435,184       | 1,761,577           | 2,197,356            |
| Wadsworth        | Medina    | 2,645,221               | 4,602,562       | 787,376             | 1,154,872            |
| Celina           | Mercer    | 665,703                 | 2,302,328       | 1,162,345           | 1,388,749            |
| Piqua            | Miami     | 5,087,763               | 8,590,866       | 1,648,322           | 2,928,962            |



| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$78,250                    | \$464,882                                   | \$543,132               |
| 0                           | (305,323)                                   | (305,323)               |
| 323,078                     | 2,095,454                                   | 2,418,532               |
| 14,856                      | 932,391                                     | 947,247                 |
| 257,261                     | 5,459,410                                   | 5,716,671               |
| 68,695                      | 7,280,195                                   | 7,348,890               |
| 137,861                     | 2,674,166                                   | 2,812,027               |
| 603,616                     | 4,681,068                                   | 5,284,684               |
| 103,747                     | 936,836                                     | 1,040,583               |
| 15,083                      | 2,490,173                                   | 2,505,256               |
| 135,626                     | 1,481,726                                   | 1,617,352               |
| 1,289                       | 1,045,641                                   | 1,046,930               |
| 84,490                      | 4,205,523                                   | 4,290,013               |
| 184,928                     | 3,099,593                                   | 3,284,521               |
| 63,136                      | 682,234                                     | 745,370                 |
| 111,092                     | (2,774,768)                                 | (2,663,676)             |
| 7,280                       | 158,590                                     | 165,870                 |
| 11,339                      | 330,219                                     | 341,558                 |
| 452,615                     | 2,159,404                                   | 2,612,019               |
| 83,286                      | 488,512                                     | 571,798                 |
| 3,995,269                   | 16,965,404                                  | 20,960,673              |
| 860,344                     | 3,822,127                                   | 4,682,471               |
| 971,543                     | 10,369,912                                  | 11,341,455              |
| 2,031,772                   | 7,684,298                                   | 9,716,070               |
| 46,459                      | 179,572                                     | 226,031                 |
| 279,321                     | 1,430,279                                   | 1,709,600               |
| 42,832                      | 994,472                                     | 1,037,304               |
| 127,313                     | 2,096,185                                   | 2,223,498               |
| 634,867                     | 2,677,438                                   | 3,312,305               |
| 17,741                      | 982,046                                     | 999,787                 |
| 200,468                     | 1,715,365                                   | 1,915,833               |
| 82,608                      | 2,398,227                                   | 2,480,835               |
| 67,424                      | 3,123,883                                   | 3,191,307               |
| 629,275                     | 5,235,361                                   | 5,864,636               |
| 187,373                     | 1,119,128                                   | 1,306,501               |
| 166,015                     | 317,379                                     | 483,394                 |
| 0                           | 3,789,454                                   | 3,789,454               |
| 40,700                      | 235,216                                     | 275,916                 |
| 64,101                      | 529,268                                     | 593,369                 |
| 866,207                     | 5,726,935                                   | 6,593,142               |
| 336,015                     | 692,131                                     | 1,028,146               |
| 4,741,000                   | 12,067,000                                  | 16,808,000              |
| 45,123                      | 629,829                                     | 674,952                 |
| 225,582                     | 1,780,872                                   | 2,006,454               |
| 63,180                      | 437,758                                     | 500,938                 |
| 921,875                     | 4,580,621                                   | 5,502,496               |
| 2,905,630                   | 3,994,141                                   | 6,899,771               |
| 653,690                     | 1,584,138                                   | 2,237,828               |
| 1,065,540                   | 2,382,150                                   | 3,447,690               |
| 7,221                       | 906,358                                     | 913,579                 |
| 967,139                     | 4,694,765                                   | 5,661,904               |
|                             |                                             | Continued               |

**Summary Data from the General Fund Balance Sheet**

**As of December 31, 2002**

**All Cities Report Under GAAP**

**Continued**

| City            | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|-----------------|------------|-------------------------|-----------------|---------------------|----------------------|
| Tipp City       | Miami      | \$1,242,679             | \$4,032,295     | \$624,245           | \$946,761            |
| Troy            | Miami      | 2,355,346               | 5,380,505       | 2,461,024           | 2,854,143            |
| Centerville     | Montgomery | 9,874,811               | 8,920,982       | 2,697,652           | 3,472,114            |
| Clayton         | Montgomery | 899,789                 | 1,801,139       | 624,366             | 650,987              |
| Dayton          | Montgomery | 23,587,872              | 64,320,627      | 18,278,665          | 29,927,326           |
| Englewood       | Montgomery | 1,948,258               | 4,008,200       | 950,618             | 1,213,329            |
| Huber Heights   | Montgomery | 4,786,891               | 11,911,599      | 3,168,095           | 3,616,884            |
| Kettering       | Montgomery | 26,286,795              | 40,125,951      | 10,363,864          | 13,147,372           |
| Miamisburg      | Montgomery | 4,747,368               | 8,653,513       | 2,084,488           | 2,464,890            |
| Moraine         | Montgomery | 12,901,243              | 16,459,765      | 1,409,447           | 2,368,142            |
| Oakwood         | Montgomery | 15,487,642              | 19,016,090      | 2,757,574           | 7,054,630            |
| Riverside       | Montgomery | 2,844,388               | 5,890,001       | 2,584,347           | 2,776,425            |
| Trotwood        | Montgomery | 1,334,013               | 4,758,308       | 2,815,333           | 3,385,289            |
| Union           | Montgomery | 131,527                 | 319,579         | 148,918             | 306,027              |
| Vandalia        | Montgomery | 11,169,764              | 16,633,368      | 4,417,450           | 5,053,805            |
| West Carrollton | Montgomery | 3,759,426               | 4,278,673       | 471,606             | 684,872              |
| Zanesville      | Muskingum  | 3,642,672               | 7,422,327       | 1,848,234           | 2,469,848            |
| Port Clinton    | Ottawa     | 417,377                 | 2,009,370       | 1,130,769           | 1,254,478            |
| Waverly         | Pike       | 181,297                 | 900,731         | 521,263             | 565,468              |
| Aurora          | Portage    | 1,331,664               | 3,458,081       | 1,242,086           | 2,159,655            |
| Kent            | Portage    | 8,476,358               | 11,687,028      | 2,115,148           | 2,746,785            |
| Ravenna         | Portage    | 3,002,722               | 4,687,229       | 1,099,123           | 1,882,607            |
| Streetsboro     | Portage    | 1,108,139               | 3,527,198       | 1,969,407           | 2,458,566            |
| Eaton           | Preble     | 2,237,284               | 3,803,629       | 1,139,161           | 1,422,704            |
| Mansfield       | Richland   | 585,080                 | 4,519,388       | 3,418,558           | 4,291,925            |
| Shelby          | Richland   | 645,480                 | 1,655,085       | 571,507             | 772,031              |
| Chillicothe     | Ross       | 2,553,057               | 6,155,194       | 1,748,825           | 2,627,834            |
| Clyde           | Sandusky   | 1,376,957               | 2,675,085       | 462,566             | 715,504              |
| Fremont         | Sandusky   | 3,091,204               | 4,361,091       | 1,039,870           | 1,564,084            |
| Portsmouth      | Scioto     | 57,236                  | 3,548,741       | 2,122,937           | 2,517,991            |
| Fostoria        | Seneca     | 11,735                  | 2,492,524       | 1,762,767           | 2,333,724            |
| Tiffin          | Seneca     | 1,367,161               | 4,559,576       | 2,277,002           | 2,824,787            |
| Sidney          | Shelby     | 3,698,857               | 5,703,653       | 1,800,101           | 2,740,942            |
| Alliance        | Stark      | 1,094,117               | 4,865,892       | 2,101,737           | 2,562,021            |
| Canton          | Stark      | 5,254,624               | 19,023,747      | 6,878,333           | 8,927,061            |
| Louisville      | Stark      | 427,640                 | 1,715,620       | 733,058             | 1,158,500            |
| Massillon       | Stark      | 621,325                 | 4,587,538       | 1,920,260           | 3,145,850            |
| North Canton    | Stark      | 12,768,490              | 15,632,941      | 1,528,443           | 1,739,711            |
| Akron           | Summit     | 2,443,711               | 53,576,555      | 31,397,088          | 41,768,728           |
| Barberton       | Summit     | 1,512,177               | 3,758,628       | 1,446,562           | 1,877,500            |
| Cuyahoga Falls  | Summit     | 4,129,517               | 16,486,247      | 10,815,331          | 12,479,614           |
| Fairlawn        | Summit     | 8,777,522               | 11,195,237      | 1,446,687           | 1,837,127            |
| Green           | Summit     | 2,044,339               | 3,805,215       | 1,459,708           | 2,585,787            |
| Hudson          | Summit     | 8,567,377               | 14,212,874      | 3,295,613           | 4,048,850            |
| Macedonia       | Summit     | 512,298                 | 3,546,470       | 2,299,541           | 2,881,022            |
| Munroe Falls    | Summit     | 576,043                 | 875,566         | 271,824             | 384,429              |
| Norton          | Summit     | 23,032                  | 1,741,745       | 918,566             | 1,143,420            |
| Stow            | Summit     | 4,985,054               | 11,039,266      | 4,106,034           | 5,036,952            |
| Tallmadge       | Summit     | 2,114,537               | 4,853,073       | 1,772,080           | 2,263,647            |
| Twinsburg       | Summit     | 1,883,918               | 5,518,051       | 1,238,625           | 2,303,774            |
| Cortland        | Trumbull   | 623,950                 | 1,227,681       | 566,161             | 584,351              |

| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$181,997                   | \$2,903,537                                 | \$3,085,534             |
| 707,676                     | 1,818,686                                   | 2,526,362               |
| 388,922                     | 5,059,946                                   | 5,448,868               |
| 68,376                      | 1,081,776                                   | 1,150,152               |
| 2,798,924                   | 31,594,377                                  | 34,393,301              |
| 357,802                     | 2,437,069                                   | 2,794,871               |
| 2,200,762                   | 6,093,953                                   | 8,294,715               |
| 1,658,540                   | 25,320,039                                  | 26,978,579              |
| 1,209,240                   | 4,979,383                                   | 6,188,623               |
| 339,837                     | 13,751,786                                  | 14,091,623              |
| 4,892,927                   | 7,068,533                                   | 11,961,460              |
| 190,836                     | 2,922,740                                   | 3,113,576               |
| 149,930                     | 1,223,089                                   | 1,373,019               |
| 3,525                       | 10,027                                      | 13,552                  |
| 1,691,270                   | 9,888,293                                   | 11,579,563              |
| 49,032                      | 3,544,769                                   | 3,593,801               |
| 437,622                     | 4,514,857                                   | 4,952,479               |
| 28,206                      | 726,686                                     | 754,892                 |
| 10,000                      | 325,263                                     | 335,263                 |
| 259,199                     | 1,039,227                                   | 1,298,426               |
| 1,054,925                   | 7,885,318                                   | 8,940,243               |
| 37,142                      | 2,767,480                                   | 2,804,622               |
| 67,428                      | 1,001,204                                   | 1,068,632               |
| 15,882                      | 2,365,043                                   | 2,380,925               |
| 153,728                     | 73,735                                      | 227,463                 |
| 178,434                     | 704,620                                     | 883,054                 |
| 55,586                      | 3,471,774                                   | 3,527,360               |
| 39,584                      | 1,919,997                                   | 1,959,581               |
| 37,027                      | 2,759,980                                   | 2,797,007               |
| 113,291                     | 917,459                                     | 1,030,750               |
| 42,732                      | 116,068                                     | 158,800                 |
| 401,026                     | 1,333,763                                   | 1,734,789               |
| 255,195                     | 2,707,516                                   | 2,962,711               |
| 21,077                      | 2,282,794                                   | 2,303,871               |
| 790,012                     | 9,306,674                                   | 10,096,686              |
| 95,298                      | 461,822                                     | 557,120                 |
| 483,992                     | 957,696                                     | 1,441,688               |
| 20,655                      | 13,872,575                                  | 13,893,230              |
| 3,053,854                   | 8,753,973                                   | 11,807,827              |
| 648,803                     | 1,232,325                                   | 1,881,128               |
| 419,288                     | 3,587,345                                   | 4,006,633               |
| 526,743                     | 8,831,367                                   | 9,358,110               |
| 467,626                     | 751,802                                     | 1,219,428               |
| 341,310                     | 9,822,714                                   | 10,164,024              |
| 32,823                      | 632,625                                     | 665,448                 |
| 30,455                      | 460,682                                     | 491,137                 |
| 34,892                      | 563,433                                     | 598,325                 |
| 2,278,014                   | 3,724,300                                   | 6,002,314               |
| 105,606                     | 2,483,820                                   | 2,589,426               |
| 195,055                     | 3,019,222                                   | 3,214,277               |
| 1,388                       | 641,942                                     | 643,330                 |

Continued

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Report Under GAAP**

**Continued**

| City             | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|------------------|------------|-------------------------|-----------------|---------------------|----------------------|
| Girard           | Trumbull   | \$0                     | \$787,034       | \$533,405           | \$2,024,742          |
| Hubbard          | Trumbull   | 622,028                 | 1,314,364       | 457,874             | 557,936              |
| Niles            | Trumbull   | 12,487,768              | 14,218,230      | 1,267,353           | 1,366,177            |
| Warren           | Trumbull   | 1,892,994               | 6,409,357       | 1,651,621           | 4,543,073            |
| Dover            | Tuscarawas | 1,740,108               | 3,901,507       | 1,695,812           | 1,919,254            |
| New Philadelphia | Tuscarawas | 1,024,954               | 3,324,939       | 1,486,641           | 1,771,522            |
| Uhrichsville     | Tuscarawas | 0                       | 831,875         | 569,109             | 625,166              |
| Marysville       | Union      | 1,361,995               | 6,014,357       | 3,418,800           | 3,954,169            |
| Franklin         | Warren     | 2,503,268               | 4,730,449       | 1,334,426           | 1,885,346            |
| Lebanon          | Warren     | 652,933                 | 4,973,473       | 1,717,810           | 1,910,815            |
| Mason City       | Warren     | 11,447,430              | 19,289,851      | 4,458,784           | 14,068,743           |
| Springboro       | Warren     | 8,069                   | 3,364,620       | 788,346             | 1,077,776            |
| Belpre           | Washington | 323,982                 | 907,584         | 389,339             | 441,137              |
| Marietta         | Washington | 3,932,667               | 5,452,673       | 636,306             | 1,237,329            |
| Orrville         | Wayne      | 1,365,055               | 2,673,977       | 686,167             | 802,339              |
| Rittman          | Wayne      | 758,421                 | 1,628,374       | 496,441             | 630,268              |
| Wooster          | Wayne      | 11,386,179              | 15,232,662      | 2,500,315           | 3,787,408            |
| Bowling Green    | Wood       | 3,583,765               | 8,623,157       | 3,594,717           | 4,152,024            |
| Perrysburg       | Wood       | 4,192,573               | 7,725,127       | 2,125,510           | 2,632,096            |
| Rossford         | Wood       | 123,630                 | 1,440,259       | 773,905             | 1,155,741            |
| Upper Sandusky   | Wyandot    | 117,458                 | 954,332         | 400,928             | 667,369              |

| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$2,988                     | (\$1,240,696)                               | (\$1,237,708)           |
| 28,192                      | 728,236                                     | 756,428                 |
| 52,458                      | 12,799,595                                  | 12,852,053              |
| 306,771                     | 1,559,513                                   | 1,866,284               |
| 87,425                      | 1,894,828                                   | 1,982,253               |
| 212,880                     | 1,340,537                                   | 1,553,417               |
| 96                          | 206,613                                     | 206,709                 |
| 401,631                     | 1,658,557                                   | 2,060,188               |
| 138,332                     | 2,706,771                                   | 2,845,103               |
| 2,222,679                   | 839,979                                     | 3,062,658               |
| 7,174,085                   | (1,952,977)                                 | 5,221,108               |
| 1,852,314                   | 434,530                                     | 2,286,844               |
| 11,957                      | 454,490                                     | 466,447                 |
| 335,453                     | 3,879,891                                   | 4,215,344               |
| 45,241                      | 1,826,397                                   | 1,871,638               |
| 14,343                      | 983,763                                     | 998,106                 |
| 2,400,917                   | 9,044,337                                   | 11,445,254              |
| 350,574                     | 4,120,559                                   | 4,471,133               |
| 196,877                     | 4,896,154                                   | 5,093,031               |
| 31,032                      | 253,486                                     | 284,518                 |
| 32,467                      | 254,496                                     | 286,963                 |

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City              | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|-------------------|------------|-------------------------|-----------------|---------------------|----------------------|
| Delphos           | Allen      | \$1,012,304             | \$2,281,641     | \$427,547           | \$971,639            |
| Ashland           | Ashland    | 5,838,541               | 10,152,736      | 2,254,716           | 3,152,168            |
| Ashtabula         | Ashtabula  | 3,969,647               | 11,106,481      | 5,906,085           | 6,250,562            |
| Conneaut          | Ashtabula  | 2,430,680               | 8,619,270       | 4,519,096           | 6,320,572            |
| Geneva            | Ashtabula  | 3,954,088               | 8,840,916       | 3,218,011           | 8,456,838            |
| Athens            | Athens     | 11,438,546              | 15,954,429      | 2,375,881           | 7,279,045            |
| Nelsonville       | Athens     | 2,258,437               | 4,437,082       | 1,997,615           | 2,513,267            |
| St. Marys         | Auglaize   | 11,163,994              | 14,315,878      | 1,254,148           | 1,532,189            |
| Wapakoneta        | Auglaize   | 2,649,780               | 6,042,558       | 1,737,341           | 2,184,083            |
| Martins Ferry     | Belmont    | 3,241,133               | 5,491,123       | 1,737,224           | 2,898,365            |
| St. Clairsville   | Belmont    | 1,419,753               | 4,223,119       | 2,137,756           | 2,460,624            |
| Fairfield         | Butler     | 24,451,553              | 36,975,784      | 10,267,260          | 11,628,587           |
| Hamilton          | Butler     | 14,958,849              | 30,606,009      | 8,831,348           | 19,440,418           |
| Middletown        | Butler     | 29,809,524              | 57,491,873      | 20,442,444          | 33,643,446           |
| Monroe            | Butler     | 781,295                 | 7,084,764       | 3,482,531           | 9,148,344            |
| Oxford            | Butler     | 10,831,784              | 16,442,796      | 2,269,643           | 6,130,078            |
| Urbana            | Champaign  | 3,490,181               | 6,393,116       | 1,445,907           | 2,202,976            |
| New Carlisle      | Clark      | 276,984                 | 1,603,892       | 686,777             | 2,160,970            |
| Springfield       | Clark      | 17,774,384              | 46,188,422      | 16,019,483          | 20,671,276           |
| Milford           | Clermont   | 4,326,961               | 7,470,395       | 2,754,710           | 5,415,788            |
| Wilmington        | Clinton    | 9,022,079               | 11,124,538      | 2,393,067           | 8,066,322            |
| East Liverpool    | Columbiana | 2,264,135               | 5,415,492       | 2,266,363           | 3,225,831            |
| East Palestine    | Columbiana | 1,240,742               | 2,229,781       | 656,262             | 2,907,378            |
| Salem             | Columbiana | 2,195,007               | 5,256,551       | 2,130,672           | 3,590,541            |
| Coshocton         | Coshocton  | 1,054,040               | 3,226,617       | 1,488,322           | 1,764,242            |
| Bucyrus           | Crawford   | 3,706,478               | 6,770,645       | 2,158,412           | 2,705,807            |
| Galion            | Crawford   | 530,898                 | 5,727,353       | 1,463,608           | 7,264,204            |
| Bay village       | Cuyahoga   | 7,909,510               | 16,723,443      | 7,580,042           | 8,190,438            |
| Beachwood         | Cuyahoga   | 46,511,340              | 63,181,276      | 12,896,355          | 14,241,804           |
| Bedford           | Cuyahoga   | 17,762,531              | 26,139,340      | 6,884,222           | 8,506,714            |
| Berea             | Cuyahoga   | 2,818,913               | 13,529,205      | 7,869,926           | 10,384,918           |
| Brecksville       | Cuyahoga   | 15,033,808              | 28,345,511      | 11,759,460          | 13,845,222           |
| Broadview Heights | Cuyahoga   | 7,508,712               | 24,016,402      | 14,576,762          | 16,125,020           |
| Brook Park        | Cuyahoga   | 18,644,266              | 25,243,309      | 3,902,928           | 5,834,581            |
| Brooklyn          | Cuyahoga   | 8,439,686               | 12,916,589      | 2,765,762           | 6,521,760            |
| Cleveland         | Cuyahoga   | 247,137,000             | 722,592,000     | 144,912,000         | 303,613,000          |
| Cleveland Heights | Cuyahoga   | 14,808,519              | 40,923,904      | 17,226,591          | 27,239,109           |
| Euclid            | Cuyahoga   | 8,908,858               | 29,149,777      | 13,488,178          | 19,918,796           |
| Fairview Park     | Cuyahoga   | 3,854,308               | 9,534,136       | 4,145,884           | 5,416,221            |
| Garfield Heights  | Cuyahoga   | 1,025,198               | 17,097,543      | 14,863,643          | 21,872,659           |
| Highland Heights  | Cuyahoga   | 7,849,989               | 23,148,053      | 13,581,776          | 15,964,736           |
| Independence      | Cuyahoga   | 5,049,483               | 15,369,044      | 3,093,282           | 7,780,083            |
| Lakewood          | Cuyahoga   | 14,308,609              | 42,564,274      | 19,930,003          | 29,042,937           |
| Lyndhurst         | Cuyahoga   | 17,962,035              | 24,970,495      | 5,888,661           | 11,050,839           |
| Maple Heights     | Cuyahoga   | 5,103,881               | 16,006,133      | 8,640,371           | 12,673,435           |
| Mayfield Heights  | Cuyahoga   | 23,161,770              | 31,269,015      | 6,111,533           | 14,717,374           |
| Middleburg Hts    | Cuyahoga   | 12,116,284              | 21,041,370      | 58,807,742          | 7,511,783            |
| North Olmsted     | Cuyahoga   | 14,554,850              | 31,089,391      | 13,476,095          | 16,688,115           |
| North Royalton    | Cuyahoga   | 11,084,561              | 20,465,930      | 7,279,378           | 9,914,047            |
| Olmstead Falls    | Cuyahoga   | 6,994,793               | 10,668,142      | 2,654,826           | 3,502,916            |
| Parma             | Cuyahoga   | 6,474,168               | 24,564,415      | 11,544,343          | 17,342,516           |

| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$613,121                   | \$696,881                                   | \$1,310,002             |
| 421,805                     | 6,578,763                                   | 7,000,568               |
| 853,880                     | 4,002,039                                   | 4,855,919               |
| 458,795                     | 1,839,903                                   | 2,298,698               |
| 545,803                     | (161,725)                                   | 384,078                 |
| 5,810,431                   | 2,864,953                                   | 8,675,384               |
| 349,621                     | 1,574,194                                   | 1,923,815               |
| 8,463,530                   | 4,320,159                                   | 12,783,689              |
| 464,907                     | 3,393,568                                   | 3,858,475               |
| 119,383                     | 2,473,375                                   | 2,592,758               |
| 529,541                     | 1,232,954                                   | 1,762,495               |
| 5,944,262                   | 19,402,935                                  | 25,347,197              |
| 3,962,167                   | 7,203,424                                   | 11,165,591              |
| 9,706,494                   | 14,141,933                                  | 23,848,427              |
| 0                           | (2,063,580)                                 | (2,063,580)             |
| 3,991,078                   | 6,321,640                                   | 10,312,718              |
| 222,335                     | 3,967,805                                   | 4,190,140               |
| 214,625                     | (771,703)                                   | (557,078)               |
| 12,451,725                  | 13,065,421                                  | 25,517,146              |
| 268,011                     | 1,786,596                                   | 2,054,607               |
| 1,646,337                   | 1,411,879                                   | 3,058,216               |
| 758,626                     | 1,431,035                                   | 2,189,661               |
| 809,457                     | (1,487,054)                                 | (677,597)               |
| 755,209                     | 910,801                                     | 1,666,010               |
| 97,351                      | 1,365,024                                   | 1,462,375               |
| 442,265                     | 3,622,573                                   | 4,064,838               |
| 600,724                     | (2,137,575)                                 | (1,536,851)             |
| 2,039,145                   | 6,493,860                                   | 8,533,005               |
| 8,531,352                   | 40,408,120                                  | 48,939,472              |
| 3,613,053                   | 14,019,573                                  | 17,632,626              |
| 574,812                     | 2,569,475                                   | 3,144,287               |
| 3,213,400                   | 11,286,889                                  | 14,500,289              |
| 2,030,208                   | 5,861,174                                   | 7,891,382               |
| 792,847                     | 18,615,881                                  | 19,408,728              |
| 2,856,198                   | 3,538,631                                   | 6,394,829               |
| 276,346,000                 | 142,633,000                                 | 418,979,000             |
| 2,739,011                   | 10,945,784                                  | 13,684,795              |
| 2,926,352                   | 6,304,629                                   | 9,230,981               |
| 620,584                     | 3,497,331                                   | 4,117,915               |
| 26,217                      | (4,801,333)                                 | (4,775,116)             |
| 2,401,444                   | 4,781,873                                   | 7,183,317               |
| 1,927,420                   | 5,661,541                                   | 7,588,961               |
| 5,029,127                   | 8,492,210                                   | 13,521,337              |
| 3,263,010                   | 10,656,646                                  | 13,919,656              |
| 700,550                     | 2,632,148                                   | 3,332,698               |
| 5,356,176                   | 11,195,465                                  | 16,551,641              |
| 1,322,269                   | 12,207,318                                  | 13,529,587              |
| 4,052,209                   | 10,349,067                                  | 14,401,276              |
| 2,539,368                   | 8,012,515                                   | 10,551,883              |
| 3,668,395                   | 3,496,831                                   | 7,165,226               |
| 925,680                     | 6,296,219                                   | 7,221,899               |

Continued

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County    | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|----------------------|-----------|-------------------------|-----------------|---------------------|----------------------|
| Parma Heights        | Cuyahoga  | \$1,357,575             | \$6,899,583     | \$4,139,611         | \$5,271,845          |
| Pepper Pike          | Cuyahoga  | 10,126,471              | 15,139,721      | 4,295,827           | 4,813,065            |
| Richmond Heights     | Cuyahoga  | 3,625,222               | 11,832,559      | 7,109,604           | 9,304,973            |
| Rocky River          | Cuyahoga  | 11,227,571              | 24,044,098      | 8,189,008           | 9,577,630            |
| Seven Hills          | Cuyahoga  | 12,186,019              | 17,927,885      | 4,565,770           | 5,915,346            |
| Shaker Heights       | Cuyahoga  | 31,995,159              | 54,199,968      | 16,058,107          | 39,811,997           |
| Solon                | Cuyahoga  | 60,074,453              | 72,288,460      | 8,325,693           | 18,656,612           |
| South Euclid         | Cuyahoga  | 20,852,774              | 32,978,586      | 11,216,668          | 11,785,589           |
| Strongsville         | Cuyahoga  | 82,599                  | 191,777,922     | 15,670,433          | 68,571,520           |
| University Heights   | Cuyahoga  | 893,121                 | 7,902,633       | 5,551,942           | 7,184,221            |
| Warrensville Heights | Cuyahoga  | 1,720,970               | 5,587,287       | 1,509,728           | 3,363,103            |
| Westlake             | Cuyahoga  | 57,020,016              | 86,774,415      | 16,249,684          | 28,370,270           |
| Greenville           | Darke     | 5,381,702               | 8,409,469       | 2,065,914           | 2,410,909            |
| Defiance             | Defiance  | 2,595,671               | 7,494,442       | 1,949,896           | 2,694,890            |
| Delaware             | Delaware  | 5,463,197               | 12,509,552      | 2,805,217           | 6,580,755            |
| Powell               | Delaware  | 5,685,954               | 8,420,557       | 1,957,716           | 8,250,360            |
| Huron                | Erie      | 795,772                 | 3,136,243       | 1,028,176           | 1,762,430            |
| Sandusky             | Erie      | 13,655,004              | 26,205,591      | 9,877,101           | 12,850,310           |
| Vermilion            | Erie      | 3,372,460               | 6,822,752       | 2,428,491           | 3,705,636            |
| Lancaster            | Fairfield | 6,843,509               | 16,565,564      | 5,105,450           | 8,489,745            |
| Pickerington         | Fairfield | 4,717,397               | 8,097,208       | 2,167,606           | 7,686,515            |
| Washington           | Fairfield | 2,980,173               | 6,325,814       | 2,117,934           | 2,441,608            |
| Bexley               | Franklin  | 2,971,711               | 7,778,625       | 3,359,309           | 3,997,558            |
| Columbus             | Franklin  | 413,142,000             | 744,842,000     | 270,308,000         | 332,610,000          |
| Dublin               | Franklin  | 49,921,502              | 112,220,128     | 46,337,380          | 63,235,749           |
| Gahanna              | Franklin  | 29,467,530              | 37,240,871      | 5,828,062           | 7,781,342            |
| Grandview Heights    | Franklin  | 3,295,829               | 7,394,785       | 2,869,013           | 3,759,558            |
| Grove City           | Franklin  | 27,194,287              | 35,477,891      | 5,672,026           | 8,518,955            |
| Hillard              | Franklin  | 11,559,260              | 16,849,790      | 3,586,529           | 4,659,740            |
| Reynoldsburg         | Franklin  | 10,963,622              | 17,294,849      | 2,402,725           | 3,482,453            |
| Upper Arlington      | Franklin  | 52,962,228              | 69,887,342      | 9,044,210           | 24,459,194           |
| Westerville          | Franklin  | 42,159,144              | 64,061,553      | 15,011,712          | 19,324,825           |
| Whitehall            | Franklin  | 8,459,500               | 12,091,008      | 1,243,410           | 2,723,019            |
| Worthington          | Franklin  | 21,905,285              | 28,833,470      | 3,429,585           | 5,780,881            |
| Wauseon              | Fulton    | 4,272,801               | 6,119,890       | 385,753             | 636,006              |
| Chardon              | Geauga    | 1,973,497               | 4,119,142       | 1,577,282           | 4,055,435            |
| Beavercreek          | Greene    | 13,637,097              | 29,886,557      | 15,007,272          | 18,244,321           |
| Bellbrook            | Greene    | 696,635                 | 2,994,002       | 1,982,048           | 2,169,094            |
| Fairborn             | Greene    | 8,181,230               | 18,716,663      | 8,946,922           | 11,584,940           |
| Xenia                | Greene    | 4,845,983               | 12,245,981      | 4,893,258           | 6,218,970            |
| Cambridge            | Guernsey  | 3,027,204               | 7,906,031       | 3,674,105           | 4,461,670            |
| Blue Ash             | Hamilton  | 12,084,071              | 19,585,977      | 4,932,091           | 17,226,190           |
| Cheviot              | Hamilton  | 1,091,061               | 3,138,017       | 1,345,096           | 1,578,231            |
| Cincinnati           | Hamilton  | 396,168,000             | 533,306,000     | 87,446,000          | 182,095,000          |
| Deer Park            | Hamilton  | 582,008                 | 1,586,714       | 444,525             | 830,513              |
| Forest Park          | Hamilton  | 13,210,917              | 19,428,120      | 4,857,881           | 5,577,576            |
| Harrison             | Hamilton  | 3,433,324               | 6,752,739       | 2,785,337           | 3,370,378            |
| Loveland             | Hamilton  | 3,039,297               | 6,502,639       | 2,584,862           | 5,385,026            |
| Maderia              | Hamilton  | 2,712,908               | 5,343,434       | 2,043,997           | 2,378,023            |
| Montgomery           | Hamilton  | 16,333,983              | 26,705,922      | 8,796,806           | 10,140,374           |
| Mount Healthy        | Hamilton  | 815,431                 | 3,028,903       | 2,021,136           | 2,190,797            |



| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$1,081,449                 | \$546,289                                   | \$1,627,738             |
| 9,296,512                   | 1,030,144                                   | 10,326,656              |
| 92,913                      | 2,434,673                                   | 2,527,586               |
| 1,701,218                   | 12,765,250                                  | 14,466,468              |
| 3,433,210                   | 8,579,329                                   | 12,012,539              |
| 10,826,323                  | 3,561,648                                   | 14,387,971              |
| 12,375,815                  | 41,256,033                                  | 53,631,848              |
| 392,519                     | 20,800,478                                  | 21,192,997              |
| 119,784,317                 | 3,422,085                                   | 123,206,402             |
| 344,085                     | 374,327                                     | 718,412                 |
| 771,138                     | 1,453,046                                   | 2,224,184               |
| 10,364,716                  | 48,039,429                                  | 58,404,145              |
| 2,077,748                   | 3,920,812                                   | 5,998,560               |
| 2,756,575                   | 2,042,977                                   | 4,799,552               |
| 2,484,713                   | 3,444,084                                   | 5,928,797               |
| 323,194                     | (152,997)                                   | 170,197                 |
| 793,784                     | 580,029                                     | 1,373,813               |
| 4,462,395                   | 8,892,886                                   | 13,355,281              |
| 743,462                     | 2,373,654                                   | 3,117,116               |
| 2,925,445                   | 5,150,374                                   | 8,075,819               |
| 2,356,510                   | (1,945,817)                                 | 410,693                 |
| 298,103                     | 3,586,103                                   | 3,884,206               |
| 939,585                     | 2,841,482                                   | 3,781,067               |
| 181,839,000                 | 230,393,000                                 | 412,232,000             |
| 19,421,199                  | 29,563,180                                  | 48,984,379              |
| 8,691,479                   | 20,768,050                                  | 29,459,529              |
| 1,137,082                   | 2,498,145                                   | 3,635,227               |
| 9,839,219                   | 17,119,717                                  | 26,958,936              |
| 2,767,057                   | 9,422,993                                   | 12,190,050              |
| 3,157,565                   | 10,654,831                                  | 13,812,396              |
| 9,884,516                   | 35,543,632                                  | 45,428,148              |
| 6,936,659                   | 37,800,069                                  | 44,736,728              |
| 2,656,630                   | 6,711,359                                   | 9,367,989               |
| 4,055,675                   | 18,996,914                                  | 23,052,589              |
| 1,215,852                   | 4,268,032                                   | 5,483,884               |
| 343,073                     | (279,366)                                   | 63,707                  |
| 5,735,837                   | 5,906,399                                   | 11,642,236              |
| 357,821                     | 467,087                                     | 824,908                 |
| 1,684,039                   | 5,447,684                                   | 7,131,723               |
| 1,504,480                   | 4,522,531                                   | 6,027,011               |
| 853,072                     | 2,591,289                                   | 3,444,361               |
| 5,756,658                   | (3,396,871)                                 | 2,359,787               |
| 107,609                     | 1,452,177                                   | 1,559,786               |
| 180,029,000                 | 171,182,000                                 | 351,211,000             |
| 0                           | 756,201                                     | 756,201                 |
| 1,357,180                   | 12,493,364                                  | 13,850,544              |
| 1,368,907                   | 2,013,454                                   | 3,382,361               |
| 141,666                     | 975,947                                     | 1,117,613               |
| 2,557                       | 2,962,854                                   | 2,965,411               |
| 4,281,995                   | 12,283,553                                  | 16,565,548              |
| 0                           | 838,106                                     | 838,106                 |

Continued

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County    | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|------------------|-----------|-------------------------|-----------------|---------------------|----------------------|
| Norwood          | Hamilton  | \$1,871,752             | \$3,973,165     | \$1,137,673         | \$2,393,772          |
| Reading          | Hamilton  | 4,523,792               | 5,880,937       | 1,011,420           | 2,738,740            |
| Sharonville      | Hamilton  | 11,226,090              | 16,428,138      | 2,587,109           | 5,106,448            |
| Silverton        | Hamilton  | 1,115,197               | 2,284,100       | 956,618             | 1,241,977            |
| Springdale       | Hamilton  | 6,026,033               | 13,066,946      | 3,408,903           | 5,897,421            |
| St. Bernard      | Hamilton  | 8,369,478               | 10,159,536      | 807,749             | 5,875,510            |
| Wyoming          | Hamilton  | 6,231,843               | 9,885,382       | 2,934,317           | 5,790,329            |
| Findlay          | Hancock   | 11,062,672              | 19,041,555      | 3,862,214           | 7,634,399            |
| Kenton           | Hardin    | 1,588,190               | 3,442,157       | 1,257,032           | 1,465,932            |
| Napoleon         | Henry     | 5,168,745               | 8,977,095       | 2,787,471           | 3,081,144            |
| Hillsboro        | Highland  | 1,533,535               | 4,411,762       | 790,347             | 1,750,882            |
| Logan            | Hocking   | 1,880,939               | 3,479,854       | 994,540             | 1,122,013            |
| Bellevue         | Huron     | 4,241,019               | 10,290,500      | 1,879,918           | 2,227,801            |
| Norwalk          | Huron     | 6,602,881               | 11,338,702      | 1,957,051           | 2,672,271            |
| Willard          | Huron     | 7,295,148               | 8,938,315       | 726,010             | 990,200              |
| Jackson          | Jackson   | 837,758                 | 2,207,318       | 915,559             | 4,458,655            |
| Wellston         | Jackson   | 3,137,134               | 5,178,841       | 1,184,691           | 1,422,102            |
| Toronto          | Jefferson | 1,052,851               | 2,721,140       | 1,539,995           | 1,552,274            |
| Mount Vernon     | Knox      | 5,786,979               | 9,517,870       | 2,817,571           | 3,994,629            |
| Eastlake         | Lake      | 7,266,784               | 16,309,447      | 7,249,019           | 21,059,363           |
| Mentor           | Lake      | 23,257,073              | 54,695,176      | 23,430,083          | 30,143,210           |
| Painesville      | Lake      | 7,250,738               | 14,977,409      | 3,051,727           | 7,192,501            |
| Wickliffe        | Lake      | 16,125,292              | 22,925,653      | 3,791,676           | 4,426,316            |
| Willoughby       | Lake      | 21,860,067              | 35,287,709      | 7,155,144           | 14,370,999           |
| Willoughby Hills | Lake      | 3,331,625               | 6,937,606       | 3,156,982           | 5,092,421            |
| Willowick        | Lake      | 6,408,349               | 12,684,172      | 5,845,396           | 8,347,795            |
| Ironton          | Lawrence  | 3,004,710               | 4,778,222       | 1,297,428           | 1,743,028            |
| Heath            | Licking   | 8,395,099               | 11,038,281      | 1,671,985           | 4,258,494            |
| Newark           | Licking   | 15,658,235              | 29,589,181      | 10,255,134          | 25,643,504           |
| Pataskala        | Licking   | 1,670,295               | 4,395,602       | 2,494,094           | 2,624,110            |
| Bellefontaine    | Logan     | 8,246,997               | 10,434,927      | 1,140,495           | 4,403,851            |
| Amherst          | Lorain    | 12,529,436              | 16,013,264      | 2,761,552           | 3,381,621            |
| Avon             | Lorain    | 9,773,388               | 18,710,081      | 7,170,398           | 13,359,732           |
| Elyria           | Lorain    | 11,582,769              | 29,999,791      | 9,568,340           | 13,406,961           |
| Lorain           | Lorain    | 13,159,616              | 42,834,598      | 10,661,476          | 18,435,118           |
| North Ridgeville | Lorain    | 5,076,425               | 10,962,821      | 5,038,600           | 7,221,122            |
| Oberlin          | Lorain    | 7,272,644               | 8,556,043       | 814,301             | 1,337,739            |
| Sheffield Lake   | Lorain    | 1,065,300               | 3,038,677       | 1,863,523           | 2,083,080            |
| Maumee           | Lucas     | 41,687,113              | 49,183,934      | 4,587,057           | 5,755,273            |
| Oregon           | Lucas     | 17,884,463              | 30,650,884      | 10,190,317          | 13,070,454           |
| Sylvania         | Lucas     | 25,463,798              | 31,203,152      | 3,891,374           | 4,595,029            |
| Toledo           | Lucas     | 47,119,000              | 166,249,000     | 56,089,000          | 125,310,000          |
| London           | Madison   | 1,752,999               | 5,010,751       | 1,362,551           | 2,695,502            |
| Canfield         | Mahoning  | 1,894,482               | 2,243,060       | 0                   | 236,605              |
| Youngstown       | Mahoning  | 4,969,301               | 40,987,642      | 23,541,325          | 38,221,727           |
| Marion           | Marion    | 6,422,016               | 13,734,013      | 3,123,378           | 5,103,162            |
| Brunswick        | Medina    | 16,466,558              | 31,823,311      | 8,472,865           | 12,913,595           |
| Medina           | Medina    | 15,207,702              | 25,242,289      | 7,165,854           | 9,997,394            |
| Wadsworth        | Medina    | 10,413,682              | 16,791,525      | 3,401,031           | 4,667,111            |
| Celina           | Mercer    | 1,225,458               | 3,361,929       | 1,438,486           | 2,979,427            |
| Piqua            | Miami     | 11,057,567              | 18,010,403      | 2,392,004           | 6,208,539            |

| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$152,366                   | \$1,427,027                                 | \$1,579,393             |
| 174,499                     | 2,967,698                                   | 3,142,197               |
| 5,496,238                   | 5,825,452                                   | 11,321,690              |
| 168,730                     | 873,393                                     | 1,042,123               |
| 1,547,210                   | 5,622,315                                   | 7,169,525               |
| 232,793                     | 4,051,233                                   | 4,284,026               |
| 1,205,602                   | 2,889,451                                   | 4,095,053               |
| 2,930,622                   | 8,476,534                                   | 11,407,156              |
| 399,016                     | 1,577,209                                   | 1,976,225               |
| 1,572,966                   | 4,322,985                                   | 5,895,951               |
| 1,060,714                   | 1,600,166                                   | 2,660,880               |
| 148,670                     | 2,209,171                                   | 2,357,841               |
| 2,216,758                   | 5,845,941                                   | 8,062,699               |
| 1,693,720                   | 6,972,711                                   | 8,666,431               |
| 459,827                     | 7,488,288                                   | 7,948,115               |
| 303,153                     | (2,554,490)                                 | (2,251,337)             |
| 638,576                     | 3,118,163                                   | 3,756,739               |
| 345,161                     | 823,705                                     | 1,168,866               |
| 1,228,590                   | 4,294,651                                   | 5,523,241               |
| 299,612                     | (5,049,528)                                 | (4,749,916)             |
| 6,308,827                   | 18,243,139                                  | 24,551,966              |
| 1,377,321                   | 6,407,587                                   | 7,784,908               |
| 2,342,292                   | 16,157,045                                  | 18,499,337              |
| 9,208,636                   | 11,708,074                                  | 20,916,710              |
| 1,482,688                   | 362,497                                     | 1,845,185               |
| 2,008,174                   | 2,328,203                                   | 4,336,377               |
| 70,794                      | 2,964,400                                   | 3,035,194               |
| 1,848,680                   | 4,931,107                                   | 6,779,787               |
| 5,240,944                   | (1,295,267)                                 | 3,945,677               |
| 70,407                      | 1,701,085                                   | 1,771,492               |
| 733,897                     | 5,297,179                                   | 6,031,076               |
| 1,679,433                   | 10,952,210                                  | 12,631,643              |
| 2,446,689                   | 2,903,660                                   | 5,350,349               |
| 9,226,207                   | 7,366,623                                   | 16,592,830              |
| 15,503,740                  | 8,895,740                                   | 24,399,480              |
| 1,055,914                   | 2,685,785                                   | 3,741,699               |
| 0                           | 7,218,304                                   | 7,218,304               |
| 377,158                     | 578,439                                     | 955,597                 |
| 2,283,921                   | 41,144,740                                  | 43,428,661              |
| 2,885,113                   | 14,695,317                                  | 17,580,430              |
| 1,659,244                   | 24,948,879                                  | 26,608,123              |
| 47,295,000                  | (6,356,000)                                 | 40,939,000              |
| 1,055,609                   | 1,259,640                                   | 2,315,249               |
| 225,582                     | 1,780,873                                   | 2,006,455               |
| 6,437,043                   | (3,671,128)                                 | 2,765,915               |
| 2,799,637                   | 5,831,214                                   | 8,630,851               |
| 6,038,317                   | 12,871,399                                  | 18,909,716              |
| 4,095,759                   | 11,149,136                                  | 15,244,895              |
| 2,746,204                   | 9,378,210                                   | 12,124,414              |
| 172,987                     | 209,515                                     | 382,502                 |
| 1,794,035                   | 10,007,829                                  | 11,801,864              |
| Continued                   |                                             |                         |

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities |
|-----------------|------------|-------------------------|-----------------|---------------------|----------------------|
| Tipp City       | Miami      | \$4,050,830             | \$7,250,070     | \$869,707           | \$2,378,042          |
| Troy            | Miami      | 17,031,097              | 25,158,883      | 4,602,392           | 5,245,588            |
| Centerville     | Montgomery | 15,904,784              | 36,866,179      | 18,599,062          | 19,562,254           |
| Clayton         | Montgomery | 2,179,147               | 5,254,076       | 2,675,342           | 3,901,439            |
| Dayton          | Montgomery | 69,255,813              | 152,753,954     | 32,251,122          | 58,084,307           |
| Englewood       | Montgomery | 8,935,595               | 12,612,411      | 2,044,396           | 2,946,566            |
| Huber Heights   | Montgomery | 19,049,965              | 38,404,467      | 14,632,741          | 23,103,283           |
| Kettering       | Montgomery | 33,912,441              | 54,403,072      | 14,803,491          | 18,981,936           |
| Miamisburg      | Montgomery | 8,053,725               | 14,075,138      | 3,810,030           | 4,538,198            |
| Moraine         | Montgomery | 21,810,536              | 27,260,705      | 2,271,519           | 4,873,131            |
| Oakwood         | Montgomery | 21,362,864              | 25,405,956      | 3,091,640           | 7,766,799            |
| Riverside       | Montgomery | 5,447,999               | 9,761,191       | 3,653,910           | 6,503,153            |
| Trotwood        | Montgomery | 4,515,294               | 11,010,047      | 5,591,793           | 10,289,720           |
| Union           | Montgomery | 575,218                 | 1,909,957       | 1,265,901           | 1,730,363            |
| Vandalia        | Montgomery | 16,770,972              | 23,001,548      | 5,011,275           | 5,747,520            |
| West Carrollton | Montgomery | 6,685,407               | 8,397,655       | 1,493,332           | 1,836,226            |
| Zanesville      | Muskingum  | 6,216,015               | 13,513,628      | 3,780,486           | 5,130,474            |
| Port Clinton    | Ottawa     | 1,635,649               | 4,091,120       | 1,636,761           | 1,808,521            |
| Waverly         | Pike       | 1,123,991               | 3,133,583       | 1,761,362           | 2,719,877            |
| Aurora          | Portage    | 10,603,853              | 16,618,857      | 4,756,613           | 6,172,538            |
| Kent            | Portage    | 17,204,012              | 29,251,829      | 6,675,113           | 13,224,384           |
| Ravenna         | Portage    | 6,870,521               | 13,926,411      | 2,077,951           | 2,999,579            |
| Streetsboro     | Portage    | 4,660,428               | 8,602,618       | 2,922,146           | 4,838,666            |
| Eaton           | Preble     | 3,907,480               | 6,092,058       | 1,455,692           | 1,841,041            |
| Mansfield       | Richland   | 23,463,036              | 38,991,389      | 9,662,252           | 14,352,020           |
| Shelby          | Richland   | 4,835,608               | 7,280,385       | 1,626,142           | 2,178,840            |
| Chillicothe     | Ross       | 5,820,415               | 10,696,306      | 2,609,660           | 3,748,931            |
| Clyde           | Sandusky   | 2,772,609               | 4,237,598       | 591,212             | 869,351              |
| Fremont         | Sandusky   | 11,277,755              | 15,479,800      | 1,891,335           | 2,601,027            |
| Portsmouth      | Scioto     | 4,745,958               | 10,856,929      | 3,671,125           | 6,470,118            |
| Fostoria        | Seneca     | 2,286,878               | 7,098,876       | 2,854,865           | 3,918,245            |
| Tiffin          | Seneca     | 4,124,530               | 9,466,081       | 3,913,844           | 4,653,689            |
| Sidney          | Shelby     | 9,016,564               | 15,223,561      | 4,285,660           | 5,957,596            |
| Alliance        | Stark      | 5,771,969               | 13,501,926      | 3,953,971           | 4,972,099            |
| Canton          | Stark      | 17,045,003              | 47,009,544      | 15,458,849          | 20,354,758           |
| Louisville      | Stark      | 1,022,788               | 2,467,603       | 813,637             | 1,361,964            |
| Massillon       | Stark      | 5,773,137               | 16,088,842      | 3,998,073           | 5,958,976            |
| North Canton    | Stark      | 16,227,779              | 19,992,737      | 2,225,218           | 2,841,657            |
| Akron           | Summit     | 40,727,066              | 180,331,111     | 66,709,508          | 125,922,112          |
| Barberton       | Summit     | 11,116,890              | 16,975,149      | 2,777,207           | 11,263,158           |
| Cuyahoga Falls  | Summit     | 15,497,756              | 38,690,619      | 15,483,466          | 24,417,844           |
| Fairlawn        | Summit     | 20,346,460              | 27,668,634      | 5,874,075           | 7,696,232            |
| Green           | Summit     | 12,180,133              | 17,621,202      | 4,040,279           | 6,595,113            |
| Hudson          | Summit     | 35,911,081              | 49,385,467      | 10,385,642          | 23,822,017           |
| Macedonia       | Summit     | 1,457,025               | 7,285,387       | 4,519,495           | 8,108,903            |
| Munroe Falls    | Summit     | 2,104,648               | 3,158,126       | 920,938             | 1,081,747            |
| Norton          | Summit     | 2,076,436               | 4,834,975       | 1,856,036           | 6,210,677            |
| Stow            | Summit     | 24,921,570              | 11,039,266      | 4,106,034           | 5,036,952            |
| Tallmadge       | Summit     | 3,924,281               | 9,905,247       | 4,546,279           | 5,743,614            |
| Twinsburg       | Summit     | 17,700,504              | 24,113,377      | 2,859,255           | 5,182,515            |
| Cortland        | Trumbull   | 1,419,130               | 3,734,176       | 2,178,706           | 2,263,579            |

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| <u>City</u>      | <u>County</u> | <u>Cash and<br/>Investments</u> | <u>Total<br/>Assets</u> | <u>Deferred<br/>Revenue</u> | <u>Total<br/>Liabilities</u> |
|------------------|---------------|---------------------------------|-------------------------|-----------------------------|------------------------------|
| Girard           | Trumbull      | \$1,192,103                     | \$4,721,742             | \$1,708,979                 | \$3,303,336                  |
| Hubbard          | Trumbull      | 944,721                         | 1,895,661               | 666,188                     | 874,318                      |
| Niles            | Trumbull      | 17,451,592                      | 20,316,553              | 2,077,945                   | 2,617,982                    |
| Warren           | Trumbull      | 7,546,104                       | 19,240,502              | 4,508,048                   | 8,140,514                    |
| Dover            | Tuscarawas    | 3,975,005                       | 7,295,902               | 2,420,549                   | 5,386,586                    |
| New Philadelphia | Tuscarawas    | 5,965,012                       | 11,944,115              | 4,010,208                   | 4,537,800                    |
| Uhrichsville     | Tuscarawas    | 1,406,654                       | 3,410,861               | 1,354,775                   | 1,660,864                    |
| Marysville       | Union         | 3,173,190                       | 8,745,172               | 4,165,509                   | 4,929,033                    |
| Franklin         | Warren        | 5,381,412                       | 15,203,720              | 8,710,473                   | 11,316,725                   |
| Lebanon          | Warren        | 8,715,408                       | 18,202,546              | 6,439,378                   | 13,087,961                   |
| Mason City       | Warren        | 27,080,578                      | 41,616,410              | 10,851,553                  | 21,241,432                   |
| Springboro       | Warren        | 3,431,373                       | 10,391,296              | 3,757,593                   | 9,271,408                    |
| Belpre           | Washington    | 567,100                         | 1,383,774               | 496,940                     | 564,933                      |
| Marietta         | Washington    | 8,625,354                       | 12,351,354              | 1,945,191                   | 2,801,975                    |
| Orrville         | Wayne         | 4,141,711                       | 6,235,093               | 1,025,313                   | 1,336,998                    |
| Rittman          | Wayne         | 1,680,100                       | 3,166,021               | 965,421                     | 1,302,244                    |
| Wooster          | Wayne         | 19,121,003                      | 26,936,986              | 6,025,181                   | 7,487,024                    |
| Bowling Green    | Wood          | 21,127,282                      | 31,736,512              | 6,772,959                   | 7,767,908                    |
| Perrysburg       | Wood          | 6,970,311                       | 14,078,334              | 4,541,695                   | 18,298,009                   |
| Rossford         | Wood          | 639,296                         | 4,851,370               | 3,489,132                   | 6,499,240                    |
| Upper Sandusky   | Wyandot       | 1,076,996                       | 2,395,414               | 497,324                     | 887,370                      |

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City              | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|-------------------|------------|-----------------------|---------------------|----------------|-------------------------|
| Delphos           | Allen      | \$1,775,793           | \$0                 | \$0            | \$272,027               |
| Ashland           | Ashland    | 6,413,643             | 0                   | 0              | 755,235                 |
| Ashtabula         | Ashtabula  | 1,089,622             | 5,370,361           | 0              | 56,439                  |
| Conneaut          | Ashtabula  | 225,542               | 1,993,817           | 0              | 47,722                  |
| Geneva            | Ashtabula  | 394,289               | 1,706,154           | 0              | 143,705                 |
| Athens            | Athens     | 4,856,895             | 0                   | 0              | 455,348                 |
| Nelsonville       | Athens     | 154,223               | 737,960             | 0              | 558                     |
| St. Marys         | Auglaize   | 1,072,956             | 2,305,124           | 0              | 265,634                 |
| Wapakoneta        | Auglaize   | 334,119               | 1,986,327           | 604,118        | 217,271                 |
| Martins Ferry     | Belmont    | 909,805               | 0                   | 0              | 73,931                  |
| St. Clairsville   | Belmont    | 479,904               | 0                   | 0              | 0                       |
| Fairfield         | Butler     | 13,032,445            | 0                   | 0              | 610,245                 |
| Hamilton          | Butler     | 4,988,229             | 15,170,862          | 0              | 9,803,863               |
| Middletown        | Butler     | 3,665,979             | 12,735,723          | 0              | 2,940,323               |
| Monroe            | Butler     | 419,962               | 2,341,842           | 0              | 702                     |
| Oxford            | Butler     | 705,495               | 5,649,198           | 0              | 405,511                 |
| Urbana            | Champaign  | 344,828               | 2,161,200           | 0              | 396,812                 |
| New Carlisle      | Clark      | 135,033               | 837,653             | 0              | 0                       |
| Springfield       | Clark      | 0                     | 19,466,469          | 6,201,524      | 992,238                 |
| Milford           | Clermont   | 551,428               | 1,916,771           | 0              | 166,128                 |
| Wilmington        | Clinton    | 4,338,520             | 0                   | 0              | 322,197                 |
| East Liverpool    | Columbiana | 3,103,210             | 0                   | 0              | 0                       |
| East Palestine    | Columbiana | 797,937               | 0                   | 0              | 132,476                 |
| Salem             | Columbiana | 571,815               | 0                   | 0              | 50,654                  |
| Coshocton         | Coshocton  | 481,286               | 1,981,901           | 0              | 565,265                 |
| Bucyrus           | Crawford   | 581,699               | 2,489,293           | 34,627         | 428,653                 |
| Galion            | Crawford   | 3,736,902             | 0                   | 0              | 2,216,082               |
| Bay village       | Cuyahoga   | 2,986,248             | 4,067,452           | 0              | 24,288                  |
| Beachwood         | Cuyahoga   | 3,253,198             | 15,456,366          | 0              | 715,656                 |
| Bedford           | Cuyahoga   | 2,374,061             | 9,322,150           | 0              | 277,153                 |
| Berea             | Cuyahoga   | 1,216,449             | 6,587,021           | 253,682        | 84,614                  |
| Brecksville       | Cuyahoga   | 1,587,585             | 9,200,006           | 0              | 41,379                  |
| Broadview Heights | Cuyahoga   | 6,556,426             | 0                   | 0              | 510,481                 |
| Brook Park        | Cuyahoga   | 1,988,363             | 15,293,839          | 153,885        | 843,226                 |
| Brooklyn          | Cuyahoga   | 1,001,116             | 9,008,376           | 0              | 880,019                 |
| Cleveland         | Cuyahoga   | 48,320,000            | 248,180,000         | 0              | 18,690,000              |
| Cleveland Heights | Cuyahoga   | 4,923,748             | 19,514,488          | 5,439,583      | 1,972,398               |
| Euclid            | Cuyahoga   | 21,387,965            | 0                   | 0              | 2,430,993               |
| Fairview Park     | Cuyahoga   | 2,990,995             | 3,393,087           | 0              | 12,107                  |
| Garfield Heights  | Cuyahoga   | 5,402,676             | 6,708,758           | 0              | 1,256,316               |
| Highland Heights  | Cuyahoga   | 701,544               | 5,794,158           | 0              | 111,300                 |
| Independence      | Cuyahoga   | 1,796,660             | 17,641,640          | 0              | 168,400                 |
| Lakewood          | Cuyahoga   | 23,095,423            | 0                   | 0              | 492,079                 |
| Lyndhurst         | Cuyahoga   | 7,926,821             | 0                   | 0              | 94,100                  |
| Maple Heights     | Cuyahoga   | 2,238,210             | 0                   | 0              | 79,722                  |
| Mayfield Heights  | Cuyahoga   | 3,611,285             | 8,186,973           | 207,482        | 125,803                 |
| Middleburg Hts    | Cuyahoga   | 1,299,341             | 7,167,390           | 601,078        | 32,047                  |

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

| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$2,848,381                 | \$2,023,647                                 | \$4,872,028             |
| 6,514,477                   | 13,398,818                                  | 19,913,295              |
| 4,909,408                   | 12,394,517                                  | 17,303,925              |
| 311,455                     | 1,041,182                                   | 1,352,637               |
| 63,777,261                  | 30,892,386                                  | 94,669,647              |
| 1,408,064                   | 8,257,781                                   | 9,665,845               |
| 5,781,143                   | 9,520,041                                   | 15,301,184              |
| 8,382,198                   | 27,038,938                                  | 35,421,136              |
| 1,617,788                   | 7,919,152                                   | 9,536,940               |
| 2,289,060                   | 20,098,514                                  | 22,387,574              |
| 5,778,496                   | 11,860,661                                  | 17,639,157              |
| 3,622,914                   | (364,876)                                   | 3,258,038               |
| 1,584,021                   | (863,694)                                   | 720,327                 |
| 4,259                       | 175,335                                     | 179,594                 |
| 4,730,706                   | 12,523,322                                  | 17,254,028              |
| 302,753                     | 6,258,676                                   | 6,561,429               |
| 1,248,756                   | 7,134,398                                   | 8,383,154               |
| 428,354                     | 1,854,245                                   | 2,282,599               |
| 34,770                      | 378,936                                     | 413,706                 |
| 5,401,414                   | 5,044,905                                   | 10,446,319              |
| 6,081,500                   | 9,945,945                                   | 16,027,445              |
| 4,377,935                   | 6,548,897                                   | 10,926,832              |
| 1,111,038                   | 2,652,914                                   | 3,763,952               |
| 132,412                     | 4,118,605                                   | 4,251,017               |
| 8,332,751                   | 16,306,618                                  | 24,639,369              |
| 546,954                     | 4,554,591                                   | 5,101,545               |
| 245,594                     | 6,701,781                                   | 6,947,375               |
| 1,010,035                   | 2,358,212                                   | 3,368,247               |
| 1,224,065                   | 11,654,708                                  | 12,878,773              |
| 2,710,929                   | 1,675,882                                   | 4,386,811               |
| 1,194,284                   | 1,986,347                                   | 3,180,631               |
| 1,056,293                   | 3,756,099                                   | 4,812,392               |
| 1,053,754                   | 8,212,211                                   | 9,265,965               |
| 2,807,843                   | 5,721,984                                   | 8,529,827               |
| 10,818,787                  | 15,835,999                                  | 26,654,786              |
| 139,240                     | 966,399                                     | 1,105,639               |
| 6,231,620                   | 3,898,246                                   | 10,129,866              |
| 341,608                     | 16,809,472                                  | 17,151,080              |
| 56,429,917                  | (2,020,918)                                 | 54,408,999              |
| 4,637,826                   | 1,074,165                                   | 5,711,991               |
| 7,456,035                   | 6,816,740                                   | 14,272,775              |
| 5,838,157                   | 14,134,245                                  | 19,972,402              |
| 2,783,147                   | 8,242,942                                   | 11,026,089              |
| 4,034,673                   | 21,528,777                                  | 25,563,450              |
| 178,694                     | (1,002,210)                                 | (823,516)               |
| 116,837                     | 1,959,542                                   | 2,076,379               |
| 1,090,213                   | (2,465,915)                                 | (1,375,702)             |
| 2,278,014                   | 3,724,300                                   | 6,002,314               |
| 706,536                     | 3,455,097                                   | 4,161,633               |
| 4,005,609                   | 14,925,253                                  | 18,930,862              |
| 5,243                       | 1,465,354                                   | 1,470,597               |
|                             |                                             | Continued               |

| Reserved<br>Fund<br>Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Equity |
|-----------------------------|---------------------------------------------|-------------------------|
| \$7,361                     | \$1,411,045                                 | \$1,418,406             |
| 43,006                      | 978,337                                     | 1,021,343               |
| 611,331                     | 17,087,240                                  | 17,698,571              |
| 9,268,212                   | 1,831,776                                   | 11,099,988              |
| 550,884                     | 1,358,432                                   | 1,909,316               |
| 820,392                     | 6,585,923                                   | 7,406,315               |
| 248,379                     | 1,501,618                                   | 1,749,997               |
| 750,185                     | 3,065,954                                   | 3,816,139               |
| 291,729                     | 3,595,266                                   | 3,886,995               |
| 3,119,394                   | 1,995,191                                   | 5,114,585               |
| 8,234,766                   | 12,140,212                                  | 20,374,978              |
| 2,872,051                   | (1,752,163)                                 | 1,119,888               |
| 19,545                      | 799,296                                     | 818,841                 |
| 1,018,383                   | 8,530,996                                   | 9,549,379               |
| 471,228                     | 4,426,867                                   | 4,898,095               |
| 43,881                      | 1,819,896                                   | 1,863,777               |
| 4,489,730                   | 14,960,232                                  | 19,449,962              |
| 5,278,899                   | 18,689,705                                  | 23,968,604              |
| 1,603,913                   | (5,823,588)                                 | (4,219,675)             |
| 137,804                     | (1,785,674)                                 | (1,647,870)             |
| 4,290,711                   | (2,782,667)                                 | 1,508,044               |



| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$475,679              | \$0                    | \$42,758                    | \$180,256            | \$2,746,513       |
| 1,226,636              | 0                      | 489,062                     | 90,138               | 8,974,714         |
| 2,044,680              | 0                      | 736,493                     | 364,741              | 9,662,336         |
| 896,515                | 43,584                 | 385,664                     | 106,312              | 3,699,156         |
| 529,103                | 0                      | 141,456                     | 42,517               | 2,957,224         |
| 1,462,787              | 0                      | 1,342,433                   | 119,275              | 8,236,738         |
| 269,951                | 0                      | 101,368                     | 45,082               | 1,309,142         |
| 505,866                | 0                      | 100,224                     | 168,390              | 4,418,194         |
| 557,426                | 0                      | 79,932                      | 342,606              | 4,121,799         |
| 448,815                | 0                      | 33,038                      | 258,974              | 1,724,563         |
| 365,081                | 0                      | 46,539                      | 195,857              | 1,087,381         |
| 2,674,377              | 22,020                 | 1,181,430                   | 610,386              | 18,130,903        |
| 4,591,989              | 0                      | 1,903,119                   | 1,038,705            | 37,496,767        |
| 4,335,744              | 0                      | 274,218                     | 1,530,568            | 25,482,555        |
| 812,440                | 0                      | 494,187                     | 512,978              | 4,582,111         |
| 1,448,038              | 0                      | 547,249                     | 312,234              | 9,067,725         |
| 921,302                | 0                      | 600,410                     | 165,712              | 4,590,264         |
| 149,759                | 0                      | 48,646                      | 35,359               | 1,206,450         |
| 77,105                 | 0                      | 1,800,803                   | 890,095              | 29,428,234        |
| 687,150                | 0                      | 263,372                     | 98,622               | 3,683,471         |
| 995,839                | 0                      | 705,765                     | 1,114,653            | 7,476,974         |
| 1,700,011              | 1,365                  | 603,003                     | 92,423               | 5,500,012         |
| 167,651                | 1,476                  | 20,214                      | 156,001              | 1,275,755         |
| 445,072                | 0                      | 149,333                     | 382,457              | 1,599,331         |
| 974,246                | 0                      | 31,606                      | 214,364              | 4,248,668         |
| 660,061                | 0                      | 61,781                      | 212,220              | 4,468,334         |
| 1,166,057              | 0                      | 61,807                      | 374,230              | 7,555,078         |
| 3,273,248              | 0                      | 316,870                     | 245,855              | 10,913,961        |
| 2,975,563              | 0                      | 718,077                     | 2,233,234            | 25,352,094        |
| 1,929,926              | 0                      | 928,345                     | 205,528              | 15,037,163        |
| 1,754,668              | 61                     | 1,455,286                   | 195,907              | 11,547,688        |
| 1,373,489              | 0                      | 545,336                     | 548,747              | 13,296,542        |
| 515,954                | 11,195                 | 1,616,210                   | 97,869               | 9,308,135         |
| 1,469,630              | 0                      | 724,469                     | 547,368              | 21,020,780        |
| 879,196                | 0                      | 852,846                     | 609,656              | 13,231,209        |
| 87,477,000             | 0                      | 24,969,000                  | 15,184,000           | 442,820,000       |
| 715,305                | 54,009                 | 2,511,407                   | 1,604,989            | 36,735,927        |
| 3,498,503              | 0                      | 1,554,866                   | 425,670              | 29,297,997        |
| 1,887,497              | 0                      | 287,635                     | 108,807              | 8,680,128         |
| 2,844,860              | 0                      | 871,407                     | 885,365              | 17,969,382        |
| 335,233                | 41,583                 | 494,089                     | 202,442              | 7,680,349         |
| 1,006,049              | 0                      | 678,175                     | 622,303              | 21,913,227        |
| 6,633,137              | 1,061                  | 1,761,493                   | 1,492,257            | 33,475,450        |
| 2,673,006              | 0                      | 1,134,604                   | 64,006               | 11,892,537        |
| 3,261,378              | 0                      | 1,252,740                   | 581,273              | 7,413,323         |
| 1,373,759              | 0                      | 493,657                     | 633,529              | 14,632,488        |
| 1,087,207              | 0                      | 704,593                     | 481,968              | 11,373,624        |

Continued

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County    | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|----------------------|-----------|-----------------------|---------------------|----------------|-------------------------|
| North Olmsted        | Cuyahoga  | \$5,089,375           | \$7,933,976         | \$0            | \$634,506               |
| North Royalton       | Cuyahoga  | 859,984               | 6,260,510           | 0              | 228,035                 |
| Olmstead Falls       | Cuyahoga  | 2,634,770             | 0                   | 0              | 135,436                 |
| Parma                | Cuyahoga  | 3,707,878             | 18,289,806          | 0              | 580,206                 |
| Parma Heights        | Cuyahoga  | 8,520,755             | 0                   | 0              | 13,151                  |
| Pepper Pike          | Cuyahoga  | 1,226,688             | 3,418,117           | 0              | 62,995                  |
| Richmond Heights     | Cuyahoga  | 1,349,316             | 4,165,685           | 0              | 44,398                  |
| Rocky River          | Cuyahoga  | 3,360,060             | 7,770,663           | 90,385         | 54,967                  |
| Seven Hills          | Cuyahoga  | 805,031               | 0                   | 0              | 9,995                   |
| Shaker Heights       | Cuyahoga  | 6,034,146             | 18,648,908          | 1,594,076      | 2,177,237               |
| Solon                | Cuyahoga  | 734,010               | 21,324,203          | 643,448        | 768,281                 |
| South Euclid         | Cuyahoga  | 3,686,307             | 5,729,709           | 0              | 84,734                  |
| Strongsville         | Cuyahoga  | 601,173               | 16,066,470          | 177,849        | 128,524                 |
| University Heights   | Cuyahoga  | 2,101,884             | 4,977,627           | 0              | 197,562                 |
| Warrensville Heights | Cuyahoga  | 1,048,292             | 9,171,938           | 46,469         | 348,075                 |
| Westlake             | Cuyahoga  | 8,174,055             | 10,050,201          | 0              | 216,506                 |
| Greenville           | Darke     | 1,388,434             | 3,986,236           | 448,695        | 172,959                 |
| Defiance             | Defiance  | 503,097               | 4,267,049           | 0              | 375,319                 |
| Delaware             | Delaware  | 1,248,520             | 6,172,658           | 0              | 1,063,089               |
| Powell               | Delaware  | 233,650               | 2,582,992           | 0              | 5,135                   |
| Huron                | Erie      | 210,893               | 1,923,093           | 0              | 433,552                 |
| Sandusky             | Erie      | 1,493,763             | 6,404,770           | 3,419,441      | 313,703                 |
| Vermilion            | Erie      | 2,703,227             | 0                   | 0              | 104,340                 |
| Lancaster            | Fairfield | 12,813,355            | 0                   | 0              | 1,284,855               |
| Pickerington         | Fairfield | 558,981               | 2,983,581           | 0              | 520,809                 |
| Washington           | Fairfield | 3,043,895             | 0                   | 0              | 165,403                 |
| Bexley               | Franklin  | 847,672               | 5,186,062           | 0              | 571,437                 |
| Columbus             | Franklin  | 41,520,000            | 326,612,000         | 0              | 27,794,000              |
| Dublin               | Franklin  | 0                     | 37,371,959          | 0              | 234,386                 |
| Gahanna              | Franklin  | 1,181,575             | 12,330,215          | 640,650        | 633,867                 |
| Grandview Heights    | Franklin  | 1,399,497             | 3,538,669           | 0              | 594,891                 |
| Grove City           | Franklin  | 1,112,589             | 15,248,743          | 584,798        | 133,607                 |
| Hillard              | Franklin  | 1,174,008             | 8,003,456           | 0              | 965,663                 |
| Reynoldsburg         | Franklin  | 455,915               | 0                   | 0              | 93,002                  |
| Upper Arlington      | Franklin  | 8,872,280             | 12,386,901          | 4,149,899      | 560,015                 |
| Westerville          | Franklin  | 2,495,841             | 13,784,049          | 0              | 387,924                 |
| Whitehall            | Franklin  | 384,192               | 13,553,433          | 0              | 15,995                  |
| Worthington          | Franklin  | 1,152,054             | 8,656,338           | 125,173        | 1,080,136               |
| Wauseon              | Fulton    | 1,789,812             | 0                   | 0              | 578,239                 |
| Chardon              | Geauga    | 341,195               | 2,461,624           | 1,060          | 628,366                 |
| Beavercreek          | Greene    | 924,295               | 0                   | 0              | 63,612                  |
| Bellbrook            | Greene    | 303,352               | 0                   | 0              | 16,873                  |
| Fairborn             | Greene    | 2,432,365             | 6,150,816           | 0              | 3,247,570               |
| Xenia                | Greene    | 0                     | 3,230,210           | 3,079,393      | 188,187                 |
| Cambridge            | Guernsey  | 3,139,804             | 0                   | 0              | 41                      |
| Blue Ash             | Hamilton  | 2,058,148             | 16,532,390          | 682,029        | 142,240                 |
| Cheviot              | Hamilton  | 666,155               | 1,763,080           | 0              | 16,692                  |

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

| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$2,847,117            | \$0                    | \$1,113,826                 | \$390,169            | \$18,008,969      |
| 961,289                | 0                      | 690,502                     | 258,241              | 9,258,561         |
| 407,885                | 0                      | 432,868                     | 167,015              | 3,777,974         |
| 6,691,629              | 0                      | 2,818,536                   | 1,045,814            | 33,133,869        |
| 1,458,289              | 0                      | 486,699                     | 219,426              | 10,698,320        |
| 1,986,347              | 0                      | 101,938                     | 503,364              | 7,299,449         |
| 493,201                | 0                      | 278,509                     | 449,518              | 6,780,627         |
| 1,427,122              | 0                      | 2,797,922                   | 440,609              | 15,941,728        |
| 831,924                | 0                      | 294,980                     | 288,686              | 2,230,616         |
| 1,157,328              | 0                      | 1,000,563                   | 1,711,486            | 32,323,744        |
| 1,646,131              | 0                      | 945,666                     | 3,242,675            | 29,304,414        |
| 2,129,756              | 0                      | 1,053,538                   | 477,368              | 13,161,412        |
| 2,251,473              | 0                      | 1,375,407                   | 747,559              | 21,348,455        |
| 1,640,589              | 1,522                  | 650,101                     | 169,042              | 9,738,327         |
| 1,057,408              | 0                      | 704,382                     | 402,102              | 12,778,666        |
| 2,670,698              | 45,419                 | 923,310                     | 2,414,735            | 24,494,924        |
| 676,172                | 0                      | 248,280                     | 227,632              | 7,148,408         |
| 1,015,660              | 0                      | 814,040                     | 209,230              | 7,184,395         |
| 1,748,292              | 0                      | 741,040                     | 437,748              | 11,411,347        |
| 469,449                | 0                      | 627,471                     | 162,444              | 4,081,141         |
| 586,083                | 0                      | 425,255                     | 163,644              | 3,742,520         |
| 1,506,765              | 0                      | 1,375,984                   | 941,938              | 15,456,364        |
| 623,252                | 0                      | 432,621                     | 144,372              | 4,007,812         |
| 2,834,865              | 0                      | 886,464                     | 686,619              | 18,506,158        |
| 380,129                | 0                      | 823,913                     | 174,351              | 5,441,764         |
| 579,414                | 0                      | 498,865                     | 255,382              | 4,542,959         |
| 1,802,134              | 40,085                 | 376,707                     | 252,906              | 9,077,003         |
| 0                      | 0                      | 16,672,000                  | 78,514,000           | 491,112,000       |
| 2,172,359              | 0                      | 2,573,515                   | 1,466,895            | 43,819,114        |
| 2,292,735              | 0                      | 725,328                     | 1,319,029            | 19,123,399        |
| 1,127,199              | 0                      | 99,942                      | 263,538              | 7,023,736         |
| 1,911,438              | 37,948                 | 573,370                     | 685,545              | 20,288,038        |
| 1,556,614              | 0                      | 542,321                     | 354,902              | 12,596,964        |
| 1,917,388              | 0                      | 645,877                     | 490,911              | 3,603,093         |
| 3,372,173              | 0                      | 939,347                     | 2,404,450            | 32,685,065        |
| 4,789,154              | 0                      | 1,115,726                   | 2,785,403            | 25,358,097        |
| 2,122,526              | 151,172                | 539,339                     | 706,867              | 17,473,524        |
| 1,616,618              | 64,406                 | 413,440                     | 656,161              | 13,764,326        |
| 560,504                | 0                      | 50,229                      | 123,695              | 3,102,479         |
| 241,087                | 17,090                 | 105,082                     | 460,657              | 4,256,161         |
| 1,748,060              | 109,541                | 65,970                      | 399,204              | 3,310,682         |
| 378,774                | 0                      | 136,973                     | 55,545               | 891,517           |
| 2,648,924              | 0                      | 1,350,869                   | 685,337              | 16,515,881        |
| 178,000                | 12,230                 | 1,071,508                   | 913,580              | 8,673,108         |
| 832,161                | 0                      | 755,356                     | 610,123              | 5,337,485         |
| 1,655,017              | 0                      | 458,311                     | 159,241              | 21,687,376        |
| 404,192                | 0                      | 203,579                     | 109,374              | 3,163,072         |

Continued

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County    | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|------------------|-----------|-----------------------|---------------------|----------------|-------------------------|
| Cincinnati       | Hamilton  | \$215,796,000         | \$0                 | \$0            | \$13,767,000            |
| Deer Park        | Hamilton  | 1,700,502             | 0                   | 0              | 0                       |
| Forest Park      | Hamilton  | 851,727               | 5,822,226           | 905,303        | 14,690                  |
| Harrison         | Hamilton  | 786,240               | 2,489,267           | 0              | 3,300                   |
| Loveland         | Hamilton  | 699,857               | 0                   | 0              | 9,880                   |
| Maderia          | Hamilton  | 1,326,247             | 1,555,848           | 0              | 48,571                  |
| Montgomery       | Hamilton  | 6,088,203             | 0                   | 0              | 184,902                 |
| Mount Healthy    | Hamilton  | 609,111               | 1,102,257           | 0              | 523,114                 |
| Norwood          | Hamilton  | 2,623,678             | 0                   | 0              | 14,427                  |
| Reading          | Hamilton  | 32,693                | 0                   | 0              | 371,582                 |
| Sharonville      | Hamilton  | 12,824,226            | 0                   | 0              | 394,155                 |
| Silverton        | Hamilton  | 611,055               | 928,069             | 0              | 115,251                 |
| Springdale       | Hamilton  | 1,801,239             | 9,259,493           | 0              | 264,265                 |
| St. Bernard      | Hamilton  | 6,106,360             | 0                   | 0              | 44,664                  |
| Wyoming          | Hamilton  | 4,256,864             | 0                   | 0              | 176,797                 |
| Findlay          | Hancock   | 2,372,059             | 0                   | 0              | 572,362                 |
| Kenton           | Hardin    | 363,438               | 2,299,489           | 0              | 252,182                 |
| Napoleon         | Henry     | 3,106,153             | 0                   | 0              | 152,902                 |
| Hillsboro        | Highland  | 3,337,182             | 0                   | 0              | 118,513                 |
| Logan            | Hocking   | 151,948               | 1,757,578           | 0              | 191,898                 |
| Bellevue         | Huron     | 300,348               | 3,263,059           | 0              | 46,132                  |
| Norwalk          | Huron     | 829,382               | 3,954,161           | 0              | 51,231                  |
| Willard          | Huron     | 312,590               | 0                   | 0              | 416,438                 |
| Jackson          | Jackson   | 948,963               | 0                   | 0              | 48,225                  |
| Wellston         | Jackson   | 213,226               | 0                   | 0              | 664                     |
| Toronto          | Jefferson | 155,843               | 1,318,323           | 0              | 27,180                  |
| Mount Vernon     | Knox      | 6,318,380             | 0                   | 0              | 202,831                 |
| Eastlake         | Lake      | 1,084,178             | 6,962,639           | 2,585,347      | 110,876                 |
| Mentor           | Lake      | 1,363,402             | 26,686,076          | 0              | 2,699,889               |
| Painesville      | Lake      | 7,840,692             | 0                   | 0              | 103,830                 |
| Wickliffe        | Lake      | 1,510,460             | 5,603,210           | 2,638,470      | 89,593                  |
| Willoughby       | Lake      | 1,548,730             | 10,682,800          | 0              | 323,754                 |
| Willoughby Hills | Lake      | 575,604               | 2,768,844           | 0              | 29,248                  |
| Willowick        | Lake      | 1,801,635             | 2,141,020           | 333,101        | 27,719                  |
| Ironton          | Lawrence  | 1,886,919             | 0                   | 0              | 41,824                  |
| Heath            | Licking   | 3,373,231             | 0                   | 0              | 137,323                 |
| Newark           | Licking   | 1,894,024             | 0                   | 0              | 232,794                 |
| Pataskala        | Licking   | 527,976               | 0                   | 0              | 410,007                 |
| Bellefontaine    | Logan     | 471,256               | 5,067,013           | 133,624        | 28,000                  |
| Amherst          | Lorain    | 720,579               | 1,889,492           | 0              | 108,044                 |
| Avon             | Lorain    | 698,420               | 3,396,302           | 0              | 349,916                 |
| Elyria           | Lorain    | 17,494,375            | 0                   | 0              | 1,478,621               |
| Lorain           | Lorain    | 2,216,819             | 14,173,488          | 0              | 587,615                 |
| North Ridgeville | Lorain    | 713,996               | 0                   | 0              | 0                       |
| Oberlin          | Lorain    | 409,277               | 2,606,837           | 1,312,032      | 76,362                  |
| Sheffield Lake   | Lorain    | 1,399,993             | 0                   | 0              | 132,443                 |
| Maumee           | Lucas     | 1,613,036             | 0                   | 0              | 351,783                 |

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

| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$57,423,000           | \$0                    | \$6,011,000                 | \$29,457,000         | \$322,454,000     |
| 294,152                | 659                    | 73,154                      | 173,031              | 2,241,498         |
| 225,639                | 4,551                  | 274,749                     | 550,285              | 8,649,170         |
| 376,714                | 0                      | 300,214                     | 173,909              | 4,129,644         |
| 860,497                | 0                      | 207,124                     | 42,552               | 1,819,910         |
| 950,860                | 0                      | 113,913                     | 186,970              | 4,182,409         |
| 325,103                | 0                      | 284,990                     | 260,974              | 7,144,172         |
| 293,127                | 0                      | 204,750                     | 58,377               | 2,790,736         |
| 647,474                | 48,478                 | 467,016                     | 136,537              | 3,937,610         |
| 504,679                | 0                      | 273,759                     | 852,865              | 2,035,578         |
| 595,295                | 0                      | 642,388                     | 449,748              | 14,905,812        |
| 157,950                | 60,418                 | 101,908                     | 50,843               | 2,025,494         |
| 1,115,009              | 0                      | 582,670                     | 133,468              | 13,156,144        |
| 960,037                | 0                      | 109,023                     | 569,231              | 7,789,315         |
| 726,545                | 548                    | 121,441                     | 217,460              | 5,499,655         |
| 2,180,153              | 0                      | 1,624,380                   | 1,314,261            | 8,063,215         |
| 193,864                | 0                      | 98,764                      | 79,164               | 3,286,901         |
| 473,133                | 0                      | 403,882                     | 432,524              | 4,568,594         |
| 12,153                 | 0                      | 278,486                     | 170,071              | 3,916,405         |
| 504,374                | 0                      | 82,718                      | 54,960               | 2,743,476         |
| 597,064                | 0                      | 151,836                     | 295,460              | 4,653,899         |
| 1,191,633              | 0                      | 738,686                     | 392,229              | 7,157,322         |
| 535,599                | 0                      | 77,747                      | 507,708              | 1,850,082         |
| 337,463                | 0                      | 141,395                     | 344,784              | 1,820,830         |
| 346,331                | 0                      | 63,121                      | 188,728              | 812,070           |
| 326,981                | 0                      | 60,786                      | 26,535               | 1,915,648         |
| 765,583                | 0                      | 583,466                     | 236,936              | 8,107,196         |
| 271,932                | 0                      | 469,714                     | 802,159              | 12,286,845        |
| 6,748,080              | 0                      | 2,222,224                   | 1,653,121            | 41,372,792        |
| 1,866,940              | 0                      | 77,657                      | 1,196,634            | 11,085,753        |
| 0                      | 0                      | 212,314                     | 879,447              | 10,933,494        |
| 2,984,013              | 0                      | 1,919,619                   | 1,036,209            | 18,495,125        |
| 921,541                | 0                      | 553,510                     | 38,860               | 4,887,607         |
| 2,205,953              | 0                      | 373,540                     | 221,848              | 7,104,816         |
| 787,738                | 0                      | 366,595                     | 147,135              | 3,230,211         |
| 463,952                | 0                      | 57,629                      | 288,656              | 4,320,791         |
| 4,599,918              | 0                      | 3,107,548                   | 497,257              | 10,331,541        |
| 279,735                | 0                      | 443,435                     | 51,610               | 1,712,763         |
| 510,522                | 0                      | 755,319                     | 292,868              | 7,258,602         |
| 670,024                | 0                      | 215,808                     | 393,644              | 3,997,591         |
| 169,165                | 0                      | 1,321,640                   | 247,306              | 6,182,749         |
| 4,704,524              | 0                      | 2,016,033                   | 113,135              | 25,806,688        |
| 5,014,096              | 0                      | 1,592,955                   | 176,134              | 23,761,107        |
| 1,075,916              | 0                      | 655,901                     | 331,069              | 2,776,882         |
| 58,568                 | 0                      | 474,746                     | 74,429               | 5,012,251         |
| 390,444                | 0                      | 202,510                     | 88,217               | 2,213,607         |
| 2,473,411              | 1,274                  | 955,336                     | 1,047,725            | 6,442,565         |
|                        |                        |                             |                      | Continued         |

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

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|-----------------|------------|-----------------------|---------------------|----------------|-------------------------|
| Oregon          | Lucas      | \$10,267,960          | \$0                 | \$0            | \$195,947               |
| Sylvania        | Lucas      | 2,151,476             | 0                   | 0              | 292,804                 |
| Toledo          | Lucas      | 15,437,000            | 153,965,000         | 0              | 12,603,000              |
| London          | Madison    | 423,884               | 1,327,313           | 0              | 53,082                  |
| Canfield        | Mahoning   | 2,054,352             | 0                   | 0              | 212,066                 |
| Youngstown      | Mahoning   | 0                     | 21,598,316          | 0              | 3,140,703               |
| Marion          | Marion     | 11,911,438            | 0                   | 0              | 240,809                 |
| Brunswick       | Medina     | 1,445,954             | 3,038,285           | 0              | 1,082,364               |
| Medina          | Medina     | 1,300,285             | 0                   | 0              | 160,174                 |
| Wadsworth       | Medina     | 666,115               | 0                   | 0              | 39,102                  |
| Celina          | Mercer     | 283,783               | 2,137,470           | 584,022        | 198,910                 |
| Piqua           | Miami      | 1,132,221             | 4,925,442           | 0              | 0                       |
| Tipp City       | Miami      | 325,791               | 1,918,668           | 0              | 324,887                 |
| Troy            | Miami      | 2,765,812             | 0                   | 0              | 998,984                 |
| Centerville     | Montgomery | 11,408,207            | 0                   | 0              | 44,284                  |
| Clayton         | Montgomery | 370,702               | 0                   | 0              | 20,724                  |
| Dayton          | Montgomery | 9,141,170             | 106,625,368         | 16,806,410     | 22,285,355              |
| Englewood       | Montgomery | 769,122               | 5,023,305           | 0              | 132,094                 |
| Huber Heights   | Montgomery | 1,061,654             | 5,670,447           | 0              | 1,026,182               |
| Kettering       | Montgomery | 6,368,887             | 25,095,930          | 0              | 49,888                  |
| Miamisburg      | Montgomery | 1,374,388             | 6,595,861           | 0              | 543,602                 |
| Moraine         | Montgomery | 0                     | 13,077,116          | 931,784        | 1,271                   |
| Oakwood         | Montgomery | 1,440,903             | 4,549,403           | 0              | 222,631                 |
| Riverside       | Montgomery | 416,587               | 4,111,518           | 177,445        | 0                       |
| Trotwood        | Montgomery | 2,128,266             | 4,656,409           | 0              | 204,232                 |
| Union           | Montgomery | 119,658               | 0                   | 0              | 43,512                  |
| Vandalia        | Montgomery | 1,591,471             | 10,498,954          | 0              | 1,534,236               |
| West Carrollton | Montgomery | 565,557               | 4,043,204           | 0              | 185,838                 |
| Zanesville      | Muskingum  | 2,550,480             | 7,857,743           | 0              | 414,020                 |
| Port Clinton    | Ottawa     | 398,745               | 2,134,448           | 159,304        | 436,194                 |
| Waverly         | Pike       | 85,742                | 825,428             | 0              | 37,148                  |
| Aurora          | Portage    | 7,005,124             | 0                   | 0              | 130,161                 |
| Kent            | Portage    | 1,482,964             | 0                   | 0              | 645,598                 |
| Ravenna         | Portage    | 670,171               | 2,893,543           | 0              | 193,366                 |
| Streetsboro     | Portage    | 938,191               | 3,555,476           | 0              | 97,693                  |
| Eaton           | Preble     | 520,937               | 1,602,264           | 498,360        | 38,296                  |
| Mansfield       | Richland   | 1,838,251             | 950,614             | 0              | 43,029                  |
| Ontario         | Richland   | 423,704               | 0                   | 0              | 0                       |
| Shelby          | Richland   | 752,612               | 1,383,079           | 0              | 256,000                 |
| Chillicothe     | Ross       | 1,082,880             | 7,540,500           | 167,670        | 2,060,504               |
| Clyde           | Sandusky   | 560,551               | 3,004,172           | 0              | 98,385                  |
| Fremont         | Sandusky   | 670,908               | 0                   | 0              | 38,692                  |
| Portsmouth      | Scioto     | 6,070,703             | 0                   | 0              | 313,837                 |
| Fostoria        | Seneca     | 742,840               | 5,408,022           | 0              | 249,616                 |
| Tiffin          | Seneca     | 772,877               | 6,473,797           | 0              | 266,490                 |
| Sidney          | Shelby     | 1,533,212             | 0                   | 0              | 616,481                 |
| Alliance        | Stark      | 819,949               | 5,700,523           | 0              | 415,438                 |

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

| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$1,527,606            | \$857                  | \$601,439                   | \$890,974            | \$13,484,783      |
| 2,085,547              | 0                      | 230,520                     | 1,288,089            | 6,048,436         |
| 24,158,000             | 0                      | 5,100,000                   | 4,368,000            | 215,631,000       |
| 519,492                | 0                      | 58,506                      | 64,354               | 2,446,631         |
| 326,271                | 0                      | 136,034                     | 176,636              | 2,905,359         |
| 4,536,964              | 0                      | 1,231,370                   | 1,403,263            | 31,910,616        |
| 1,896,974              | 3,905                  | 1,224,746                   | 313,667              | 15,591,539        |
| 1,419,005              | 0                      | 858,538                     | 442,185              | 8,286,331         |
| 1,491,972              | 0                      | 1,407,202                   | 441,473              | 4,801,106         |
| 2,397,634              | 0                      | 447,195                     | 180,473              | 3,730,519         |
| 995,784                | 0                      | 322,552                     | 151,972              | 4,674,493         |
| 69,001                 | 0                      | 346,615                     | 3,177,946            | 9,651,225         |
| 1,309,697              | 5,082                  | 86,092                      | 557,618              | 4,527,835         |
| 1,935,367              | 1,127                  | 126,690                     | 1,828,312            | 7,656,292         |
| 879,998                | 0                      | 286,748                     | 1,140,679            | 13,759,916        |
| 910,547                | 11,911                 | 10,806                      | 71,023               | 1,395,713         |
| 1,635,917              | 304,651                | 3,638,492                   | 9,024,016            | 169,461,379       |
| 873,819                | 7,783                  | 239,055                     | 495,560              | 7,540,738         |
| 1,396,684              | 0                      | 161,989                     | 474,484              | 9,791,440         |
| 1,961,121              | 331,706                | 1,845,990                   | 2,372,657            | 38,026,179        |
| 1,298,989              | 0                      | 983,047                     | 1,068,020            | 11,863,907        |
| 2,199                  | 1,076                  | 370,071                     | 1,090,029            | 15,473,546        |
| 5,952,043              | 0                      | 187,087                     | 1,073,022            | 13,425,089        |
| 1,348,805              | 858,986                | 33,726                      | 165,070              | 7,112,137         |
| 1,475,357              | 60,667                 | 260,136                     | 94,728               | 8,879,795         |
| 185,356                | 0                      | 107,978                     | 54,141               | 510,645           |
| 934,644                | 0                      | 1,160,745                   | 1,102,081            | 16,822,131        |
| 753,306                | 0                      | 114,745                     | 365,948              | 6,028,598         |
| 105,191                | 6,536                  | 502,968                     | 225,330              | 11,662,268        |
| 597,556                | 0                      | 48,555                      | 49,383               | 3,824,185         |
| 258,621                | 0                      | 216,129                     | 56,405               | 1,479,473         |
| 1,090,596              | 0                      | 314,066                     | 807,547              | 9,347,494         |
| 2,856,694              | 0                      | 509,986                     | 438,973              | 5,934,215         |
| 1,301,640              | 0                      | 163,554                     | 218,657              | 5,440,931         |
| 363,949                | 0                      | 646,487                     | 201,088              | 5,802,884         |
| 200,725                | 0                      | 723,668                     | 93,052               | 3,677,302         |
| 4,283,047              | 23,209                 | 1,920,542                   | 796,508              | 9,855,200         |
| 237,885                | 0                      | 244,860                     | 724,875              | 1,631,324         |
| 573,792                | 0                      | 266,288                     | 102,222              | 3,333,993         |
| 1,876,004              | 1,561                  | 4,394,385                   | 506,770              | 17,630,274        |
| 321,270                | 18,588                 | 29,402                      | 451,080              | 4,483,448         |
| 1,048,074              | 0                      | 363,539                     | 468,794              | 2,590,007         |
| 2,107,163              | 0                      | 696,463                     | 274,884              | 9,463,050         |
| 536,878                | 0                      | 33,609                      | 278,134              | 7,249,099         |
| 1,352,288              | 0                      | 331,691                     | 229,291              | 9,426,434         |
| 1,412,810              | 209,903                | 235,649                     | 562,082              | 4,570,137         |
| 1,491,862              | 0                      | 648,596                     | 491,125              | 9,567,493         |
|                        |                        |                             |                      | Continued         |

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

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|------------------|------------|-----------------------|---------------------|----------------|-------------------------|
| Canton           | Stark      | \$1,277,175           | \$28,821,474        | \$0            | \$7,342,330             |
| Louisville       | Stark      | 2,597,995             | 0                   | 0              | 246,278                 |
| Massillon        | Stark      | 1,351,485             | 9,557,442           | 0              | 351,479                 |
| North Canton     | Stark      | 702,031               | 5,874,489           | 0              | 327,248                 |
| Akron            | Summit     | 18,570,648            | 67,454,754          | 0              | 13,266,925              |
| Barberton        | Summit     | 1,367,511             | 0                   | 0              | 980,333                 |
| Cuyahoga Falls   | Summit     | 8,292,053             | 0                   | 4,635,198      | 5,157,794               |
| Fairlawn         | Summit     | 580,302               | 5,369,716           | 0              | 6,061                   |
| Green            | Summit     | 1,141,725             | 0                   | 0              | 15,760                  |
| Hudson           | Summit     | 2,043,420             | 7,031,845           | 0              | 124,292                 |
| Macedonia        | Summit     | 1,436,058             | 4,053,727           | 135,937        | 313,095                 |
| Munroe Falls     | Summit     | 544,156               | 0                   | 0              | 6,435                   |
| Norton           | Summit     | 317,462               | 2,431,936           | 14,103         | 55,086                  |
| Stow             | Summit     | 4,324,819             | 11,281,810          | 0              | 326,801                 |
| Tallmadge        | Summit     | 654,845               | 6,617,777           | 0              | 310,571                 |
| Twinsburg        | Summit     | 0                     | 11,898,942          | 211,938        | 574,675                 |
| Cortland         | Trumbull   | 429,770               | 0                   | 0              | 8,106                   |
| Girard           | Trumbull   | 235,877               | 2,720,610           | 0              | 140,788                 |
| Hubbard          | Trumbull   | 230,886               | 1,051,085           | 0              | 701                     |
| Niles            | Trumbull   | 3,854,918             | 555,924             | 0              | 241,110                 |
| Warren           | Trumbull   | 0                     | 15,413,120          | 0              | 1,631,501               |
| Dover            | Tuscarawas | 964,780               | 1,019,241           | 0              | 586,581                 |
| New Philadelphia | Tuscarawas | 1,040,725             | 2,068,572           | 0              | 190,110                 |
| Uhrichsville     | Tuscarawas | 245,122               | 1,192,602           | 0              | 20,222                  |
| Marysville       | Union      | 1,177,824             | 5,774,037           | 41,044         | 647,038                 |
| Franklin         | Warren     | 433,057               | 4,240,948           | 0              | 49,660                  |
| Lebanon          | Warren     | 843,540               | 1,798,198           | 732,812        | 1,275,100               |
| Mason City       | Warren     | 14,797,720            | 0                   | 0              | 234,431                 |
| Springboro       | Warren     | 437,192               | 4,336,098           | 0              | 675,520                 |
| Belpre           | Washington | 266,478               | 685,387             | 0              | 82,924                  |
| Marietta         | Washington | 509,769               | 4,579,091           | 0              | 161,057                 |
| Orrville         | Wayne      | 466,911               | 1,733,011           | 767,505        | 248,182                 |
| Rittman          | Wayne      | 353,084               | 721,948             | 0              | 702,898                 |
| Wooster          | Wayne      | 10,762,319            | 0                   | 0              | 867,192                 |
| Bowling Green    | Wood       | 1,314,718             | 5,115,468           | 1,990,817      | 900,109                 |
| Perrysburg       | Wood       | 9,484,887             | 0                   | 0              | 499,768                 |
| Rossford         | Wood       | 2,817,190             | 0                   | 0              | 66,802                  |
| Upper Sandusky   | Wyandot    | 728,402               | 1,932,606           | 0              | 19,295                  |

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



| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$8,385,962            | \$0                    | \$1,314,264                 | \$1,314,128          | \$48,455,333      |
| 418,297                | 0                      | 90,080                      | 62,856               | 3,415,506         |
| 1,564,800              | 0                      | 1,459,985                   | 703,229              | 14,988,420        |
| 2,017,078              | 0                      | 194,879                     | 572,697              | 9,688,422         |
| 0                      | 511,223                | 7,316,185                   | 21,926,983           | 129,046,718       |
| 3,186,082              | 0                      | 247,837                     | 559,140              | 6,340,903         |
| 354,556                | 14,042                 | 734,825                     | 194,468              | 19,382,936        |
| 3,363,929              | 0                      | 260,495                     | 493,402              | 10,073,905        |
| 1,445,338              | 738                    | 157,487                     | 428,205              | 3,189,253         |
| 3,900,405              | 0                      | 94,039                      | 1,541,459            | 14,735,460        |
| 719,401                | 0                      | 477,841                     | 172,973              | 7,309,032         |
| 226,015                | 0                      | 69,981                      | 68,951               | 915,538           |
| 933,388                | 0                      | 274,264                     | 38,408               | 4,064,647         |
| 2,558,254              | 0                      | 689,352                     | 668,704              | 19,849,740        |
| 1,480,949              | 0                      | 411,164                     | 244,835              | 9,720,141         |
| 869,801                | 0                      | 582,582                     | 929,262              | 15,067,200        |
| 277,170                | 0                      | 110,757                     | 52,139               | 877,942           |
| 1,304,336              | 0                      | 734,080                     | 94,988               | 5,230,679         |
| 262,880                | 0                      | 109,976                     | 257,860              | 1,913,388         |
| 2,335,014              | 0                      | 609,617                     | 665,797              | 8,262,380         |
| 3,227,485              | 0                      | 2,129,636                   | 1,151,778            | 23,553,520        |
| 1,442,494              | 0                      | 68,466                      | 322,748              | 4,404,310         |
| 1,361,817              | 0                      | 570,500                     | 281,837              | 5,513,561         |
| 317,853                | 0                      | 34,919                      | 34,145               | 1,844,863         |
| 721,103                | 0                      | 660,748                     | 186,205              | 9,207,999         |
| 688,466                | 0                      | 867,683                     | 382,699              | 6,662,513         |
| 841,750                | 0                      | 1,101,576                   | 226,261              | 6,819,237         |
| 1,738,667              | 0                      | 1,103,887                   | 1,050,687            | 18,925,392        |
| 556,064                | 0                      | 557,696                     | 762,848              | 7,325,418         |
| 205,925                | 0                      | 158,282                     | 62,717               | 1,461,713         |
| 1,075,790              | 0                      | 769,257                     | 573,426              | 7,668,390         |
| 746,609                | 0                      | 47,313                      | 181,577              | 4,191,108         |
| 519,323                | 0                      | 75,346                      | 315,132              | 2,687,731         |
| 1,899,887              | 0                      | 610,516                     | 1,339,460            | 15,479,374        |
| 2,227,499              | 0                      | 524,283                     | 775,153              | 12,848,047        |
| 1,933,739              | 170,009                | 920,666                     | 407,264              | 13,416,333        |
| 767,742                | 126,265                | 98,085                      | 21,585               | 3,897,669         |
| 622,569                | 0                      | 423,391                     | 109,455              | 3,835,718         |

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

| City              | County     | General<br>Government | Security of<br>Persons and<br>Property | Community<br>Environment | Health     | Transportation |
|-------------------|------------|-----------------------|----------------------------------------|--------------------------|------------|----------------|
| Delphos           | Allen      | \$464,473             | \$1,928,910                            | \$0                      | \$49,036   | \$0            |
| Ashland           | Ashland    | 2,648,168             | 4,708,033                              | 121,747                  | 257,120    | 0              |
| Ashtabula         | Ashtabula  | 3,486,804             | 5,284,515                              | 85,413                   | 145,100    | 1,851          |
| Conneaut          | Ashtabula  | 1,182,388             | 2,243,960                              | 64,464                   | 237,554    | 0              |
| Geneva            | Ashtabula  | 594,808               | 1,457,167                              | 33,952                   | 0          | (480)          |
| Athens            | Athens     | 3,765,465             | 4,482,419                              | 492,046                  | 0          | 365,030        |
| Nelsonville       | Athens     | 477,353               | 889,549                                | 0                        | 4,941      | 8              |
| St. Marys         | Auglaize   | 734,298               | 1,802,366                              | 9,361                    | 11,196     | 0              |
| Wapakoneta        | Auglaize   | 322,148               | 2,053,022                              | 56,041                   | 187,207    | 0              |
| Martins Ferry     | Belmont    | 399,384               | 859,501                                | 376                      | 25,521     | 84             |
| St. Clairsville   | Belmont    | 222,366               | 2,320                                  | 0                        | 27,166     | 0              |
| Fairfield         | Butler     | 5,511,408             | 7,068,378                              | 923,767                  | 25,576     | 398,003        |
| Hamilton          | Butler     | 3,321,304             | 22,063,536                             | 971,324                  | 1,445,907  | 0              |
| Middletown        | Butler     | 4,717,496             | 16,488,129                             | 805,436                  | 581,309    | 0              |
| Monroe            | Butler     | 1,882,371             | 630,517                                | 0                        | 52,541     | 421,844        |
| Oxford            | Butler     | 1,360,079             | 3,425,265                              | 983,536                  | 129,143    | 0              |
| Urbana            | Champaign  | 1,151,681             | 2,955,279                              | 70,591                   | 54,999     | 8,961          |
| New Carlisle      | Clark      | 510,989               | 422,783                                | 71,537                   | 0          | 0              |
| Springfield       | Clark      | 11,185,656            | 18,825,639                             | 416,788                  | 31,350     | 281,511        |
| Milford           | Clermont   | 1,193,088             | 1,487,469                              | 95,256                   | 76,400     | 229,919        |
| Wilmington        | Clinton    | 3,361,609             | 481,529                                | 0                        | 0          | 0              |
| East Liverpool    | Columbiana | 1,581,748             | 1,280                                  | 154,157                  | 166,237    | 2,363          |
| East Palestine    | Columbiana | 566,053               | 1,102,202                              | 0                        | 49,772     | 0              |
| Salem             | Columbiana | 766,514               | 2,617,255                              | 151,878                  | 0          | 1,653          |
| Coshocton         | Coshocton  | 1,887,194             | 2,698,062                              | 15,392                   | 452,425    | 0              |
| Bucyrus           | Crawford   | 1,313,165             | 2,992,810                              | 0                        | 277,286    | 48,090         |
| Galion            | Crawford   | 2,620,617             | 3,120,820                              | 0                        | 295,047    | 0              |
| Bay village       | Cuyahoga   | 2,773,253             | 4,025,800                              | 686,819                  | 253,254    | 103,685        |
| Beachwood         | Cuyahoga   | 2,444,944             | 14,955,266                             | 939,157                  | 461,467    | 0              |
| Bedford           | Cuyahoga   | 3,588,172             | 3,176,474                              | 340,560                  | 41,931     | 1,355,288      |
| Berea             | Cuyahoga   | 4,592,112             | 4,288,284                              | 346,623                  | 0          | 0              |
| Brecksville       | Cuyahoga   | 3,627,654             | 3,243,833                              | 767,720                  | 142,703    | 1,745,386      |
| Broadview Heights | Cuyahoga   | 3,798,737             | 3,201,405                              | 518,100                  | 47,103     | 592,354        |
| Brook Park        | Cuyahoga   | 3,798,041             | 7,638,545                              | 988,967                  | 62,593     | 453,755        |
| Brooklyn          | Cuyahoga   | 1,221,277             | 5,976,859                              | 1,135,953                | 0          | 0              |
| Cleveland         | Cuyahoga   | 57,692,000            | 314,758,000                            | 10,786,000               | 11,503,000 | 0              |
| Cleveland Heights | Cuyahoga   | 12,599,749            | 13,073,176                             | 2,770,185                | 421,092    | 3,114,675      |
| Euclid            | Cuyahoga   | 10,153,387            | 19,831,262                             | 806,731                  | 445,574    | 0              |
| Fairview Park     | Cuyahoga   | 1,814,616             | 4,127,780                              | 1,594,380                | 58,352     | 337,529        |
| Garfield Heights  | Cuyahoga   | 6,382,685             | 9,567,072                              | 12,931                   | 154,027    | 0              |
| Highland Heights  | Cuyahoga   | 1,670,427             | 4,225,122                              | 260,270                  | 0          | 11,116         |
| Independence      | Cuyahoga   | 4,327,195             | 6,723,956                              | 2,263,419                | 84,143     | 753,156        |
| Lakewood          | Cuyahoga   | 6,999,534             | 13,939,068                             | 2,367,234                | 734,416    | 0              |
| Lyndhurst         | Cuyahoga   | 2,872,003             | 5,071,994                              | 368,533                  | 45,073     | 0              |
| Maple Heights     | Cuyahoga   | 2,563,151             | 7,574,051                              | 628,701                  | 77,160     | 0              |
| Mayfield Heights  | Cuyahoga   | 1,678,551             | 7,259,452                              | 579,626                  | 201,548    | 840,556        |
| Middleburg Hts    | Cuyahoga   | 4,945,347             | 5,562,142                              | 522,904                  | 25,942     | 0              |
| North Olmsted     | Cuyahoga   | 5,310,166             | 9,408,125                              | 0                        | 422,580    | 2,850,988      |
| North Royalton    | Cuyahoga   | 2,366,240             | 3,714,931                              | 684,484                  | 177,773    | 0              |
| Olmstead Falls    | Cuyahoga   | 1,598,400             | 1,962,335                              | 54,839                   | 23,488     | 355,167        |
| Parma             | Cuyahoga   | 11,066,214            | 16,586,394                             | 554,494                  | 241,659    | 0              |

| Leisure<br>Activities | Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Total<br>General Fund<br>Expenditures |
|-----------------------|-------------------------------|-------------------|------------------------|-----------|--------------------------------|---------------------------------------|
| \$398,139             | \$0                           | \$0               | \$0                    | \$0       | \$0                            | \$2,840,558                           |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 7,735,068                             |
| 28,218                | 1,449                         | 0                 | 0                      | 83,443    | 31,671                         | 9,148,464                             |
| 10,622                | 11,013                        | 18,000            | 0                      | 0         | 8,460                          | 3,776,461                             |
| 52,546                | 0                             | 0                 | 0                      | 3,545     | 844                            | 2,142,382                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 9,104,960                             |
| 0                     | 0                             | 0                 | 0                      | 64,698    | 33,052                         | 1,469,601                             |
| 209,841               | 0                             | 0                 | 0                      | 32,100    | 0                              | 2,799,162                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 2,618,418                             |
| 0                     | 0                             | 0                 | 0                      | 10,976    | 5,954                          | 1,301,796                             |
| 0                     | 0                             | 9,445             | 0                      | 3,532     | 638                            | 265,467                               |
| 1,365,773             | 521,909                       | 0                 | 0                      | 71,910    | 17,359                         | 15,904,083                            |
| 1,372,756             | 6,187,903                     | 0                 | 0                      | 0         | 0                              | 35,362,730                            |
| 996,846               | 869,918                       | 0                 | 0                      | 68,779    | 13,595                         | 24,541,508                            |
| 91,163                | 0                             | 24,936            | 0                      | 0         | 0                              | 3,103,372                             |
| 883,344               | 0                             | 0                 | 0                      | 0         | 0                              | 6,781,367                             |
| 287,733               | 125,902                       | 0                 | 0                      | 0         | 0                              | 4,655,146                             |
| 64,178                | 0                             | 24,829            | 0                      | 43,739    | 14,627                         | 1,152,682                             |
| 1,903,587             | 10,735                        | 0                 | 0                      | 0         | 0                              | 32,655,266                            |
| 0                     | 229,641                       | 79,455            | 0                      | 0         | 0                              | 3,391,228                             |
| 0                     | 0                             | 165,745           | 0                      | 0         | 0                              | 4,008,883                             |
| 113,556               | 0                             | 0                 | 0                      | 2,052     | 59                             | 2,021,452                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 1,718,027                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 3,537,300                             |
| 271,709               | 0                             | 0                 | 0                      | 1,554     | 721                            | 5,327,057                             |
| 197,201               | 48,298                        | 0                 | 0                      | 12,416    | 14,767                         | 4,904,033                             |
| 869,131               | 0                             | 247,408           | 0                      | 12,360    | 0                              | 7,165,383                             |
| 0                     | 1,611,837                     | 0                 | 0                      | 0         | 0                              | 9,454,648                             |
| 1,386,484             | 0                             | 0                 | 0                      | 0         | 0                              | 20,187,318                            |
| 260,058               | 447,605                       | 0                 | 0                      | 101,876   | 12,009                         | 9,323,973                             |
| 289,138               | 892,688                       | 0                 | 0                      | 0         | 0                              | 10,408,845                            |
| 15,795                | 1,324,054                     | 0                 | 0                      | 0         | 0                              | 10,867,145                            |
| 310,562               | 392,186                       | 111,119           | 0                      | 0         | 0                              | 8,971,566                             |
| 2,186,439             | 2,673,386                     | 417,864           | 0                      | 0         | 0                              | 18,219,590                            |
| 1,904,760             | 2,413,193                     | 0                 | 0                      | 0         | 0                              | 12,652,042                            |
| 35,260,000            | 13,987,000                    | 0                 | 0                      | 0         | 0                              | 443,986,000                           |
| 2,933,284             | 2,506,851                     | 0                 | 0                      | 0         | 0                              | 37,419,012                            |
| 987,648               | 1,762,594                     | 0                 | 0                      | 65,000    | 150,975                        | 34,203,171                            |
| 308,968               | 0                             | 0                 | 0                      | 0         | 0                              | 8,241,625                             |
| 0                     | 1,411,942                     | 0                 | 0                      | 0         | 0                              | 17,528,657                            |
| 187,921               | 847,356                       | 103,700           | 0                      | 0         | 0                              | 7,305,912                             |
| 2,467,927             | 479,706                       | 0                 | 0                      | 5,103     | 157                            | 17,104,762                            |
| 1,904,606             | 4,172,822                     | 474,393           | 0                      | 0         | 0                              | 30,592,073                            |
| 616,215               | 1,167,198                     | 0                 | 0                      | 0         | 0                              | 10,141,016                            |
| 1,665,641             | 1,166,548                     | 10,413            | 0                      | 0         | 0                              | 13,685,665                            |
| 875,033               | 678,798                       | 0                 | 0                      | 0         | 0                              | 12,113,564                            |
| 0                     | 692,434                       | 0                 | 0                      | 0         | 0                              | 11,748,769                            |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 17,991,859                            |
| 362,872               | 1,338,183                     | 242,866           | 0                      | 35,199    | 9,656                          | 8,932,204                             |
| 0                     | 474,180                       | 190,125           | 0                      | 0         | 0                              | 4,658,534                             |
| 1,941,707             | 0                             | 381,850           | 0                      | 0         | 0                              | 30,772,318                            |

Continued

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County    | General<br>Government | Security of<br>Persons and<br>Property | Community<br>Environment | Health     | Transportation |
|----------------------|-----------|-----------------------|----------------------------------------|--------------------------|------------|----------------|
| Parma Heights        | Cuyahoga  | \$2,018,578           | \$6,723,477                            | \$1,783,997              | \$270,299  | \$86,676       |
| Pepper Pike          | Cuyahoga  | 1,349,677             | 2,521,916                              | 169,235                  | 21,669     | 1,430,212      |
| Richmond Heights     | Cuyahoga  | 1,222,396             | 2,596,916                              | 49,138                   | 0          | 722,596        |
| Rocky River          | Cuyahoga  | 3,372,844             | 6,888,315                              | 623,812                  | 61,168     | 544,610        |
| Seven Hills          | Cuyahoga  | 1,036,851             | 2,003,249                              | 238,811                  | 35,636     | 890,284        |
| Shaker Heights       | Cuyahoga  | 7,032,389             | 13,155,989                             | 3,751,413                | 412,316    | 494,690        |
| Solon                | Cuyahoga  | 4,815,783             | 9,572,256                              | 1,708,408                | 105,158    | 3,499,610      |
| South Euclid         | Cuyahoga  | 2,320,295             | 6,374,421                              | 139,688                  | 111,483    | 917,306        |
| Strongsville         | Cuyahoga  | 3,394,388             | 6,859,574                              | 1,237,160                | 940,819    | 0              |
| University Heights   | Cuyahoga  | 1,314,011             | 5,233,414                              | 709,369                  | 41,731     | 487,705        |
| Warrensville Heights | Cuyahoga  | 2,190,392             | 7,153,698                              | 503,977                  | 44,572     | 2,725,972      |
| Westlake             | Cuyahoga  | 8,604,473             | 7,218,389                              | 1,170,191                | 418,665    | 1,866,511      |
| Greenville           | Darke     | 1,579,970             | 2,881,125                              | 7,912                    | 36,558     | 168,769        |
| Defiance             | Defiance  | 2,273,024             | 3,970,374                              | 545,343                  | 212,237    | 0              |
| Delaware             | Delaware  | 4,024,613             | 5,015,614                              | 0                        | 0          | 0              |
| Powell               | Delaware  | 873,599               | 1,216,875                              | 444,120                  | 0          | 405,670        |
| Huron                | Erie      | 1,081,697             | 1,580,445                              | 67,135                   | 0          | 0              |
| Sandusky             | Erie      | 4,584,026             | 7,904,680                              | 1,869,792                | 262,611    | 0              |
| Vermilion            | Erie      | 1,435,258             | 1,793,822                              | 138,777                  | 0          | 0              |
| Lancaster            | Fairfield | 4,963,811             | 12,056,717                             | 84,199                   | 245,068    | 0              |
| Pickerington         | Fairfield | 2,236,890             | 33,125                                 | 870,156                  | 100,010    | 0              |
| Washington           | Fairfield | 1,934,816             | 2,698,298                              | 735,449                  | 0          | 0              |
| Bexley               | Franklin  | 2,942,908             | 3,964,611                              | 357,795                  | 61,821     | 503,887        |
| Columbus             | Franklin  | 67,059,000            | 403,558,000                            | 20,486,000               | 163,000    | 0              |
| Dublin               | Franklin  | 14,298,677            | 244,909                                | 5,718,855                | 146,761    | 0              |
| Gahanna              | Franklin  | 3,021,563             | 4,840,512                              | 2,520,447                | 150,687    | 1,202,759      |
| Grandview Heights    | Franklin  | 1,211,297             | 3,680,070                              | 0                        | 0          | 963,193        |
| Grove City           | Franklin  | 3,329,204             | 4,879,895                              | 710,947                  | 206,693    | 0              |
| Hillard              | Franklin  | 3,362,710             | 5,110,477                              | 978,821                  | 116,275    | 0              |
| Reynoldsburg         | Franklin  | 2,688,097             | 5,582,199                              | 1,108,923                | 149,813    | 0              |
| Upper Arlington      | Franklin  | 7,023,232             | 11,466,207                             | 621,527                  | 0          | 0              |
| Westerville          | Franklin  | 6,618,746             | 8,374,154                              | 2,037,680                | 43,072     | 0              |
| Whitehall            | Franklin  | 4,293,837             | 8,603,618                              | 43,582                   | 87,392     | 388,940        |
| Worthington          | Franklin  | 3,545,727             | 7,519,909                              | 469,579                  | 69,555     | 1,067,390      |
| Wauseon              | Fulton    | 542,438               | 1,365,536                              | 407,106                  | 500        | 219,787        |
| Chardon              | Geauga    | 2,196,183             | 799,450                                | 145,823                  | 0          | 882,439        |
| Bellbrook            | Greene    | 361,075               | 90,038                                 | 26,958                   | 319        | 0              |
| Fairborn             | Greene    | 5,445,508             | 9,418,101                              | 477,969                  | 74,624     | 0              |
| Xenia                | Greene    | 2,263,847             | 9,501,871                              | 256,039                  | 42,131     | 0              |
| Cambridge            | Guernsey  | 2,940,247             | 1,649,725                              | 154,627                  | 0          | 0              |
| Blue Ash             | Hamilton  | 4,350,054             | 8,562,545                              | 690,755                  | 0          | 0              |
| Cheviot              | Hamilton  | 1,106,633             | 1,612,298                              | 0                        | 6,465      | 121,529        |
| Cincinnati           | Hamilton  | 36,425,000            | 133,171,000                            | 9,313,000                | 22,390,000 | 1,707,000      |
| Deer Park            | Hamilton  | 694,016               | 987,179                                | 23,066                   | 5,037      | 190,278        |
| Forest Park          | Hamilton  | 2,077,895             | 2,884,112                              | 1,300,006                | 18,988     | 0              |
| Harrison             | Hamilton  | 926,281               | 1,635,538                              | 178,359                  | 0          | 0              |
| Loveland             | Hamilton  | 1,312,102             | 1,825,633                              | 165,555                  | 0          | 0              |
| Madeira              | Hamilton  | 714,361               | 1,930,067                              | 19,637                   | 0          | 951,894        |
| Montgomery           | Hamilton  | 2,977,284             | 2,092,926                              | 423,381                  | 52,458     | 0              |
| Mount Healthy        | Hamilton  | 516,447               | 1,146,540                              | 104,219                  | 0          | 0              |
| Norwood              | Hamilton  | 1,257,868             | 2,217,835                              | 162,908                  | 7,937      | 429,463        |

| Leisure<br>Activities | Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Total<br>General Fund<br>Expenditures |
|-----------------------|-------------------------------|-------------------|------------------------|-----------|--------------------------------|---------------------------------------|
| \$349,187             | \$869,096                     | \$0               | \$0                    | \$0       | \$0                            | \$12,101,310                          |
| 0                     | 1,245,538                     | 0                 | 0                      | 0         | 0                              | 6,738,247                             |
| 239,172               | 331,688                       | 0                 | 0                      | 0         | 0                              | 5,161,906                             |
| 322,871               | 0                             | 0                 | 0                      | 2,013     | 310                            | 11,815,943                            |
| 113,735               | 4,089                         | 0                 | 0                      | 0         | 0                              | 4,322,655                             |
| 501,136               | 2,799,400                     | 463,135           | 0                      | 0         | 0                              | 28,610,468                            |
| 0                     | 1,377,269                     | 9,860             | 0                      | 0         | 0                              | 21,088,344                            |
| 360,608               | 1,648,318                     | 0                 | 0                      | 4,838     | 14,712                         | 11,891,669                            |
| 682,491               | 2,170,767                     | 0                 | 0                      | 0         | 0                              | 15,285,199                            |
| 286,976               | 848,470                       | 0                 | 0                      | 2,597     | 0                              | 8,924,273                             |
| 355,284               | 71,193                        | 26,945            | 0                      | 0         | 0                              | 13,072,033                            |
| 621,095               | 1,864,011                     | 148,606           | 0                      | 0         | 0                              | 21,911,941                            |
| 644,879               | 170,347                       | 551,374           | 0                      | 0         | 0                              | 6,040,934                             |
| 569,347               | 48,934                        | 0                 | 0                      | 762,000   | 21,234                         | 8,402,493                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 9,040,227                             |
| 49,839                | 0                             | 0                 | 0                      | 0         | 0                              | 2,990,103                             |
| 0                     | 401,366                       | 0                 | 0                      | 0         | 0                              | 3,130,643                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 14,621,109                            |
| 145,290               | 0                             | 0                 | 0                      | 0         | 0                              | 3,513,147                             |
| 7,322                 | 0                             | 0                 | 0                      | 0         | 0                              | 17,357,117                            |
| 0                     | 0                             | 0                 | 0                      | 10,760    | 3,016                          | 3,253,957                             |
| 24,039                | 0                             | 0                 | 54,000                 | 0         | 0                              | 5,446,602                             |
| 1,235,284             | 352                           | 959,701           | 0                      | 183,292   | 189,911                        | 10,399,562                            |
| 420,000               | 0                             | 2,958,000         | 0                      | 0         | 0                              | 494,644,000                           |
| 3,605,519             | 1,226,359                     | 293,092           | 0                      | 0         | 0                              | 25,534,172                            |
| 1,220,214             | 22,850                        | 3,671,350         | 0                      | 131,007   | 94,706                         | 16,876,095                            |
| 666,307               | 87,770                        | 26,441            | 0                      | 12,738    | 9,446                          | 6,657,262                             |
| 966,387               | 0                             | 8,326,630         | 0                      | 530,786   | 50,182                         | 19,000,724                            |
| 2,374,556             | 789,189                       | 0                 | 0                      | 0         | 9,094                          | 12,741,122                            |
| 864,068               | 0                             | 0                 | 0                      | 0         | 0                              | 10,393,100                            |
| 2,164,231             | 779,213                       | 1,244,941         | 0                      | 104,247   | 0                              | 23,403,598                            |
| 0                     | 308,077                       | 0                 | 0                      | 455       | 1,037                          | 17,383,221                            |
| 783,096               | 1,163,336                     | 570,131           | 0                      | 63,843    | 7,905                          | 16,005,680                            |
| 2,012,398             | 978,763                       | 0                 | 0                      | 0         | 0                              | 15,663,321                            |
| 414,341               | 31,348                        | 66,839            | 0                      | 0         | 0                              | 3,047,895                             |
| 0                     | 20,750                        | 214,898           | 0                      | 12,500    | 0                              | 4,272,043                             |
| 17,132                | 0                             | 0                 | 0                      | 0         | 0                              | 495,522                               |
| 124,315               | 0                             | 450,082           | 0                      | 0         | 301                            | 15,990,900                            |
| 456,372               | 259,367                       | 0                 | 0                      | 0         | 0                              | 12,779,627                            |
| 454,173               | 0                             | 0                 | 0                      | 0         | 0                              | 5,198,772                             |
| 0                     | 3,714,209                     | 0                 | 0                      | 2,715     | 1,101                          | 17,321,379                            |
| 0                     | 485,242                       | 47,101            | 0                      | 0         | 0                              | 3,379,268                             |
| 19,235,000            | 82,131,000                    | 34,000            | 0                      | 0         | 0                              | 304,406,000                           |
| 44,672                | 0                             | 0                 | 0                      | 0         | 0                              | 1,944,248                             |
| 347,401               | 86,467                        | 383,293           | 0                      | 0         | 0                              | 7,098,162                             |
| 67,394                | 0                             | 0                 | 0                      | 39,444    | 4,300                          | 2,851,316                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 3,303,290                             |
| 97,034                | 0                             | 0                 | 0                      | 0         | 0                              | 3,712,993                             |
| 571,923               | 0                             | 0                 | 0                      | 0         | 0                              | 6,117,972                             |
| 1,277,827             | 339,255                       | 17,890            | 0                      | 1,213,754 | 78,142                         | 4,694,074                             |
| 79,701                | 48,460                        | 1,045,270         | 0                      | 198,747   | 100,787                        | 5,548,976                             |

Continued

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County    | General<br>Government | Security of<br>Persons and<br>Property | Community<br>Environment | Health     | Transportation |
|------------------|-----------|-----------------------|----------------------------------------|--------------------------|------------|----------------|
| Reading          | Hamilton  | \$1,259,326           | \$3,594,111                            | \$138,980                | \$96,345   | \$183,104      |
| Sharonville      | Hamilton  | 2,617,905             | 4,256,532                              | 451,860                  | 299,722    | 0              |
| Silverton        | Hamilton  | 537,109               | 1,033,779                              | 20,092                   | 4,252      | 334            |
| Springdale       | Hamilton  | 3,322,953             | 5,859,265                              | 389,579                  | 240,994    | 856,007        |
| St. Bernard      | Hamilton  | 2,256,186             | 4,350,343                              | 5,796                    | 122,064    | 348,868        |
| Wyoming          | Hamilton  | 1,717,725             | 1,860,414                              | 175,699                  | 37,695     | 494,080        |
| Findlay          | Hancock   | 5,050,650             | 11,792,708                             | 0                        | 1,345,087  | 0              |
| Kenton           | Hardin    | 928,505               | 1,788,481                              | 39,221                   | 75,500     | 43,913         |
| Napoleon         | Henry     | 905,715               | 1,920,529                              | 82,778                   | 80,577     | 0              |
| Hillsboro        | Highland  | 1,873,595             | 2,648,666                              | 35,623                   | 20,499     | 0              |
| Logan            | Hocking   | 510,875               | 1,515,696                              | 14,228                   | 243,300    | 315,065        |
| Bellevue         | Huron     | 1,274,864             | 1,679,695                              | 142,560                  | 232,068    | 0              |
| Norwalk          | Huron     | 1,913,069             | 3,309,483                              | 7,894                    | 110,216    | 0              |
| Willard          | Huron     | 891,245               | 2,131,717                              | 157,916                  | 35,765     | 24,626         |
| Jackson          | Jackson   | 703,355               | 1,476,294                              | 0                        | 0          | 0              |
| Wellston         | Jackson   | 229,335               | 405,297                                | 0                        | 0          | 0              |
| Toronto          | Jefferson | 357,097               | 1,113,482                              | 10,059                   | 27,233     | 9,527          |
| Mount Vernon     | Knox      | 3,458,060             | 3,708,140                              | 23,712                   | 274,656    | 47,594         |
| Eastlake         | Lake      | 3,153,333             | 6,328,572                              | 413,228                  | 154,103    | 995,141        |
| Mentor           | Lake      | 6,523,127             | 14,898,990                             | 965,387                  | 0          | 5,795,672      |
| Painesville      | Lake      | 2,181,454             | 6,449,855                              | 335,371                  | 90,071     | 1,313,600      |
| Wickliffe        | Lake      | 3,362,668             | 4,785,431                              | 185,547                  | 11,912     | 1,505,806      |
| Willoughby       | Lake      | 5,373,231             | 8,722,950                              | 773,181                  | 343,020    | 0              |
| Willoughby Hills | Lake      | 1,176,618             | 3,213,480                              | 182,782                  | 0          | 0              |
| Willowick        | Lake      | 1,432,835             | 3,011,876                              | 253,473                  | 86,600     | 203,956        |
| Ironton          | Lawrence  | 1,547,815             | 1,684,611                              | 27,907                   | 6,427      | 38,190         |
| Heath            | Licking   | 1,207,949             | 2,956,359                              | 297,688                  | 52,500     | 0              |
| Newark           | Licking   | 6,112,894             | 13,210,344                             | 1,192,755                | 1,912,698  | 0              |
| Pataskala        | Licking   | 636,104               | 286,110                                | 492,660                  | 28,646     | 0              |
| Bellefontaine    | Logan     | 2,067,810             | 3,545,086                              | 34,405                   | 32,945     | 445,642        |
| Amherst          | Lorain    | 975,194               | 2,421,892                              | 178,132                  | 64,582     | 0              |
| Avon             | Lorain    | 1,427,086             | 577,355                                | 781,939                  | 0          | 0              |
| Elyria           | Lorain    | 6,263,584             | 14,849,486                             | 802,462                  | 1,514,346  | 0              |
| Lorain           | Lorain    | 6,668,461             | 13,593,030                             | 466,349                  | 246,709    | 0              |
| North Ridgeville | Lorain    | 3,098,682             | 4,467,687                              | 0                        | 59,839     | 1,229          |
| Oberlin          | Lorain    | 1,862,412             | 1,871,901                              | 333,123                  | 104,442    | 592,497        |
| Sheffield Lake   | Lorain    | 575,121               | 1,238,092                              | 89,335                   | 20,834     | 2,757          |
| Maumee           | Lucas     | 3,405,472             | 6,958,175                              | 363,797                  | 86,518     | 1,835,084      |
| Oregon           | Lucas     | 2,686,912             | 6,699,947                              | 523,972                  | 344,694    | 2,689,296      |
| Sylvania         | Lucas     | 2,788,173             | 3,262,637                              | 322,117                  | 210,066    | 168,500        |
| Toledo           | Lucas     | 20,067,000            | 144,066,000                            | 5,959,000                | 14,393,000 | 0              |
| London           | Madison   | 723,438               | 1,422,441                              | 3,075                    | 2,416      | 0              |
| Canfield         | Mahoning  | 632,441               | 1,621,938                              | 70,904                   | 102,452    | 548            |
| Youngstown       | Mahoning  | 10,527,729            | 458,684                                | 646,321                  | 1,211,802  | 982,809        |
| Marion           | Marion    | 2,779,357             | 10,137,168                             | 325,212                  | 0          | 286,637        |
| Brunswick        | Medina    | 3,230,290             | 3,463,642                              | 789,934                  | 5,982      | 0              |
| Medina           | Medina    | 3,098,663             | 2,907,812                              | 491,176                  | 81,958     | 0              |
| Wadsworth        | Medina    | 1,780,642             | 3,626,367                              | 201,389                  | 60,313     | 398            |
| Celina           | Mercer    | 1,293,817             | 2,094,338                              | 18,084                   | 59,658     | 91,984         |
| Piqua            | Miami     | 1,288,269             | 6,183,956                              | 37,280                   | 273,225    | 0              |
| Tipp City        | Miami     | 1,182,566             | 2,303,550                              | 188,598                  | 0          | 0              |

| Leisure<br>Activities | Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Total<br>General Fund<br>Expenditures |
|-----------------------|-------------------------------|-------------------|------------------------|-----------|--------------------------------|---------------------------------------|
| \$482,094             | \$361,763                     | \$70              | \$0                    | \$0       | \$8,822                        | \$6,124,615                           |
| 2,403,827             | 440,747                       | 0                 | 0                      | 0         | 0                              | 10,470,593                            |
| 56,677                | 221,684                       | 2,837             | 0                      | 5,759     | 1,406                          | 1,883,929                             |
| 1,318,863             | 277,221                       | 315,156           | 0                      | 0         | 0                              | 12,580,038                            |
| 495,703               | 1,841,469                     | 0                 | 0                      | 0         | 0                              | 9,420,429                             |
| 69,750                | 496,100                       | 0                 | 0                      | 0         | 0                              | 4,851,463                             |
| 888,587               | 0                             | 2,127,126         | 0                      | 0         | 0                              | 21,204,158                            |
| 0                     | 0                             | 0                 | 0                      | 35,961    | 21,326                         | 2,932,907                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 2,989,599                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 4,578,383                             |
| 150,860               | 5,627                         | 0                 | 0                      | 0         | 0                              | 2,755,651                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 3,329,187                             |
| 0                     | 15,869                        | 47,733            | 0                      | 0         | 0                              | 5,404,264                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 3,241,269                             |
| 0                     | 0                             | 0                 | 0                      | 568       | 6,895                          | 2,187,112                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 634,632                               |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 1,517,398                             |
| 376,607               | 0                             | 0                 | 0                      | 6,899     | 20,976                         | 7,916,644                             |
| 1,628,797             | 667,141                       | 60,813            | 0                      | 0         | 0                              | 13,401,128                            |
| 6,369,788             | 1,920,058                     | 5,661,195         | 0                      | 10,000    | 0                              | 42,144,217                            |
| 897,968               | 0                             | 0                 | 0                      | 0         | 27,400                         | 11,295,719                            |
| 199,550               | 488,155                       | 0                 | 0                      | 0         | 0                              | 10,539,069                            |
| 813,003               | 975,252                       | 36,333            | 0                      | 0         | 0                              | 17,036,970                            |
| 68,102                | 0                             | 0                 | 0                      | 122,604   | 15,522                         | 4,779,108                             |
| 934,914               | 682,047                       | 60,812            | 0                      | 0         | 0                              | 6,666,513                             |
| 0                     | 0                             | 0                 | 0                      | 40,630    | 10,592                         | 3,356,172                             |
| 816,646               | 0                             | 0                 | 0                      | 0         | 0                              | 5,331,142                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 22,428,691                            |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 1,443,520                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 6,125,888                             |
| 0                     | 0                             | 0                 | 0                      | 4,133     | 7,696                          | 3,651,629                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 2,786,380                             |
| 2,028,504             | 0                             | 514,433           | 0                      | 0         | 0                              | 25,972,815                            |
| 934,524               | 0                             | 0                 | 0                      | 22,193    | 2,602                          | 21,933,868                            |
| 189,236               | 0                             | 0                 | 0                      | 0         | 0                              | 7,816,673                             |
| 406,639               | 0                             | 127,288           | 0                      | 0         | 0                              | 5,298,302                             |
| 36,991                | 2,358                         | 0                 | 0                      | 3,502     | 2,189                          | 1,971,179                             |
| 1,223,225             | 821,093                       | 0                 | 0                      | 0         | 0                              | 14,693,364                            |
| 22,535                | 0                             | 0                 | 0                      | 0         | 0                              | 12,967,356                            |
| 659,849               | 467,035                       | 0                 | 0                      | 0         | 0                              | 7,878,377                             |
| 4,715,000             | 0                             | 649,000           | 0                      | 2,066,000 | 1,714,000                      | 193,629,000                           |
| 194,401               | 0                             | 0                 | 0                      | 0         | 0                              | 2,345,771                             |
| 0                     | 0                             | 90,883            | 0                      | 0         | 0                              | 2,519,166                             |
| 82,371                | 2,093,124                     | 0                 | 0                      | 0         | 0                              | 16,002,840                            |
| 494,504               | 0                             | 10,997            | 0                      | 0         | 0                              | 14,033,875                            |
| 227,280               | 0                             | 0                 | 0                      | 0         | 0                              | 7,717,128                             |
| 0                     | 0                             | 216,416           | 0                      | 0         | 0                              | 6,796,025                             |
| 740,370               | 0                             | 289,865           | 0                      | 1,544     | 4,695                          | 6,705,583                             |
| 74,180                | 280,564                       | 0                 | 0                      | 0         | 0                              | 3,912,625                             |
| 519,258               | 0                             | 608,026           | 0                      | 0         | 0                              | 8,910,014                             |
| 331,512               | 160,646                       | 84,745            | 0                      | 0         | 0                              | 4,251,617                             |

Continued

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | General<br>Government | Security of<br>Persons and<br>Property | Community<br>Environment | Health     | Transportation |
|-----------------|------------|-----------------------|----------------------------------------|--------------------------|------------|----------------|
| Troy            | Miami      | \$2,905,606           | \$7,330,132                            | \$625,421                | \$0        | \$0            |
| Centerville     | Montgomery | 4,139,483             | 4,491,363                              | 228,481                  | 0          | 0              |
| Clayton         | Montgomery | 774,318               | 0                                      | 86,588                   | 0          | 0              |
| Dayton          | Montgomery | 0                     | 99,024,747                             | 561,250                  | 28,347,659 | 0              |
| Englewood       | Montgomery | 1,098,527             | 0                                      | 404,953                  | 5,471      | 0              |
| Huber Heights   | Montgomery | 2,658,245             | 659,494                                | 888,614                  | 0          | 0              |
| Kettering       | Montgomery | 9,719,520             | 19,242,264                             | 0                        | 0          | 0              |
| Miamisburg      | Montgomery | 4,646,817             | 5,628,019                              | 749,570                  | 18,721     | 249,786        |
| Moraine         | Montgomery | 3,964,128             | 6,598,326                              | 159,125                  | 611,342    | 263,598        |
| Oakwood         | Montgomery | 2,500,392             | 3,406,840                              | 356,696                  | 0          | 0              |
| Riverside       | Montgomery | 1,797,475             | 431,069                                | 195,826                  | 0          | 0              |
| Trotwood        | Montgomery | 2,264,896             | 4,791,680                              | 736,253                  | 0          | 226,611        |
| Union           | Montgomery | 406,350               | 0                                      | 0                        | 0          | 0              |
| Vandalia        | Montgomery | 3,987,949             | 5,162,545                              | 0                        | 0          | 0              |
| West Carrollton | Montgomery | 1,257,076             | 3,225,350                              | 393,981                  | 0          | 0              |
| Zanesville      | Muskingum  | 5,747,761             | 3,301,259                              | 258,692                  | 57,730     | 287            |
| Port Clinton    | Ottawa     | 1,046,405             | 1,409,434                              | 6,575                    | 201,124    | 0              |
| Waverly         | Pike       | 638,345               | 72,290                                 | 0                        | 1,470      | 33,722         |
| Aurora          | Portage    | 1,407,817             | 3,881,424                              | 953,968                  | 0          | 1,605,917      |
| Kent            | Portage    | 1,832,119             | 2,612,425                              | 1,161,935                | 395,378    | 0              |
| Ravenna         | Portage    | 1,368,234             | 3,564,657                              | 240,802                  | 152,816    | 0              |
| Streetsboro     | Portage    | 1,191,425             | 3,342,478                              | 619,362                  | 0          | 0              |
| Eaton           | Preble     | 1,619,329             | 1,833,257                              | 147,938                  | 31,195     | 14,146         |
| Mansfield       | Richland   | 7,844,231             | 1,060,921                              | 553,081                  | 30,057     | 0              |
| Ontario         | Richland   | 932,619               | 1,493,091                              | 19,692                   | 0          | 71,304         |
| Shelby          | Richland   | 952,569               | 1,966,196                              | 0                        | 0          | 0              |
| Chillicothe     | Ross       | 7,891,633             | 7,415,457                              | 753                      | 0          | 170,167        |
| Clyde           | Sandusky   | 684,936               | 1,779,882                              | 359,163                  | 80,938     | 0              |
| Fremont         | Sandusky   | 1,331,335             | 4,029,062                              | 112,553                  | 17,334     | 0              |
| Portsmouth      | Scioto     | 2,984,302             | 6,053,062                              | 182,586                  | 532,519    | 531,345        |
| Fostoria        | Seneca     | 1,458,217             | 4,001,636                              | 70,901                   | 295,714    | 42,339         |
| Tiffin          | Seneca     | 1,719,192             | 5,732,740                              | 42,857                   | 363,620    | 22,500         |
| Sidney          | Shelby     | 1,692,195             | 8,825,544                              | 819,619                  | 82,131     | 0              |
| Alliance        | Stark      | 2,155,256             | 5,484,234                              | 70,241                   | 426,045    | 262,589        |
| Canton          | Stark      | 15,734,770            | 30,986,827                             | 0                        | 1,989,615  | 2,416,210      |
| Louisville      | Stark      | 741,922               | 1,559,441                              | 196,790                  | 51,910     | 0              |
| Massillon       | Stark      | 5,404,953             | 7,127,478                              | 0                        | 436,181    | 824,040        |
| North Canton    | Stark      | 1,719,736             | 2,515,910                              | 277,441                  | 74,173     | 0              |
| Akron           | Summit     | 19,201,810            | 103,287,128                            | 1,377,553                | 7,175,211  | 0              |
| Barberton       | Summit     | 3,251,814             | 8,233,309                              | 718,062                  | 175        | 306,145        |
| Cuyahoga Falls  | Summit     | 7,564,614             | 15,929,840                             | 972,996                  | 0          | 0              |
| Fairlawn        | Summit     | 2,223,141             | 3,987,114                              | 29,191                   | 105,002    | 1,300,627      |
| Green           | Summit     | 2,188,911             | 759,173                                | 0                        | 178,403    | 0              |
| Hudson          | Summit     | 4,368,242             | 2,928,922                              | 313,173                  | 615,718    | 0              |
| Macedonia       | Summit     | 2,029,242             | 3,504,312                              | 466,223                  | 175,181    | 165,076        |
| Munroe Falls    | Summit     | 628,369               | 873,161                                | 325                      | 35,371     | 200,090        |
| Norton          | Summit     | 980,875               | 1,520,716                              | 227,164                  | 0          | 0              |
| Stow            | Summit     | 4,038,069             | 6,758,252                              | 1,111,268                | 322,981    | 737,636        |
| Tallmadge       | Summit     | 2,505,021             | 2,657,984                              | 382,185                  | 120,423    | 898            |
| Twinsburg       | Summit     | 2,281,621             | 5,965,753                              | 1,743,144                | 209,155    | 3,097,270      |
| Cortland        | Trumbull   | 828,555               | 15,463                                 | 49,045                   | 5,495      | 0              |



| Leisure<br>Activities | Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Total<br>General Fund<br>Expenditures |
|-----------------------|-------------------------------|-------------------|------------------------|-----------|--------------------------------|---------------------------------------|
| \$1,524,109           | \$1,281,122                   | \$0               | \$0                    | \$0       | \$0                            | \$13,666,390                          |
| 331,551               | 171,111                       | 0                 | 0                      | 34,464    | 5,213                          | 9,401,666                             |
| 0                     | 0                             | 19,990            | 0                      | 15,866    | 1,159                          | 897,921                               |
| 933,855               | 35,242,954                    | 1,700,349         | 0                      | 0         | 0                              | 165,810,814                           |
| 109,196               | 0                             | 0                 | 0                      | 0         | 0                              | 1,618,147                             |
| 0                     | 0                             | 0                 | 0                      | 68,103    | 4,549                          | 4,279,005                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 28,961,784                            |
| 1,348,663             | 785,388                       | 0                 | 0                      | 0         | 0                              | 13,426,964                            |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 11,596,519                            |
| 0                     | 0                             | 436,969           | 0                      | 0         | 61,635                         | 6,762,532                             |
| 33,904                | 0                             | 63,094            | 0                      | 0         | 0                              | 2,521,368                             |
| 471,924               | 0                             | 235,249           | 0                      | 7,100     | 2,725                          | 8,736,438                             |
| 0                     | 0                             | 177,703           | 0                      | 0         | 5,207                          | 589,260                               |
| 2,693,497             | 2,042,012                     | 5,822             | 0                      | 61,971    | 0                              | 13,953,796                            |
| 516,858               | 386,086                       | 0                 | 0                      | 0         | 0                              | 5,779,351                             |
| 631,753               | 0                             | 0                 | 465,243                | 0         | 0                              | 10,462,725                            |
| 215,087               | 0                             | 24,218            | 0                      | 208,128   | 3,405                          | 3,114,376                             |
| 26,609                | 0                             | 35,925            | 0                      | 0         | 0                              | 808,361                               |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 7,849,126                             |
| 0                     | 0                             | 470,959           | 0                      | 0         | 0                              | 6,472,816                             |
| 0                     | 168,276                       | 0                 | 0                      | 32,759    | 14,185                         | 5,541,729                             |
| 150,589               | 702,129                       | 53,325            | 0                      | 0         | 0                              | 6,059,308                             |
| 0                     | 0                             | 203,960           | 0                      | 0         | 0                              | 3,849,825                             |
| 835,660               | 0                             | 0                 | 0                      | 0         | 0                              | 10,323,950                            |
| 81,565                | 4,847                         | 0                 | 0                      | 0         | 0                              | 2,603,118                             |
| 0                     | 0                             | 0                 | 0                      | 2,930     | 382                            | 2,922,077                             |
| 109,685               | 893,922                       | 0                 | 0                      | 43,763    | 13,623                         | 16,539,003                            |
| 0                     | 92,284                        | 0                 | 0                      | 0         | 3,768                          | 3,000,971                             |
| 754,193               | 87,235                        | 0                 | 0                      | 0         | 0                              | 6,331,712                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 10,283,814                            |
| 1,215                 | 0                             | 0                 | 0                      | 5,021     | 12,717                         | 5,887,760                             |
| 0                     | 128,951                       | 0                 | 0                      | 274,240   | 0                              | 8,284,100                             |
| 1,188,283             | 0                             | 37,862            | 0                      | 0         | 0                              | 12,645,634                            |
| 514,393               | 55,996                        | 0                 | 0                      | 0         | 0                              | 8,968,754                             |
| 2,305,415             | 0                             | 0                 | 0                      | 0         | 0                              | 53,432,837                            |
| 290,399               | 51,339                        | 10,069            | 0                      | 24,589    | 4,109                          | 2,930,568                             |
| 0                     | 328,794                       | 18,971            | 0                      | 27,018    | 9,960                          | 14,177,395                            |
| 871,033               | 359,336                       | 0                 | 0                      | 0         | 0                              | 5,817,629                             |
| 3,168,861             | 0                             | 0                 | 0                      | 0         | 0                              | 134,210,563                           |
| 1,103,695             | 0                             | 1,025,626         | 0                      | 180,692   | 9,002                          | 14,828,520                            |
| 2,396,637             |                               | 442,320           | 0                      | 0         | 0                              | 27,306,407                            |
| 33,425                | 119,714                       | 0                 | 491,930                | 0         | 0                              | 8,290,144                             |
| 0                     | 0                             | 1,118,303         | 0                      | 31,262    | 0                              | 4,276,052                             |
| 0                     | 0                             | 1,008,235         | 0                      | 0         | 0                              | 9,234,290                             |
| 5,431                 | 615,826                       | 0                 | 0                      | 0         | 0                              | 6,961,291                             |
| 42,688                | 0                             | 0                 | 0                      | 0         | 0                              | 1,780,004                             |
| 104,810               | 141,665                       | 0                 | 0                      | 0         | 0                              | 2,975,230                             |
| 1,392,643             | 0                             | 430,745           | 0                      | 0         | 0                              | 14,791,594                            |
| 457,139               | 0                             | 348,474           | 0                      | 0         | 0                              | 6,472,124                             |
| 1,470,841             | 0                             | 0                 | 0                      | 0         | 0                              | 14,767,784                            |
| 19,185                | 29,991                        | 0                 | 0                      | 0         | 0                              | 947,734                               |

Continued

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| <u>City</u>      | <u>County</u> | <u>General<br/>Government</u> | <u>Security of<br/>Persons and<br/>Property</u> | <u>Community<br/>Environment</u> | <u>Health</u> | <u>Transportation</u> |
|------------------|---------------|-------------------------------|-------------------------------------------------|----------------------------------|---------------|-----------------------|
| Girard           | Trumbull      | \$1,724,910                   | \$2,611,237                                     | \$0                              | \$11,291      | \$43,858              |
| Hubbard          | Trumbull      | 345,965                       | 1,294,203                                       | 3,194                            | 13,101        | 0                     |
| Niles            | Trumbull      | 1,790,966                     | 319,519                                         | 195,772                          | 214,394       | 271,289               |
| Warren           | Trumbull      | 6,789,612                     | 12,856,511                                      | 1,577,698                        | 375,277       | 0                     |
| Dover            | Tuscarawas    | 959,875                       | 2,755,176                                       | 70,183                           | 10,695        | 0                     |
| New Philadelphia | Tuscarawas    | 1,688,638                     | 2,806,020                                       | 0                                | 260,021       | 106,337               |
| Uhrichsville     | Tuscarawas    | 429,975                       | 848,553                                         | 0                                | 5,113         | 0                     |
| Marysville       | Union         | 2,692,079                     | 4,592,547                                       | 335,139                          | 291,987       | 0                     |
| Franklin         | Warren        | 1,921,684                     | 3,244,927                                       | 0                                | 0             | 0                     |
| Lebanon          | Warren        | 4,110,790                     | 2,687,735                                       | 723,743                          | 1,731         | 0                     |
| Mason City       | Warren        | 4,945,913                     | 3,139,769                                       | 860,047                          | 0             | 1,871,148             |
| Springboro       | Warren        | 2,903,183                     | 2,101,903                                       | 978,325                          | 1,829         | 0                     |
| Belpre           | Washington    | 463,824                       | 904,754                                         | 0                                | 32,530        | 71,827                |
| Marietta         | Washington    | 3,517,026                     | 3,701,743                                       | 0                                | 322,741       | 0                     |
| Orrville         | Wayne         | 838,937                       | 1,720,305                                       | 0                                | 146,883       | 380,625               |
| Rittman          | Wayne         | 566,264                       | 976,719                                         | 0                                | 78,279        | 307,823               |
| Wooster          | Wayne         | 2,958,422                     | 7,089,771                                       | 644,527                          | 142,208       | 1,208,283             |
| Bowling Green    | Wood          | 4,538,098                     | 5,084,910                                       | 322,408                          | 127,627       | 1,730,135             |
| Perrysburg       | Wood          | 2,692,963                     | 4,370,073                                       | 427,558                          | 25,467        | 910,146               |
| Rossford         | Wood          | 1,112,502                     | 1,790,987                                       | 0                                | 0             | 481,503               |
| Upper Sandusky   | Wyandot       | 1,188,556                     | 1,366,259                                       | 44,844                           | 59,881        | 0                     |

| Leisure<br>Activities | Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Total<br>General Fund<br>Expenditures |
|-----------------------|-------------------------------|-------------------|------------------------|-----------|--------------------------------|---------------------------------------|
| \$32,857              | \$0                           | \$0               | \$0                    | \$20,776  | \$1,018                        | \$4,445,947                           |
| 4,479                 | 0                             | 0                 | 0                      | 6,807     | 1,311                          | 1,669,060                             |
| 23,026                | 0                             | 0                 | 0                      | 0         | 0                              | 2,814,966                             |
| 274,719               | 0                             | 0                 | 0                      | 0         | 12,821                         | 21,886,638                            |
| 578,440               | 361,789                       | 0                 | 0                      | 0         | 0                              | 4,736,158                             |
| 500,865               | 523,184                       | 115,064           | 0                      | 11,733    | 15,982                         | 6,027,844                             |
| 0                     | 0                             | 0                 | 0                      | 4,747     | 14,433                         | 1,302,821                             |
| 265,298               | 0                             | 344,178           | 0                      | 19,815    | 1,990                          | 8,543,033                             |
| 45,000                | 90,078                        | 0                 | 0                      | 20,349    | 7,816                          | 5,329,854                             |
| 597,933               | 0                             | 39,086            | 0                      | 313       | 2,627                          | 8,163,958                             |
| 2,129,899             | 47,392                        | 0                 | 0                      | 0         | 158,487                        | 13,152,655                            |
| 360,850               | 0                             | 0                 | 0                      | 5,055     | 556                            | 6,351,701                             |
| 23,733                | 0                             | 0                 | 0                      | 0         | 0                              | 1,496,668                             |
| 0                     | 0                             | 0                 | 0                      | 0         | 0                              | 7,541,510                             |
| 308,331               | 0                             | 0                 | 0                      | 0         | 0                              | 3,395,081                             |
| 365,896               | 208,545                       | 0                 | 0                      | 0         | 0                              | 2,503,526                             |
| 1,709,688             | 0                             | 19,649            | 0                      | 3,334,621 | 26,250                         | 17,133,419                            |
| 0                     | 531,860                       | 0                 | 0                      | 0         | 0                              | 12,335,038                            |
| 1,008,738             | 0                             | 0                 | 0                      | 0         | 3,126                          | 9,438,071                             |
| 38,875                | 232,469                       | 0                 | 0                      | 45,766    | 7,993                          | 3,710,095                             |
| 0                     | 0                             | 200,497           | 0                      | 20,101    | 2,751                          | 2,882,889                             |

**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

| City              | County     | Property<br>Taxes(1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|-------------------|------------|----------------------|---------------------|----------------|-------------------------|
| Delphos           | Allen      | \$1,826,727          | \$0                 | \$0            | \$311,120               |
| Ashland           | Ashland    | 8,667,220            | 0                   | 0              | 1,161,594               |
| Ashtabula         | Ashtabula  | 2,417,214            | 5,969,526           | 0              | 1,185,472               |
| Conneaut          | Ashtabula  | 1,167,642            | 2,915,116           | 0              | 275,016                 |
| Geneva            | Ashtabula  | 414,764              | 1,706,154           | 0              | 145,023                 |
| Athens            | Athens     | 9,066,360            | 0                   | 0              | 1,039,347               |
| Nelsonville       | Athens     | 392,287              | 1,229,841           | 0              | 64,842                  |
| St. Marys         | Auglaize   | 1,148,270            | 3,364,565           | 0              | 303,628                 |
| Wapakoneta        | Auglaize   | 437,305              | 1,986,327           | 675,548        | 232,494                 |
| Martins Ferry     | Belmont    | 1,156,610            | 0                   | 0              | 167,612                 |
| St. Clairsville   | Belmont    | 783,144              | 0                   | 0              | 98,029                  |
| Fairfield         | Butler     | 22,579,590           | 0                   | 0              | 1,462,843               |
| Hamilton          | Butler     | 5,135,368            | 19,745,244          | 0              | 16,022,994              |
| Middletown        | Butler     | 5,019,257            | 17,763,884          | 0              | 3,729,718               |
| Monroe            | Butler     | 1,323,818            | 2,341,842           | 0              | 173,675                 |
| Oxford            | Butler     | 705,495              | 5,649,198           | 0              | 677,582                 |
| Urbana            | Champaign  | 471,537              | 4,053,078           | 0              | 611,794                 |
| New Carlisle      | Clark      | 329,748              | 837,653             | 0              | 182,114                 |
| Springfield       | Clark      | 2,560,961            | 24,333,086          | 9,142,608      | 2,449,406               |
| Milford           | Clermont   | 1,835,900            | 2,460,699           | 0              | 267,847                 |
| Wilmington        | Clinton    | 5,943,471            | 0                   | 0              | 510,109                 |
| East Liverpool    | Columbiana | 3,814,330            | 0                   | 0              | 76,115                  |
| East Palestine    | Columbiana | 950,745              | 0                   | 0              | 303,330                 |
| Salem             | Columbiana | 4,485,201            | 0                   | 0              | 71,803                  |
| Coshocton         | Coshocton  | 538,720              | 2,783,517           | 0              | 828,845                 |
| Bucyrus           | Crawford   | 898,023              | 3,733,501           | 98,723         | 428,653                 |
| Galion            | Crawford   | 3,871,517            | 0                   | 0              | 2,216,082               |
| Bay village       | Cuyahoga   | 5,297,529            | 4,327,078           | 0              | 187,682                 |
| Beachwood         | Cuyahoga   | 3,447,868            | 15,456,366          | 0              | 715,656                 |
| Bedford           | Cuyahoga   | 3,220,330            | 10,124,623          | 0              | 574,762                 |
| Berea             | Cuyahoga   | 3,701,004            | 8,782,694           | 253,682        | 583,793                 |
| Brecksville       | Cuyahoga   | 3,933,762            | 11,672,006          | 0              | 621,980                 |
| Broadview Heights | Cuyahoga   | 10,692,425           | 0                   | 0              | 545,248                 |
| Brook Park        | Cuyahoga   | 2,446,419            | 20,521,265          | 329,988        | 2,413,716               |
| Brooklyn          | Cuyahoga   | 2,163,852            | 10,782,083          | 0              | 880,019                 |
| Cleveland         | Cuyahoga   | 72,683,000           | 279,186,000         | 0              | 21,672,000              |
| Cleveland Heights | Cuyahoga   | 9,853,609            | 19,514,488          | 6,967,100      | 2,355,048               |
| Euclid            | Cuyahoga   | 26,810,629           | 0                   | 0              | 4,149,742               |
| Fairview Park     | Cuyahoga   | 4,152,713            | 4,545,917           | 0              | 453,623                 |
| Garfield Heights  | Cuyahoga   | 7,424,204            | 8,943,548           | 0              | 1,442,469               |
| Highland Heights  | Cuyahoga   | 1,213,107            | 6,437,954           | 0              | 357,005                 |
| Independence      | Cuyahoga   | 2,384,908            | 17,641,640          | 0              | 168,400                 |
| Lakewood          | Cuyahoga   | 27,936,619           | 0                   | 0              | 2,684,835               |
| Lyndhurst         | Cuyahoga   | 9,468,703            | 0                   | 0              | 94,100                  |
| Maple Heights     | Cuyahoga   | 4,241,493            | 6,440,805           | 0              | 1,097,122               |
| Mayfield Heights  | Cuyahoga   | 4,558,617            | 8,186,973           | 207,482        | 275,633                 |
| Middleburg Hts    | Cuyahoga   | 2,288,560            | 12,303,925          | 601,078        | 991,998                 |
| North Olmsted     | Cuyahoga   | 10,154,593           | 11,328,050          | 0              | 2,147,776               |
| North Royalton    | Cuyahoga   | 4,040,365            | 7,381,616           | 0              | 939,495                 |
| Olmstead Falls    | Cuyahoga   | 3,788,369            | 0                   | 0              | 457,290                 |
| Parma             | Cuyahoga   | 8,316,012            | 23,183,837          | 0              | 836,609                 |
| Parma Heights     | Cuyahoga   | 9,349,905            | 0                   | 0              | 1,002,287               |

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

| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$1,155,961            | \$0                    | \$42,758                    | \$210,750            | \$3,547,316       |
| 3,530,352              | 0                      | 829,066                     | 690,486              | 14,878,718        |
| 3,225,243              | 21,613                 | 939,500                     | 479,814              | 14,238,382        |
| 2,470,911              | 193,627                | 411,937                     | (7,022,312)          | 411,937           |
| 1,272,059              | 286,417                | 140,657                     | 104,434              | 4,069,508         |
| 3,208,061              | 22,650                 | 1,669,016                   | 675,449              | 15,680,883        |
| 564,499                | 0                      | 107,802                     | 157,007              | 2,516,278         |
| 1,437,811              | 82,550                 | 101,667                     | 303,199              | 6,741,690         |
| 974,282                | 151,789                | 81,133                      | 436,129              | 4,975,007         |
| 1,048,056              | 0                      | 53,690                      | 319,224              | 2,745,192         |
| 986,018                | 16,590                 | 49,577                      | 224,943              | 2,158,301         |
| 5,311,046              | 157,814                | 610,245                     | 1,505,932            | 31,627,470        |
| 12,762,628             | 251,110                | 3,094,654                   | 1,801,901            | 58,813,899        |
| 16,307,938             | 624,802                | 1,533,467                   | 3,381,320            | 48,360,386        |
| 1,921,501              | 97,309                 | 801,606                     | 893,840              | 7,553,591         |
| 1,930,985              | 6,718                  | 615,376                     | 497,167              | 10,082,521        |
| 1,897,207              | 0                      | 742,169                     | 391,687              | 8,167,472         |
| 376,459                | 79,071                 | 56,419                      | 44,575               | 1,906,039         |
| 10,796,450             | 261,603                | 2,279,575                   | 3,376,388            | 55,200,077        |
| 1,176,491              | 0                      | 291,831                     | 114,289              | 6,147,057         |
| 3,845,657              | 0                      | 886,726                     | 1,314,063            | 12,500,026        |
| 2,866,168              | 18,200                 | 814,509                     | 212,686              | 7,802,008         |
| 848,087                | 22,226                 | 21,483                      | 282,860              | 2,428,731         |
| 2,024,725              | 23,175                 | 156,613                     | 443,767              | 7,205,284         |
| 2,387,753              | 29,415                 | 71,591                      | 281,540              | 6,921,381         |
| 1,214,177              | 9,113                  | 169,885                     | 318,611              | 6,870,686         |
| 1,779,939              | 0                      | 61,807                      | 487,275              | 8,416,620         |
| 4,079,805              | 28,000                 | 320,327                     | 516,405              | 14,756,826        |
| 3,346,547              | 463,543                | 732,896                     | 2,664,569            | 26,827,445        |
| 3,087,774              | 374,681                | 1,181,884                   | 676,269              | 19,240,323        |
| 9,485,231              | 572,733                | 2,068,947                   | 359,352              | 25,807,436        |
| 3,496,062              | 325,000                | 689,227                     | 1,289,920            | 22,027,957        |
| 2,252,976              | 1,135,078              | 2,733,927                   | 454,843              | 17,814,497        |
| 2,260,733              | 4,282                  | 724,764                     | 854,923              | 29,556,090        |
| 2,441,584              | 36,812                 | 913,412                     | 690,447              | 17,908,209        |
| 101,100,000            | 0                      | 35,602,000                  | 166,314,000          | 676,557,000       |
| 4,170,820              | 1,221,592              | 2,985,807                   | 2,628,692            | 49,697,156        |
| 5,344,993              | 287,221                | 1,669,527                   | 589,528              | 38,851,640        |
| 2,428,288              | 229,563                | 486,249                     | 159,554              | 12,455,907        |
| 5,101,163              | 86,794                 | 1,586,319                   | 1,934,225            | 26,518,722        |
| 931,741                | 1,225,322              | 499,224                     | 500,618              | 11,164,971        |
| 1,955,153              | 93,877                 | 994,184                     | 762,423              | 24,000,585        |
| 12,821,281             | 167,359                | 1,933,856                   | 1,976,906            | 47,520,856        |
| 4,187,914              | 908,502                | 1,417,480                   | 532,674              | 16,609,373        |
| 4,970,528              | 84,193                 | 1,606,967                   | 1,042,090            | 19,483,198        |
| 2,944,242              | 97,671                 | 493,715                     | 807,623              | 17,571,956        |
| 1,945,744              | 386,563                | 708,045                     | 887,851              | 20,113,764        |
| 5,373,962              | 116,813                | 1,413,825                   | 721,822              | 31,256,841        |
| 3,146,323              | 69,315                 | 1,030,689                   | 576,727              | 17,184,530        |
| 1,503,379              | 385,108                | 239,865                     | 419,100              | 6,793,111         |
| 14,913,806             | 814,933                | 4,385,616                   | 1,875,983            | 54,326,796        |
| 2,333,086              | 93,910                 | 492,763                     | 395,743              | 13,667,694        |

Continued

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

**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County    | Property<br>Taxes(1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|----------------------|-----------|----------------------|---------------------|----------------|-------------------------|
| Pepper Pike          | Cuyahoga  | \$3,005,139          | \$3,418,117         | \$0            | \$62,995                |
| Richmond Heights     | Cuyahoga  | 3,129,092            | 4,165,685           | 0              | 294,312                 |
| Rocky River          | Cuyahoga  | 5,280,092            | 7,770,663           | 195,854        | 1,651,871               |
| Seven Hills          | Cuyahoga  | 6,192,392            | 0                   | 0              | 448,495                 |
| Solon                | Cuyahoga  | 4,370,359            | 27,795,091          | 643,448        | 1,864,193               |
| South Euclid         | Cuyahoga  | 4,942,050            | 5,729,709           | 0              | 276,359                 |
| Strongsville         | Cuyahoga  | 7,248,693            | 18,431,148          | 177,849        | 3,543,427               |
| University Heights   | Cuyahoga  | 2,641,196            | 4,977,627           | 66,761         | 238,230                 |
| Warrensville Heights | Cuyahoga  | 2,365,208            | 9,171,938           | 46,469         | 349,637                 |
| Westlake             | Cuyahoga  | 11,043,798           | 15,188,139          | 0              | 2,186,143               |
| Greenville           | Darke     | 1,545,504            | 3,986,236           | 448,695        | 412,022                 |
| Defiance             | Defiance  | 804,495              | 5,565,034           | 0              | 375,390                 |
| Delaware             | Delaware  | 1,513,728            | 8,812,813           | 0              | 2,421,532               |
| Powell               | Delaware  | 609,437              | 2,582,992           | 57,836         | 381,905                 |
| Huron                | Erie      | 607,526              | 1,923,093           | 0              | 788,521                 |
| Sandusky             | Erie      | 2,247,660            | 6,840,357           | 3,924,677      | 1,935,316               |
| Vermilion            | Erie      | 3,295,621            | 0                   | 0              | 1,193,983               |
| Lancaster            | Fairfield | 14,504,954           | 0                   | 0              | 2,141,310               |
| Pickerington         | Fairfield | 1,574,611            | 2,983,581           | 0              | 918,555                 |
| Washington           | Fairfield | 4,749,128            | 0                   | 0              | 248,231                 |
| Bexley               | Franklin  | 847,672              | 5,186,062           | 0              | 571,437                 |
| Columbus             | Franklin  | 41,520,000           | 435,567,000         | 0              | 57,053,000              |
| Dublin               | Franklin  | 2,688,244            | 49,885,455          | 1,452,448      | 4,503,073               |
| Gahanna              | Franklin  | 1,566,143            | 12,330,215          | 665,904        | 633,867                 |
| Grandview Heights    | Franklin  | 1,494,919            | 3,538,669           | 0              | 613,060                 |
| Grove City           | Franklin  | 2,430,982            | 15,248,743          | 750,185        | 1,332,815               |
| Hillard              | Franklin  | 1,399,359            | 12,706,543          | 0              | 3,403,048               |
| Reynoldsburg         | Franklin  | 10,260,998           | 0                   | 0              | 233,325                 |
| Upper Arlington      | Franklin  | 10,295,227           | 12,386,901          | 4,149,899      | 1,435,276               |
| Westerville          | Franklin  | 8,006,605            | 17,044,400          | 58,460         | 2,750,166               |
| Whitehall            | Franklin  | 497,456              | 13,553,433          | 0              | 15,995                  |
| Worthington          | Franklin  | 1,366,071            | 12,419,424          | 125,173        | 1,668,267               |
| Wauseon              | Fulton    | 3,320,831            | 0                   | 0              | 578,239                 |
| Chardon              | Geauga    | 1,050,159            | 2,461,624           | 1,060          | 882,216                 |
| Beavercreek          | Greene    | 8,152,338            | 0                   | 0              | 1,102,439               |
| Bellbrook            | Greene    | 1,663,288            | 0                   | 0              | 57,766                  |
| Fairborn             | Greene    | 2,842,802            | 6,150,816           | 0              | 3,368,475               |
| Xenia                | Greene    | 0                    | 7,682,250           | 4,779,182      | 212,559                 |
| Cambridge            | Guernsey  | 4,701,255            | 0                   | 0              | 420,257                 |
| Blue Ash             | Hamilton  | 2,134,376            | 16,532,390          | 682,029        | 834,809                 |
| Cheviot              | Hamilton  | 901,377              | 1,763,080           | 0              | 23,717                  |
| Cincinnati           | Hamilton  | 317,356,000          | 0                   | 0              | 27,917,000              |
| Deer Park            | Hamilton  | 1,728,082            | 0                   | 0              | 0                       |
| Forest Park          | Hamilton  | 2,173,553            | 5,822,226           | 1,508,273      | 939,334                 |
| Harrison             | Hamilton  | 1,758,995            | 2,489,267           | 0              | 227,028                 |
| Loveland             | Hamilton  | 4,642,076            | 0                   | 0              | 69,880                  |
| Madeira              | Hamilton  | 1,410,278            | 1,555,848           | 0              | 89,407                  |
| Montgomery           | Hamilton  | 11,102,193           | 0                   | 0              | 363,962                 |
| Mount Healthy        | Hamilton  | 932,241              | 1,102,257           | 0              | 523,114                 |
| Norwood              | Hamilton  | 3,760,756            | 0                   | 0              | 143,954                 |
| Reading              | Hamilton  | 4,069,925            | 0                   | 0              | 503,594                 |
| Sharonville          | Hamilton  | 17,366,445           | 0                   | 0              | 643,529                 |

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

| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$2,886,718            | \$41,006               | \$101,938                   | \$513,477            | \$10,029,390      |
| 1,479,461              | 231,466                | 287,373                     | 607,031              | 10,194,420        |
| 7,464,551              | 35,324                 | 2,908,634                   | 518,730              | 25,825,719        |
| 1,529,894              | 118,776                | 645,393                     | 44,371               | 8,979,321         |
| 6,670,848              | 820,074                | 1,187,827                   | 3,399,333            | 46,751,173        |
| 5,664,588              | 2,810,566              | 1,054,723                   | 586,131              | 21,064,126        |
| 5,075,813              | 236,527                | 1,559,762                   | 1,078,283            | 37,351,502        |
| 1,967,666              | 644,590                | 656,632                     | 169,797              | 11,362,499        |
| 1,924,542              | 180,708                | 704,382                     | 436,746              | 15,179,630        |
| 5,033,425              | 254,419                | 1,245,281                   | 3,666,486            | 38,617,691        |
| 1,362,430              | 1,729                  | 249,006                     | 824,332              | 8,829,954         |
| 1,969,559              | 152,945                | 814,040                     | 815,069              | 10,496,532        |
| 5,530,654              | 40,779                 | 2,585,715                   | 1,360,832            | 22,266,053        |
| 949,816                | 0                      | 628,256                     | 490,675              | 5,700,917         |
| 1,972,617              | 82,203                 | 479,446                     | 586,503              | 6,439,909         |
| 3,745,672              | 562,455                | 1,661,059                   | 1,683,471            | 22,600,667        |
| 1,326,021              | 16,755                 | 508,321                     | 161,724              | 6,502,425         |
| 6,583,004              | 37,480                 | 1,232,431                   | 783,952              | 25,283,131        |
| 1,051,570              | 0                      | 1,187,009                   | 454,422              | 8,169,748         |
| 2,579,382              | 0                      | 567,577                     | 410,904              | 8,555,222         |
| 1,802,134              | 40,085                 | 376,707                     | 252,906              | 9,077,003         |
| 81,392,000             | 99,000                 | 42,675,000                  | 135,893,000          | 794,199,000       |
| 4,227,104              | 318,444                | 2,700,569                   | 7,658,353            | 73,433,690        |
| 3,932,373              | 0                      | 865,051                     | 1,459,723            | 21,453,276        |
| 1,430,951              | 0                      | 104,791                     | 540,384              | 7,722,774         |
| 5,594,874              | 68,030                 | 730,440                     | 826,221              | 26,982,290        |
| 3,385,935              | 167,246                | 648,310                     | 377,488              | 22,087,929        |
| 3,363,450              | 47,107                 | 710,165                     | 559,168              | 15,174,213        |
| 4,312,034              | 0                      | 964,812                     | 3,175,536            | 36,719,685        |
| 8,549,939              | 67,805                 | 1,673,663                   | 3,112,361            | 41,263,399        |
| 3,526,558              | 151,172                | 579,607                     | 712,640              | 19,036,861        |
| 2,251,507              | 202,104                | 434,098                     | 913,535              | 19,380,179        |
| 976,988                | 0                      | 51,798                      | 197,733              | 5,125,589         |
| 607,936                | 168,496                | 203,212                     | 533,113              | 5,907,816         |
| 4,297,846              | 639,148                | 500,231                     | 602,781              | 15,294,783        |
| 904,375                | 2,525                  | 146,473                     | 60,847               | 2,835,274         |
| 4,938,871              | 387,253                | 1,801,303                   | 960,382              | 20,449,902        |
| 1,043,449              | 12,449                 | 1,333,582                   | 1,851,234            | 16,914,705        |
| 2,269,549              | 179,068                | 1,429,021                   | 617,351              | 9,616,501         |
| 3,134,103              | 0                      | 835,789                     | 543,811              | 24,697,307        |
| 1,069,175              | 0                      | 235,501                     | 161,824              | 4,154,674         |
| 73,332,000             | 3,987,000              | 9,483,000                   | 149,607,000          | 581,682,000       |
| 475,243                | 659                    | 73,464                      | 164,767              | 2,442,215         |
| 1,179,019              | 375,452                | 1,044,074                   | 962,665              | 14,004,596        |
| 1,023,067              | 0                      | 300,799                     | 257,006              | 6,056,162         |
| 1,766,397              | 0                      | 223,480                     | 417,653              | 7,119,486         |
| 1,289,236              | 0                      | 116,257                     | 207,449              | 4,668,475         |
| 432,545                | 239,645                | 357,800                     | 380,462              | 12,876,607        |
| 820,967                | 0                      | 204,750                     | 61,033               | 3,644,362         |
| 1,050,188              | 83,753                 | 629,712                     | 151,887              | 5,820,250         |
| 1,540,682              | 0                      | 274,909                     | 4,059,812            | 10,448,922        |
| 2,673,895              | 125,270                | 761,055                     | 679,071              | 22,249,265        |

Continued

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

**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Property<br>Taxes(1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|------------------|------------|----------------------|---------------------|----------------|-------------------------|
| Silverton        | Hamilton   | \$611,055            | \$928,069           | \$0            | \$115,251               |
| Springdale       | Hamilton   | 1,801,239            | 9,259,493           | 54,728         | 264,265                 |
| St. Bernard      | Hamilton   | 6,216,404            | 0                   | 0              | 72,736                  |
| Wyoming          | Hamilton   | 4,256,864            | 0                   | 0              | 601,230                 |
| Findlay          | Hancock    | 17,311,486           | 0                   | 0              | 572,362                 |
| Kenton           | Hardin     | 478,184              | 2,299,489           | 0              | 321,511                 |
| Napoleon         | Henry      | 3,337,819            | 0                   | 0              | 681,839                 |
| Hillsboro        | Highland   | 3,431,697            | 0                   | 0              | 233,493                 |
| Logan            | Hocking    | 283,595              | 2,196,973           | 0              | 242,251                 |
| Bellevue         | Huron      | 751,227              | 3,263,059           | 0              | 193,363                 |
| Norwalk          | Huron      | 1,701,753            | 4,940,443           | 0              | 851,989                 |
| Willard          | Huron      | 2,721,109            | 0                   | 0              | 512,351                 |
| Jackson          | Jackson    | 1,451,457            | 0                   | 0              | 89,724                  |
| Wellston         | Jackson    | 1,475,431            | 0                   | 0              | 59,653                  |
| Toronto          | Jefferson  | 231,263              | 1,318,323           | 0              | 66,614                  |
| Mount Vernon     | Knox       | 7,333,467            | 0                   | 0              | 318,007                 |
| Eastlake         | Lake       | 5,055,755            | 6,362,639           | 3,442,547      | 230,663                 |
| Mentor           | Lake       | 4,900,827            | 26,686,076          | 739,099        | 2,740,706               |
| Painesville      | Lake       | 8,087,055            | 0                   | 0              | 301,580                 |
| Wickliffe        | Lake       | 2,328,623            | 8,150,164           | 3,101,192      | 183,614                 |
| Willoughby       | Lake       | 3,502,486            | 12,107,071          | 0              | 546,521                 |
| Willoughby Hills | Lake       | 1,678,740            | 2,768,844           | 0              | 90,572                  |
| Willowick        | Lake       | 3,596,614            | 2,141,020           | 594,937        | 43,003                  |
| Ironton          | Lawrence   | 2,085,256            | 0                   | 0              | 389,190                 |
| Heath            | Licking    | 5,772,835            | 0                   | 0              | 679,393                 |
| Newark           | Licking    | 19,361,211           | 0                   | 0              | 1,068,884               |
| Pataskala        | Licking    | 1,859,022            | 0                   | 0              | 678,583                 |
| Bellefontaine    | Logan      | 592,233              | 5,067,013           | 152,924        | 425,615                 |
| Amherst          | Lorain     | 1,167,758            | 3,725,200           | 0              | 350,321                 |
| Avon             | Lorain     | 2,161,319            | 5,148,048           | 0              | 660,046                 |
| Elyria           | Lorain     | 22,953,785           | 0                   | 0              | 1,713,591               |
| Lorain           | Lorain     | 3,394,317            | 16,510,556          | 0              | 1,119,774               |
| North Ridgeville | Lorain     | 8,993,898            | 0                   | 0              | 1,349,268               |
| Oberlin          | Lorain     | 743,024              | 4,432,241           | 1,352,329      | 101,293                 |
| Sheffield Lake   | Lorain     | 2,458,906            | 0                   | 0              | 135,163                 |
| Maumee           | Lucas      | 14,556,643           | 0                   | 0              | 351,783                 |
| Oregon           | Lucas      | 12,817,898           | 0                   | 0              | 615,488                 |
| Sylvania         | Lucas      | 8,420,028            | 0                   | 0              | 292,804                 |
| Toledo           | Lucas      | 15,437,000           | 153,965,000         | 0              | 13,646,000              |
| London           | Madison    | 694,243              | 2,396,898           | 0              | 53,082                  |
| Canfield         | Mahoning   | 2,754,747            | 0                   | 0              | 251,427                 |
| Youngstown       | Mahoning   | 1,935,562            | 32,321,435          | 0              | 3,475,543               |
| Marion           | Marion     | 14,020,118           | 0                   | 0              | 341,345                 |
| Brunswick        | Medina     | 1,915,834            | 7,937,383           | 0              | 2,586,843               |
| Medina           | Medina     | 7,759,342            | 0                   | 0              | 891,469                 |
| Wadsworth        | Medina     | 1,609,241            | 4,996,671           | 0              | 632,742                 |
| Celina           | Mercer     | 368,917              | 2,137,470           | 611,078        | 325,273                 |
| Piqua            | Miami      | 1,415,822            | 6,913,931           | 0              | 0                       |
| Tipp City        | Miami      | 325,791              | 2,416,852           | 0              | 363,786                 |
| Troy             | Miami      | 13,177,653           | 0                   | 0              | 1,216,667               |
| Centerville      | Montgomery | 11,408,207           | 0                   | 0              | 44,870                  |
| Clayton          | Montgomery | 2,239,105            | 0                   | 0              | 240,292                 |

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



| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$828,876              | \$60,418               | \$112,433                   | \$53,063             | \$2,709,165       |
| 2,479,949              | 222,212                | 586,277                     | 118,099              | 14,786,262        |
| 1,176,320              | 0                      | 109,898                     | 573,290              | 8,148,648         |
| 1,927,527              | 14,110                 | 121,767                     | 254,996              | 7,176,494         |
| 4,146,327              | 383,256                | 1,812,645                   | 1,458,184            | 25,684,260        |
| 491,298                | 5,260                  | 189,008                     | 97,710               | 3,882,460         |
| 1,277,546              | 205,720                | 546,750                     | 588,710              | 6,638,384         |
| 915,747                | 0                      | 426,776                     | 282,799              | 5,290,512         |
| 3,013,470              | 0                      | 86,023                      | 60,131               | 5,882,443         |
| 978,033                | 1,091                  | 175,644                     | 418,018              | 5,780,435         |
| 2,221,276              | 82,976                 | 874,773                     | 534,050              | 11,207,260        |
| 903,017                | 4,407                  | 79,083                      | 651,133              | 4,871,100         |
| 1,686,020              | 0                      | 143,789                     | 583,388              | 3,954,378         |
| 858,629                | 0                      | 86,277                      | 350,337              | 2,830,327         |
| 648,853                | 0                      | 69,536                      | 74,619               | 2,409,208         |
| 2,361,696              | 0                      | 679,649                     | 392,467              | 11,085,286        |
| 1,386,432              | 34,298                 | 510,385                     | 880,025              | 17,902,744        |
| 10,139,016             | 1,958,849              | 2,443,672                   | 1,767,133            | 51,375,378        |
| 2,860,610              | 64,861                 | 78,377                      | 1,579,718            | 12,972,201        |
| 108,808                | 170,812                | 212,314                     | 951,996              | 15,207,523        |
| 4,125,294              | 940,926                | 2,228,379                   | 1,113,590            | 24,564,267        |
| 1,526,227              | 42,113                 | 658,183                     | 375,491              | 7,140,170         |
| 3,138,499              | 0                      | 375,499                     | 405,826              | 10,295,398        |
| 1,598,028              | 12,628                 | 565,207                     | 283,548              | 4,933,857         |
| 2,791,553              | 0                      | 74,017                      | 410,166              | 9,727,964         |
| 9,722,122              | 18,807                 | 3,385,034                   | 932,573              | 34,488,631        |
| 1,218,308              | 6,319                  | 449,795                     | 128,977              | 4,341,004         |
| 4,945,036              | 20,000                 | 836,774                     | 575,437              | 12,615,032        |
| 2,401,816              | 0                      | 217,192                     | 482,508              | 8,344,795         |
| 1,130,957              | 174,939                | 1,620,886                   | 790,842              | 11,687,037        |
| 8,784,680              | 616,434                | 2,619,086                   | 466,741              | 37,154,317        |
| 12,079,479             | 324,659                | 3,123,925                   | 1,157,629            | 37,710,339        |
| 3,609,736              | 57,629                 | 775,086                     | 730,736              | 15,516,353        |
| 58,568                 | 0                      | 614,216                     | 300,159              | 7,601,830         |
| 970,795                | 13,602                 | 254,149                     | 119,136              | 3,951,751         |
| 4,029,709              | 706,900                | 1,055,751                   | 1,136,815            | 21,837,601        |
| 4,242,426              | 502,159                | 844,311                     | 1,127,495            | 20,149,777        |
| 3,610,456              | 750,072                | 1,066,537                   | 1,915,239            | 16,055,136        |
| 64,883,000             | 19,347,000             | 5,603,000                   | 7,607,000            | 280,488,000       |
| 1,482,216              | 44,514                 | 176,202                     | 114,055              | 4,961,210         |
| 921,943                | 22,275                 | 143,897                     | 325,771              | 4,420,060         |
| 17,826,795             | 576,897                | 1,624,405                   | 2,024,296            | 59,784,933        |
| 6,381,130              | 23,170                 | 1,402,457                   | 542,243              | 22,710,463        |
| 3,407,373              | 125,898                | 1,191,510                   | 1,069,639            | 18,234,480        |
| 2,895,377              | 363,111                | 2,410,726                   | 517,015              | 14,837,040        |
| 4,035,388              | 208,241                | 890,911                     | 340,395              | 12,713,589        |
| 1,382,337              | 6,574                  | 369,808                     | 377,663              | 5,579,120         |
| 1,835,098              | 48,506                 | 351,468                     | 5,661,397            | 16,226,222        |
| 1,984,546              | 35,801                 | 86,799                      | 568,539              | 5,782,114         |
| 3,029,309              | 118,905                | 149,571                     | 2,134,285            | 19,826,390        |
| 2,560,085              | 657,154                | 288,950                     | 2,500,734            | 17,460,000        |
| 1,726,017              | 31,056                 | 31,918                      | 219,945              | 4,488,333         |

Continued

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

**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Property<br>Taxes(1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|-----------------|------------|----------------------|---------------------|----------------|-------------------------|
| Dayton          | Montgomery | \$17,764,838         | \$106,625,368       | \$20,861,006   | \$23,813,556            |
| Englewood       | Montgomery | 1,530,407            | 5,023,305           | 0              | 561,216                 |
| Huber Heights   | Montgomery | 3,617,226            | 11,116,054          | 0              | 1,097,082               |
| Kettering       | Montgomery | 7,896,919            | 25,095,930          | 0              | 4,615,432               |
| Miamisburg      | Montgomery | 2,360,257            | 8,503,316           | 0              | 734,558                 |
| Moraine         | Montgomery | 0                    | 15,416,251          | 1,390,522      | 969,671                 |
| Oakwood         | Montgomery | 1,437,236            | 4,549,403           | 0              | 509,420                 |
| Riverside       | Montgomery | 1,098,381            | 4,111,518           | 331,392        | 417,116                 |
| Trotwood        | Montgomery | 4,240,589            | 4,656,409           | 0              | 1,198,249               |
| Union           | Montgomery | 823,127              | 0                   | 0              | 381,573                 |
| Vandalia        | Montgomery | 1,591,471            | 10,498,954          | 0              | 1,683,675               |
| West Carrollton | Montgomery | 664,780              | 5,660,483           | 0              | 263,990                 |
| Zanesville      | Muskingum  | 3,098,944            | 12,648,193          | 0              | 573,686                 |
| Port Clinton    | Ottawa     | 398,745              | 2,134,448           | 179,727        | 437,579                 |
| Waverly         | Pike       | 799,680              | 825,428             | 60,000         | 38,763                  |
| Aurora          | Portage    | 9,951,393            | 0                   | 0              | 130,161                 |
| Kent            | Portage    | 12,335,994           | 0                   | 0              | 849,472                 |
| Ravenna         | Portage    | 670,171              | 4,976,910           | 0              | 843,622                 |
| Streetsboro     | Portage    | 1,429,753            | 4,435,934           | 0              | 418,034                 |
| Eaton           | Preble     | 581,914              | 2,564,940           | 700,820        | 108,012                 |
| Mansfield       | Richland   | 2,228,152            | 22,319,628          | 0              | 454,980                 |
| Ontario         | Richland   | 600,774              | 0                   | 0              | 11,845                  |
| Shelby          | Richland   | 1,296,907            | 3,050,386           | 0              | 365,557                 |
| Chillicothe     | Ross       | 1,338,358            | 9,560,787           | 167,670        | 2,211,337               |
| Clyde           | Sandusky   | 579,653              | 3,004,172           | 0              | 131,971                 |
| Fremont         | Sandusky   | 819,586              | 7,433,531           | 0              | 566,005                 |
| Portsmouth      | Scioto     | 8,029,034            | 0                   | 0              | 570,866                 |
| Fostoria        | Seneca     | 856,258              | 5,408,022           | 0              | 262,021                 |
| Tiffin          | Seneca     | 906,350              | 6,473,797           | 0              | 322,150                 |
| Sidney          | Shelby     | 12,714,069           | 0                   | 0              | 768,098                 |
| Alliance        | Stark      | 1,141,175            | 6,856,339           | 95,955         | 415,438                 |
| Canton          | Stark      | 1,798,881            | 37,994,777          | 0              | 8,056,371               |
| Louisville      | Stark      | 2,597,995            | 0                   | 0              | 390,075                 |
| Massillon       | Stark      | 1,813,715            | 12,550,880          | 0              | 826,153                 |
| North Canton    | Stark      | 1,170,502            | 5,874,489           | 0              | 327,248                 |
| Akron           | Summit     | 31,443,342           | 97,066,581          | 0              | 20,130,987              |
| Barberton       | Summit     | 11,506,273           | 0                   | 0              | 1,253,346               |
| Cuyahoga Falls  | Summit     | 8,770,443            | 16,740,777          | 6,302,267      | 6,442,796               |
| Fairlawn        | Summit     | 927,504              | 7,486,028           | 0              | 117,935                 |
| Green           | Summit     | 9,916,871            | 0                   | 0              | 231,088                 |
| Hudson          | Summit     | 5,388,722            | 7,031,845           | 0              | 426,047                 |
| Macedonia       | Summit     | 1,632,244            | 6,421,634           | 250,219        | 916,879                 |
| Munroe Falls    | Summit     | 1,199,521            | 0                   | 0              | 16,435                  |
| Norton          | Summit     | 1,010,582            | 2,515,133           | 59,386         | 267,185                 |
| Stow            | Summit     | 6,133,362            | 11,281,810          | 0              | 1,043,272               |
| Tallmadge       | Summit     | 1,850,595            | 6,617,777           | 0              | 700,941                 |
| Twinsburg       | Summit     | 871,643              | 17,877,966          | 211,938        | 978,677                 |
| Cortland        | Trumbull   | 1,698,757            | 0                   | 0              | 80,473                  |
| Girard          | Trumbull   | 624,840              | 3,209,998           | 0              | 211,432                 |
| Hubbard         | Trumbull   | 319,848              | 1,051,085           | 0              | 701                     |
| Niles           | Trumbull   | 4,192,223            | 2,479,805           | 0              | 370,198                 |
| Warren          | Trumbull   | 1,514,882            | 15,413,120          | 0              | 1,714,490               |

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

| Inter-<br>governmental | Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues |
|------------------------|------------------------|-----------------------------|----------------------|-------------------|
| \$24,096,216           | \$693,360              | \$4,230,177                 | \$11,651,881         | \$209,736,402     |
| 2,536,395              | 72,062                 | 295,073                     | 592,223              | 10,610,681        |
| 3,581,912              | 813,483                | 168,641                     | 861,796              | 21,256,194        |
| 10,043,805             | 1,308,754              | 2,246,773                   | 3,685,130            | 54,892,743        |
| 2,786,247              | 143,822                | 1,344,226                   | 1,264,481            | 17,136,907        |
| 31,549                 | 20,124                 | 370,071                     | 1,237,460            | 19,435,648        |
| 6,283,537              | 580,719                | 251,640                     | 1,313,788            | 14,925,743        |
| 2,168,324              | 1,058,556              | 81,728                      | 730,212              | 9,997,227         |
| 300,994                | 67,633                 | 326,212                     | 2,898,700            | 13,688,786        |
| 591,143                | 243,911                | 112,878                     | 99,212               | 2,251,844         |
| 1,877,336              | 100,811                | 1,299,836                   | 1,128,362            | 18,180,445        |
| 1,745,940              | 98,261                 | 168,427                     | 377,233              | 8,979,114         |
| 1,678,331              | 9,746                  | 840,615                     | 335,209              | 19,184,724        |
| 935,793                | 67,005                 | 49,626                      | 171,770              | 4,374,693         |
| 585,658                | 0                      | 218,748                     | 210,633              | 2,738,910         |
| 1,912,191              | 179,831                | 318,691                     | 1,029,426            | 13,521,693        |
| 4,457,224              | 166,417                | 633,543                     | 918,399              | 19,361,049        |
| 3,381,734              | 48,464                 | 169,923                     | 323,903              | 10,414,727        |
| 1,552,511              | 36,922                 | 657,822                     | 246,112              | 8,777,088         |
| 235,725                | 69,087                 | 1,053,442                   | 200,528              | 5,514,468         |
| 12,346,111             | 53,288                 | 3,077,179                   | 1,340,488            | 41,819,826        |
| 330,215                | 73,728                 | 257,860                     | 874,552              | 2,148,974         |
| 1,315,431              | 149,669                | 326,768                     | 161,431              | 6,666,149         |
| 4,357,747              | 3,689                  | 4,451,859                   | 575,618              | 22,667,065        |
| 658,116                | 47,195                 | 32,443                      | 642,294              | 5,095,844         |
| 1,937,368              | 47,139                 | 428,631                     | 645,694              | 11,877,954        |
| 5,895,078              | 15,484                 | 1,094,886                   | 683,788              | 16,289,136        |
| 2,110,861              | 63,772                 | 94,716                      | 326,352              | 9,122,002         |
| 2,342,733              | 77,125                 | 474,793                     | 423,938              | 11,020,886        |
| 3,353,670              | 241,912                | 317,800                     | 848,506              | 18,244,055        |
| 3,209,370              | 79,360                 | 794,203                     | 869,712              | 13,461,552        |
| 10,958,112             | 0                      | 1,716,111                   | 12,025,276           | 72,549,528        |
| 771,164                | 0                      | 116,721                     | 103,261              | 3,979,216         |
| 5,048,613              | 39,773                 | 2,170,999                   | 1,358,672            | 23,808,805        |
| 2,486,668              | 0                      | 345,675                     | 715,884              | 10,920,466        |
| 13,780,721             | 11,783,730             | 8,591,874                   | 66,638,739           | 249,435,974       |
| 6,272,143              | 77,415                 | 481,448                     | 1,766,425            | 21,357,050        |
| 1,011,822              | 261,172                | 1,359,914                   | 1,446,688            | 42,335,879        |
| 5,106,951              | 346,578                | 565,376                     | 529,360              | 15,079,732        |
| 2,567,511              | 10,464                 | 474,815                     | 746,812              | 13,947,561        |
| 5,791,934              | 298,312                | 103,635                     | 2,221,787            | 21,262,282        |
| 1,815,171              | 337,203                | 490,817                     | 495,518              | 12,359,685        |
| 355,455                | 7,770                  | 70,766                      | 94,736               | 1,744,683         |
| 1,704,117              | 11,348                 | 299,808                     | 171,937              | 6,039,496         |
| 4,425,388              | 52,917                 | 692,963                     | 1,175,878            | 24,805,590        |
| 2,212,889              | 150,829                | 414,832                     | 224,181              | 12,172,044        |
| 3,857,925              | 121,972                | 761,809                     | 979,910              | 25,661,840        |
| 905,041                | 0                      | 111,487                     | 65,194               | 2,860,952         |
| 3,099,190              | 0                      | 1,067,847                   | 136,013              | 8,349,320         |
| 557,998                | 0                      | 110,546                     | 281,044              | 2,321,222         |
| 3,453,907              | 9,018                  | 802,618                     | 724,731              | 12,032,500        |
| 9,682,182              | 149,323                | 2,540,364                   | 1,528,250            | 32,542,611        |

Continued

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

**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Property<br>Taxes(1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services |
|------------------|------------|----------------------|---------------------|----------------|-------------------------|
| Dover            | Tuscarawas | \$1,074,537          | \$3,043,487         | \$0            | \$838,405               |
| New Philadelphia | Tuscarawas | 2,265,612            | 3,710,128           | 0              | 534,395                 |
| Uhrichsville     | Tuscarawas | 405,377              | 1,192,602           | 0              | 23,848                  |
| Franklin         | Warren     | 586,426              | 4,308,743           | 0              | 163,242                 |
| Lebanon          | Warren     | 2,150,893            | 4,199,589           | 1,458,555      | 1,448,712               |
| Mason City       | Warren     | 18,740,840           | 0                   | 0              | 826,334                 |
| Springboro       | Warren     | 527,192              | 6,500,632           | 0              | 675,520                 |
| Belpre           | Washington | 266,478              | 947,085             | 36,204         | 91,489                  |
| Marietta         | Washington | 642,829              | 6,825,403           | 0              | 472,580                 |
| Orrville         | Wayne      | 466,911              | 2,371,048           | 767,505        | 544,303                 |
| Rittman          | Wayne      | 691,996              | 1,082,911           | 0              | 876,821                 |
| Wooster          | Wayne      | 11,373,906           | 0                   | 0              | 867,193                 |
| Bowling Green    | Wood       | 1,826,211            | 13,094,717          | 2,154,580      | 1,300,664               |
| Perrysburg       | Wood       | 11,289,258           | 0                   | 0              | 552,951                 |
| Rossford         | Wood       | 2,932,174            | 0                   | 0              | 149,742                 |
| Upper Sandusky   | Wyandot    | 728,402              | 1,970,922           | 0              | 55,845                  |

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

| <u>Inter-<br/>governmental</u> | <u>Special<br/>Assessments</u> | <u>Fees, Licenses<br/>and Fines</u> | <u>All Other<br/>Revenue</u> | <u>Total<br/>Revenues</u> |
|--------------------------------|--------------------------------|-------------------------------------|------------------------------|---------------------------|
| \$1,999,867                    | \$0                            | \$72,000                            | \$399,875                    | \$7,428,171               |
| 3,540,185                      | 60,902                         | 1,428,970                           | 368,504                      | 11,908,696                |
| 847,825                        | 0                              | 50,976                              | 34,815                       | 2,555,443                 |
| 1,724,847                      | 470,678                        | 888,535                             | 399,146                      | 8,541,617                 |
| 1,845,069                      | 179,774                        | 1,220,332                           | 417,003                      | 12,919,927                |
| 2,699,661                      | 201,511                        | 1,426,086                           | 1,376,061                    | 25,270,493                |
| 1,306,729                      | 265,319                        | 768,071                             | 776,408                      | 10,819,871                |
| 478,488                        | 0                              | 174,157                             | 69,908                       | 2,063,809                 |
| 4,015,799                      | 6,744                          | 1,063,730                           | 659,227                      | 13,686,312                |
| 1,530,312                      | 16,977                         | 53,817                              | 349,393                      | 6,100,266                 |
| 983,547                        | 22,185                         | 78,304                              | 348,201                      | 4,083,965                 |
| 3,430,565                      | 194,157                        | 618,003                             | 1,750,002                    | 18,233,826                |
| 4,212,272                      | 76,743                         | 723,612                             | 995,146                      | 24,383,945                |
| 3,058,738                      | 244,971                        | 1,184,474                           | 596,430                      | 16,926,822                |
| 1,014,932                      | 616,534                        | 99,584                              | 67,686                       | 4,880,652                 |
| 1,579,449                      | 0                              | 447,044                             | 164,046                      | 4,945,708                 |

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

| City              | County     | General<br>Government | Security of<br>Persons and<br>Property | Community<br>Environment | Health     | Transportation | Leisure<br>Activities |
|-------------------|------------|-----------------------|----------------------------------------|--------------------------|------------|----------------|-----------------------|
| Delphos           | Allen      | \$464,473             | \$2,109,176                            | \$0                      | \$49,036   | \$352,971      | \$398,139             |
| Ashland           | Ashland    | 3,075,339             | 5,801,862                              | 596,201                  | 257,120    | 1,572,079      | 1,226,527             |
| Ashtabula         | Ashtabula  | 3,531,049             | 6,014,237                              | 502,248                  | 247,001    | 1,148,641      | 75,684                |
| Conneaut          | Ashtabula  | 1,199,210             | 3,157,782                              | 232,773                  | 306,544    | 1,634,703      | 89,930                |
| Geneva            | Ashtabula  | 671,249               | 1,623,478                              | 442,253                  | 0          | 403,440        | 52,546                |
| Athens            | Athens     | 4,086,870             | 4,485,054                              | 706,425                  | 0          | 2,275,202      | 1,180,010             |
| Nelsonville       | Athens     | 478,029               | 909,477                                | 488,511                  | 4,941      | 375,703        | 197,946               |
| St. Marys         | Auglaize   | 734,298               | 2,057,461                              | 44,091                   | 11,196     | 526,397        | 268,033               |
| Wapakoneta        | Auglaize   | 322,148               | 2,117,570                              | 93,989                   | 187,207    | 1,061,111      | 135,161               |
| Martins Ferry     | Belmont    | 399,384               | 1,071,803                              | 269,984                  | 123,168    | 413,474        | 30,469                |
| St. Clairsville   | Belmont    | 223,016               | 716,975                                | 274,709                  | 27,166     | 378,209        | 271,385               |
| Fairfield         | Butler     | 6,049,495             | 11,861,430                             | 5,283,792                | 25,576     | 5,612,924      | 1,754,887             |
| Hamilton          | Butler     | 3,349,095             | 26,975,637                             | 4,206,673                | 3,680,936  | 3,833,581      | 2,190,611             |
| Middletown        | Butler     | 5,124,364             | 23,775,476                             | 14,990,776               | 1,995,813  | 7,400,741      | 1,232,849             |
| Monroe            | Butler     | 1,882,371             | 4,167,657                              | 0                        | 52,541     | 629,758        | 91,163                |
| Oxford            | Butler     | 1,360,079             | 3,438,323                              | 1,219,167                | 129,143    | 849,020        | 883,344               |
| Urbana            | Champaign  | 1,295,634             | 3,971,066                              | 431,608                  | 211,091    | 800,983        | 287,733               |
| New Carlisle      | Clark      | 512,172               | 603,068                                | 71,537                   | 414,988    | 189,406        | 64,178                |
| Springfield       | Clark      | 12,670,132            | 22,796,632                             | 5,708,674                | 239,580    | 1,816,626      | 2,373,988             |
| Milford           | Clermont   | 1,222,903             | 2,118,661                              | 95,256                   | 885,794    | 445,653        | 71,096                |
| Wilmington        | Clinton    | 3,411,033             | 4,013,442                              | 0                        | 183,875    | 2,284,793      | 524,301               |
| East Liverpool    | Columbiana | 1,649,064             | 4,444,723                              | 514,738                  | 185,056    | 1,249,052      | 113,556               |
| East Palestine    | Columbiana | 628,641               | 1,198,150                              | 193,838                  | 49,772     | 354,288        | 252,585               |
| Salem             | Columbiana | 884,549               | 2,945,543                              | 732,774                  | 0          | 647,798        | 344,476               |
| Coshocton         | Coshocton  | 1,993,170             | 2,758,062                              | 15,392                   | 638,421    | 805,287        | 333,648               |
| Bucyrus           | Crawford   | 1,399,245             | 3,423,512                              | 0                        | 299,686    | 2,514,418      | 208,484               |
| Galion            | Crawford   | 2,623,174             | 4,284,775                              | 421,898                  | 295,047    | 1,344,812      | 919,444               |
| Bay village       | Cuyahoga   | 2,876,635             | 5,325,817                              | 716,520                  | 289,276    | 1,613,660      | 860,781               |
| Beachwood         | Cuyahoga   | 2,447,651             | 15,696,701                             | 939,157                  | 461,467    | 0              | 1,386,484             |
| Bedford           | Cuyahoga   | 3,588,172             | 6,730,792                              | 1,072,361                | 217,804    | 1,915,424      | 1,277,894             |
| Berea             | Cuyahoga   | 4,957,515             | 5,502,466                              | 376,715                  | 116,439    | 1,272,364      | 1,330,038             |
| Brecksville       | Cuyahoga   | 3,644,769             | 5,061,615                              | 963,679                  | 142,703    | 2,568,880      | 1,492,749             |
| Broadview Heights | Cuyahoga   | 3,941,761             | 5,403,972                              | 518,100                  | 53,310     | 1,186,684      | 919,050               |
| Brook Park        | Cuyahoga   | 3,988,271             | 9,076,565                              | 1,669,351                | 236,480    | 2,407,112      | 2,383,712             |
| Brooklyn          | Cuyahoga   | 1,237,345             | 6,882,432                              | 1,329,200                | 0          | 441,473        | 1,904,760             |
| Cleveland         | Cuyahoga   | 71,551,000            | 339,111,000                            | 86,641,000               | 21,176,000 | 0              | 36,088,000            |
| Cleveland Heights | Cuyahoga   | 12,848,461            | 16,484,752                             | 7,166,794                | 421,538    | 6,132,565      | 4,935,386             |
| Euclid            | Cuyahoga   | 11,121,959            | 20,583,109                             | 2,666,776                | 445,574    | 4,428,630      | 2,317,867             |
| Fairview Park     | Cuyahoga   | 1,820,243             | 5,634,540                              | 1,594,380                | 58,352     | 764,149        | 724,710               |
| Garfield Heights  | Cuyahoga   | 6,793,441             | 10,954,243                             | 207,960                  | 534,518    | 1,755,142      | 1,140,910             |
| Highland Heights  | Cuyahoga   | 1,698,463             | 4,857,971                              | 260,270                  | 0          | 592,248        | 633,796               |
| Independence      | Cuyahoga   | 4,327,195             | 7,205,207                              | 2,263,419                | 84,143     | 1,703,730      | 2,830,344             |
| Lakewood          | Cuyahoga   | 7,132,996             | 17,408,734                             | 6,420,753                | 3,137,717  | 1,912,861      | 1,904,606             |
| Lyndhurst         | Cuyahoga   | 3,218,072             | 6,507,321                              | 553,104                  | 45,073     | 1,974,030      | 2,005,414             |
| Maple Heights     | Cuyahoga   | 3,414,513             | 9,863,333                              | 702,366                  | 77,160     | 1,690,394      | 1,694,262             |
| Mayfield Heights  | Cuyahoga   | 1,731,513             | 7,732,101                              | 582,176                  | 201,965    | 2,303,267      | 979,946               |
| Middleburg Hts    | Cuyahoga   | 4,966,300             | 5,918,175                              | 522,904                  | 240,355    | 1,328,920      | 2,328,033             |
| North Olmsted     | Cuyahoga   | 6,246,443             | 10,725,268                             | 686,036                  | 422,580    | 5,063,654      | 2,173,403             |
| North Royalton    | Cuyahoga   | 2,378,656             | 7,918,382                              | 684,484                  | 313,222    | 1,658,368      | 362,872               |
| Olmstead Falls    | Cuyahoga   | 1,598,400             | 2,387,065                              | 224,784                  | 69,519     | 853,107        | 0                     |
| Parma             | Cuyahoga   | 16,565,038            | 21,935,156                             | 4,339,340                | 241,659    | 5,014,943      | 2,941,688             |
| Parma Heights     | Cuyahoga   | 2,018,578             | 6,931,251                              | 1,981,833                | 285,697    | 499,108        | 1,540,115             |
| Pepper Pike       | Cuyahoga   | 1,376,203             | 4,527,553                              | 189,369                  | 21,669     | 1,497,233      | 0                     |
| Richmond Heights  | Cuyahoga   | 1,237,007             | 4,853,585                              | 50,461                   | 0          | 1,063,175      | 358,921               |
| Rocky River       | Cuyahoga   | 3,372,844             | 7,001,113                              | 623,812                  | 1,015,068  | 2,113,204      | 2,415,412             |
| Seven Hills       | Cuyahoga   | \$1,211,388           | \$2,268,066                            | \$244,937                | 611,711    | 1,183,567      | 172,465               |
| Solon             | Cuyahoga   | 4,920,313             | 10,806,817                             | 1,708,408                | 105,158    | 4,076,610      | 3,255,583             |

| Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal  | Interest and<br>Fiscal Charges | Total<br>Expenditures |
|-------------------------------|-------------------|------------------------|------------|--------------------------------|-----------------------|
| \$0                           | \$516,116         | \$0                    | \$0        | \$0                            | \$3,889,911           |
| 0                             | 986,615           | 0                      | 5,709,744  | 150,562                        | 19,376,049            |
| 1,358,517                     | 1,647,616         | 0                      | 447,484    | 201,762                        | 15,174,239            |
| 11,013                        | 1,076,448         | 0                      | 461,268    | 283,170                        | 8,452,841             |
| 78,295                        | 956,023           | 0                      | 75,200     | 194,031                        | 4,496,515             |
| 0                             | 4,088,653         | 0                      | 215,000    | 332,666                        | 17,369,880            |
| 0                             | 237,126           | 0                      | 2,084,522  | 113,705                        | 4,889,960             |
| 0                             | 1,445,370         | 0                      | 225,620    | 18,195                         | 5,330,661             |
| 0                             | 0                 | 0                      | 280,000    | 147,511                        | 4,344,697             |
| 0                             | 195,750           | 0                      | 87,101     | 39,495                         | 2,630,628             |
| 0                             | 159,491           | 0                      | 18,532     | 16,386                         | 2,085,869             |
| 521,909                       | 0                 | 0                      | 651,910    | 539,959                        | 32,301,882            |
| 9,903,855                     | 2,271,999         | 0                      | 1,155,000  | 2,167,643                      | 59,735,030            |
| 1,371,375                     | 0                 | 0                      | 1,355,923  | 1,216,863                      | 58,464,180            |
| 0                             | 973,019           | 0                      | 370,490    | 637,612                        | 8,804,611             |
| 0                             | 3,757,645         | 0                      | 130,000    | 194,054                        | 11,960,775            |
| 125,902                       | 617,827           | 0                      | 182,917    | 141,261                        | 8,066,022             |
| 0                             | 491,563           | 0                      | 126,221    | 31,512                         | 2,504,645             |
| 15,930                        | 12,261,278        | 0                      | 2,602,202  | 803,288                        | 61,288,330            |
| 230,026                       | 3,038,880         | 0                      | 90,000     | 198,316                        | 8,396,585             |
| 0                             | 3,750,475         | 0                      | 121,595    | 384,398                        | 14,673,912            |
| 0                             | 242,600           | 0                      | 732,216    | 58,148                         | 9,189,153             |
| 0                             | 817,983           | 0                      | 15,000     | 32,783                         | 3,543,040             |
| 0                             | 1,864,668         | 0                      | 160,000    | 55,215                         | 7,635,023             |
| 428,181                       | 706,779           | 0                      | 180,086    | 53,621                         | 7,912,647             |
| 136,448                       | 0                 | 0                      | 21,416     | 31,394                         | 8,034,603             |
| 0                             | 296,569           | 0                      | 132,353    | 0                              | 10,318,072            |
| 1,614,637                     | 2,825,501         | 0                      | 833,000    | 307,778                        | 17,263,605            |
| 0                             | 5,371,032         | 0                      | 446,000    | 574,025                        | 27,322,517            |
| 953,967                       | 12,652,137        | 0                      | 443,108    | 319,422                        | 29,171,081            |
| 892,688                       | 7,097,559         | 0                      | 3,188,805  | 1,070,541                      | 25,805,130            |
| 1,324,054                     | 4,825,124         | 0                      | 760,170    | 584,633                        | 21,368,376            |
| 392,186                       | 3,908,787         | 0                      | 959,719    | 904,023                        | 18,187,592            |
| 2,668,829                     | 3,345,046         | 0                      | 1,437,000  | 328,300                        | 27,540,666            |
| 2,545,154                     | 2,554,573         | 0                      | 601,985    | 327,626                        | 17,824,548            |
| 61,763,000                    | 63,171,000        | 0                      | 62,347,000 | 27,670,000                     | 769,518,000           |
| 2,877,014                     | (177,387)         | 0                      | 2,450,000  | 1,478,007                      | 54,617,130            |
| 1,870,822                     | 0                 | 0                      | 2,573,669  | 1,904,093                      | 47,912,499            |
| 0                             | 1,892,106         | 0                      | 1,767,998  | 290,467                        | 14,546,945            |
| 2,091,804                     | 2,441,280         | 0                      | 7,046,923  | 1,251,188                      | 34,217,409            |
| 847,356                       | 1,637,858         | 0                      | 1,059,158  | 906,622                        | 12,493,742            |
| 479,706                       | 3,820,532         | 0                      | 23,120,839 | 633,605                        | 46,468,720            |
| 4,172,822                     | 3,510,525         | 0                      | 1,737,223  | 1,633,780                      | 48,972,017            |
| 2,292,886                     | 0                 | 0                      | 482,625    | 111,616                        | 17,190,141            |
| 1,376,621                     | 1,937,072         | 0                      | 983,189    | 497,465                        | 22,236,375            |
| 766,139                       | 5,143,804         | 0                      | 927,352    | 81,220                         | 20,449,483            |
| 692,434                       | 2,717,128         | 0                      | 1,696,822  | 1,252,987                      | 21,664,058            |
| 1,457,984                     | 0                 | 0                      | 3,388,989  | 2,467,641                      | 32,631,998            |
| 1,366,230                     | 1,873,732         | 0                      | 307,806    | 214,961                        | 17,078,713            |
| 3,306,895                     | 1,955,572         | 0                      | 0          | 0                              | 10,395,342            |
| 1,480,182                     | 4,618,700         | 0                      | 1,905,418  | 1,327,207                      | 60,369,331            |
| 869,096                       | 1,309,730         | 0                      | 3,206,836  | 251,543                        | 18,893,787            |
| 1,245,538                     | 1,311,581         | 0                      | 699,708    | 235,871                        | 11,104,725            |
| 331,688                       | 4,782,747         | 0                      | 678,105    | 433,303                        | 13,788,992            |
| 1,406,593                     | 6,267,738         | 0                      | 372,070    | 355,077                        | 24,942,931            |
| 4,089                         | 7,778,542         | 0                      | 497,648    | 816,879                        | 14,789,292            |
| 1,557,667                     | 25,394,387        | 0                      | 4,648,819  | 1,301,427                      | 57,775,189            |

Continued

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County    | General<br>Government | Security of<br>Persons and<br>Property | Community<br>Environment | Health     | Transportation | Leisure<br>Activities |
|----------------------|-----------|-----------------------|----------------------------------------|--------------------------|------------|----------------|-----------------------|
| South Euclid         | Cuyahoga  | \$2,320,295           | \$6,664,223                            | \$139,688                | \$111,483  | \$1,547,080    | \$360,608             |
| Strongsville         | Cuyahoga  | 3,394,388             | 14,515,844                             | 1,537,160                | 1,285,929  | 6,838,325      | 4,062,906             |
| University Heights   | Cuyahoga  | 1,355,391             | 5,836,058                              | 872,253                  | 41,731     | 1,210,551      | 286,976               |
| Warrensville Heights | Cuyahoga  | 2,194,186             | 7,922,500                              | 853,923                  | 44,572     | 3,109,339      | 382,923               |
| Westlake             | Cuyahoga  | 8,797,996             | 9,591,265                              | 1,292,093                | 679,044    | 3,866,492      | 2,759,712             |
| Greenville           | Darke     | 1,579,970             | 3,321,886                              | 122,952                  | 36,558     | 1,807,900      | 644,879               |
| Defiance             | Defiance  | 2,484,258             | 4,748,479                              | 567,177                  | 212,237    | 717,482        | 569,347               |
| Delaware             | Delaware  | 5,907,767             | 7,743,447                              | 654,257                  | 0          | 2,548,826      | 1,115,411             |
| Powell               | Delaware  | 879,362               | 1,281,760                              | 444,120                  | 0          | 604,041        | 241,503               |
| Huron                | Erie      | 1,274,459             | 2,349,584                              | 67,135                   | 0          | 370,499        | 547,525               |
| Sandusky             | Erie      | 4,585,697             | 9,251,230                              | 2,503,006                | 312,845    | 2,264,383      | 562,636               |
| Vermilion            | Erie      | 1,513,237             | 1,960,116                              | 188,112                  | 92,556     | 1,484,586      | 850,249               |
| Lancaster            | Fairfield | 5,246,602             | 12,690,508                             | 957,514                  | 1,182,009  | 3,061,935      | 1,474,007             |
| Pickerington         | Fairfield | 2,248,217             | 2,245,129                              | 870,283                  | 100,010    | 506,550        | 668,724               |
| Washington           | Fairfield | 2,051,026             | 3,122,717                              | 1,285,731                | 262,669    | 769,176        | 24,039                |
| Bexley               | Franklin  | 2,942,908             | 3,964,611                              | 357,795                  | 61,821     | 503,887        | 1,235,284             |
| Columbus             | Franklin  | 85,963,000            | 445,825,000                            | 54,068,000               | 38,678,000 | 0              | 71,696,000            |
| Dublin               | Franklin  | 14,367,959            | 7,433,950                              | 5,718,855                | 234,920    | 2,776,532      | 11,268,702            |
| Gahanna              | Franklin  | 3,125,770             | 5,746,334                              | 2,888,877                | 150,687    | 2,272,213      | 1,221,664             |
| Grandview Heights    | Franklin  | 1,214,082             | 3,703,386                              | 90,224                   | 36,835     | 1,090,844      | 676,543               |
| Grove City           | Franklin  | 3,329,204             | 5,630,838                              | 869,367                  | 317,182    | 1,043,677      | 2,068,798             |
| Hillard              | Franklin  | 3,383,152             | 5,129,133                              | 1,378,857                | 116,275    | 2,366,050      | 2,404,361             |
| Reynoldsburg         | Franklin  | 3,424,102             | 5,685,495                              | 1,422,035                | 149,813    | 917,494        | 889,343               |
| Upper Arlington      | Franklin  | 7,311,405             | 11,471,936                             | 621,527                  | 153,639    | 0              | 2,966,906             |
| Westerville          | Franklin  | 7,267,158             | 16,240,667                             | 2,037,680                | 43,072     | 1,645,043      | 5,225,703             |
| Whitehall            | Franklin  | 4,293,837             | 8,671,843                              | 273,157                  | 87,392     | 1,200,317      | 785,336               |
| Worthington          | Franklin  | 3,803,933             | 7,959,416                              | 469,579                  | 69,555     | 1,739,853      | 2,424,544             |
| Wauseon              | Fulton    | 542,438               | 1,365,536                              | 460,597                  | 500        | 463,254        | 414,341               |
| Chardon              | Geauga    | 2,398,932             | 1,779,362                              | 205,886                  | 53,081     | 901,563        | 230,124               |
| Beavercreek          | Greene    | 2,375,506             | 5,593,263                              | 446,584                  | 290,982    | 3,144,927      | 941,594               |
| Bellbrook            | Greene    | 361,958               | 1,610,606                              | 26,958                   | 319        | 279,477        | 17,350                |
| Fairborn             | Greene    | 5,715,259             | 9,868,946                              | 818,227                  | 152,562    | 899,133        | 161,955               |
| Xenia                | Greene    | 2,866,102             | 9,632,472                              | 256,039                  | 42,131     | 1,486,190      | 483,617               |
| Cambridge            | Guernsey  | 3,088,472             | 3,404,374                              | 863,267                  | 243,511    | 1,228,705      | 671,570               |
| Blue Ash             | Hamilton  | 4,350,054             | 9,243,373                              | 690,755                  | 0          | 3,775,004      | 4,115,009             |
| Cheviot              | Hamilton  | 1,111,089             | 1,622,756                              | 0                        | 6,465      | 484,406        | 0                     |
| Cincinnati           | Hamilton  | 54,140,000            | 136,615,000                            | 15,030,000               | 33,497,000 | 4,783,000      | 27,588,000            |
| Deer Park            | Hamilton  | 694,198               | 1,001,075                              | 23,066                   | 5,037      | 409,580        | 62,184                |
| Forest Park          | Hamilton  | 2,683,442             | 4,924,905                              | 1,300,006                | 125,253    | 488,709        | 347,401               |
| Harrison             | Hamilton  | 926,281               | 3,365,677                              | 178,359                  | 193,196    | 345,982        | 189,981               |
| Loveland             | Hamilton  | 2,164,631             | 3,733,140                              | 165,555                  | 0          | 587,503        | 318,965               |
| Madeira              | Hamilton  | 729,755               | 1,930,936                              | 49,592                   | 0          | 1,383,813      | 143,300               |
| Montgomery           | Hamilton  | 2,440,323             | 3,294,040                              | 363,691                  | 29,590     | 794,995        | 504,812               |
| Mount Healthy        | Hamilton  | 516,447               | 1,323,852                              | 104,219                  | 0          | 240,014        | 1,282,102             |
| Norwood              | Hamilton  | 1,257,868             | 2,217,835                              | 162,908                  | 7,937      | 429,463        | 79,701                |
| Reading              | Hamilton  | 1,521,596             | 3,619,910                              | 138,980                  | 96,345     | 692,367        | 482,094               |
| Sharonville          | Hamilton  | 2,811,164             | 7,695,278                              | 451,860                  | 306,549    | 1,143,510      | 2,403,827             |
| Silverton            | Hamilton  | 539,752               | 1,035,309                              | 20,092                   | 4,252      | 238,860        | 56,677                |
| Springdale           | Hamilton  | 3,514,816             | 5,890,142                              | 411,324                  | 240,994    | 1,253,692      | 1,318,863             |
| St. Bernard          | Hamilton  | 2,256,186             | 4,489,301                              | 5,796                    | 122,064    | 591,895        | 690,371               |
| Wyoming              | Hamilton  | 1,717,725             | 1,860,414                              | 175,699                  | 37,695     | 710,263        | 626,460               |
| Findlay              | Hancock   | 5,811,234             | 12,560,392                             | 0                        | 1,345,087  | 1,708,562      | 888,587               |
| Kenton               | Hardin    | 961,436               | 1,793,407                              | 125,554                  | 82,095     | 767,170        | 237,388               |
| Napoleon             | Henry     | 977,419               | 2,334,971                              | 749,187                  | 80,577     | 645,695        | 770,783               |
| Hillsboro            | Highland  | 1,892,791             | 2,997,737                              | 302,124                  | 33,263     | 1,029,000      | 222,820               |
| Logan                | Hocking   | 510,875               | 1,787,937                              | 40,234                   | 243,300    | 658,132        | 150,860               |
| Bellevue             | Huron     | 1,275,864             | 2,183,641                              | 178,404                  | 321,398    | 886,087        | 330,941               |



| Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal   | Interest and<br>Fiscal Charges | Total<br>Expenditures |
|-------------------------------|-------------------|------------------------|-------------|--------------------------------|-----------------------|
| \$3,046,919                   | \$8,339,672       | \$0                    | \$6,318,734 | \$385,878                      | \$29,234,580          |
| 2,172,376                     | 7,013,478         | 0                      | 1,334,457   | 1,307,865                      | 43,462,728            |
| 1,193,947                     | 66,715            | 0                      | 246,079     | 167,504                        | 11,277,205            |
| 71,193                        | 1,591,406         | 0                      | 645,000     | 376,150                        | 17,191,192            |
| 1,969,874                     | 11,509,834        | 0                      | 2,814,449   | 1,728,950                      | 45,009,709            |
| 170,347                       | 551,374           | 0                      | 120,000     | 153,650                        | 8,509,516             |
| 406,751                       | 2,012,001         | 0                      | 853,967     | 93,432                         | 12,665,131            |
| 369,265                       | 3,933,418         | 0                      | 24,888      | 386,131                        | 22,683,410            |
| 0                             | 17,020,759        | 0                      | 210,000     | 453,607                        | 21,135,152            |
| 401,366                       | 1,365,237         | 0                      | 225,179     | 104,194                        | 6,705,178             |
| 60,624                        | 5,253,729         | 0                      | 793,206     | 1,194,083                      | 26,781,439            |
| 812,530                       | 31,476            | 0                      | 63,000      | 186,883                        | 7,182,745             |
| 0                             | 1,012,419         | 0                      | 104,043     | 235,184                        | 25,964,221            |
| 0                             | 5,447,789         | 0                      | 46,164      | 264,137                        | 12,397,003            |
| 0                             | 2,815,310         | 54,000                 | 3,376,961   | 55,856                         | 13,817,485            |
| 352                           | 959,701           | 0                      | 183,292     | 189,911                        | 10,399,562            |
| 0                             | 113,954,000       | 0                      | 70,984,000  | 37,866,000                     | 919,034,000           |
| 1,226,359                     | 20,153,262        | 0                      | 6,572,830   | 3,652,914                      | 73,406,283            |
| 142,035                       | 4,784,750         | 0                      | 496,007     | 255,335                        | 21,083,672            |
| 87,770                        | 1,152,338         | 0                      | 187,233     | 101,296                        | 8,340,551             |
| 0                             | 12,430,636        | 0                      | 977,693     | 410,048                        | 27,077,443            |
| 1,645,707                     | 5,029,990         | 0                      | 800,000     | 660,269                        | 22,913,794            |
| 0                             | 2,410,048         | 0                      | 947,509     | 970,345                        | 16,816,184            |
| 2,043,689                     | 9,020,391         | 0                      | 1,330,554   | 714,528                        | 35,634,575            |
| 308,077                       | 6,723,329         | 0                      | 1,535,842   | 1,322,991                      | 42,349,562            |
| 1,163,336                     | 2,318,710         | 0                      | 303,843     | 215,698                        | 19,313,469            |
| 1,124,329                     | 9,688,570         | 0                      | 425,000     | 544,282                        | 28,249,061            |
| 33,348                        | 2,117,127         | 0                      | 280,000     | 12,565                         | 5,689,706             |
| 20,750                        | 1,646,326         | 0                      | 112,500     | 159,207                        | 7,507,731             |
| 60,914                        | 3,514,535         | 0                      | 355,000     | 699,760                        | 17,423,065            |
| 0                             | 317,699           | 0                      | 0           | 8,590                          | 2,622,957             |
| 0                             | 2,743,730         | 0                      | 426,000     | 238,408                        | 21,024,220            |
| 0                             | 2,948,806         | 0                      | 107,247     | 85,686                         | 17,908,290            |
| 0                             | 363,927           | 0                      | 265,232     | 80,294                         | 10,209,352            |
| 3,714,209                     | 7,092,437         | 0                      | 2,037,715   | 794,888                        | 35,813,444            |
| 486,448                       | 1,040,021         | 0                      | 160,379     | 34,193                         | 4,945,757             |
| 138,423,000                   | 132,843,000       | 0                      | 47,148,000  | 17,402,000                     | 607,469,000           |
| 0                             | 554,680           | 0                      | 0           | 5,140                          | 2,754,960             |
| 300,593                       | 3,128,264         | 0                      | 2,717,784   | 453,132                        | 16,469,489            |
| 0                             | 551,805           | 0                      | 162,797     | 183,082                        | 6,097,160             |
| 0                             | 556,652           | 0                      | 283,952     | 213,500                        | 8,023,898             |
| 0                             | 134,998           | 0                      | 190,000     | 101,632                        | 4,664,026             |
| 0                             | 2,145,604         | 0                      | 770,883     | 729,024                        | 11,072,962            |
| 339,343                       | 564,260           | 0                      | 1,363,241   | 152,309                        | 5,885,787             |
| 48,460                        | 1,045,270         | 0                      | 198,747     | 100,787                        | 5,548,976             |
| 361,763                       | 59,547            | 0                      | 0           | 31,520                         | 7,004,122             |
| 440,747                       | 5,374,620         | 0                      | 400,688     | 386,974                        | 21,415,217            |
| 221,684                       | 871,334           | 0                      | 54,398      | 23,635                         | 3,065,993             |
| 344,241                       | 5,439,499         | 0                      | 38,652      | 367,642                        | 18,819,865            |
| 1,841,469                     | 4,198,795         | 0                      | 1,708       | 84,703                         | 14,282,288            |
| 496,100                       | 1,973,636         | 0                      | 0           | 32,926                         | 7,630,918             |
| 0                             | 5,066,814         | 0                      | 400,550     | 225,189                        | 28,006,415            |
| 0                             | 0                 | 0                      | 232,547     | 100,586                        | 4,300,183             |
| 0                             | 1,003,002         | 0                      | 159,156     | 87,631                         | 6,808,421             |
| 0                             | 241,835           | 0                      | 40,000      | 12,825                         | 6,772,395             |
| 5,627                         | 2,486,482         | 0                      | 113,800     | 53,449                         | 6,050,696             |
| 0                             | 63,671            | 0                      | 86,250      | 101,829                        | 5,428,085             |

Continued

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | General<br>Government | Security of<br>Persons and<br>Property | Community<br>Environment | Health     | Transportation | Leisure<br>Activities |
|------------------|------------|-----------------------|----------------------------------------|--------------------------|------------|----------------|-----------------------|
| Norwalk          | Huron      | \$1,946,601           | \$4,180,749                            | \$11,830                 | \$128,079  | \$1,361,246    | \$1,400,297           |
| Willard          | Huron      | 1,026,925             | 2,132,381                              | 163,841                  | 35,765     | 474,866        | 304,724               |
| Jackson          | Jackson    | 704,729               | 1,755,216                              | 1,115,281                | 202,878    | 407,786        | 82,327                |
| Wellston         | Jackson    | 663,616               | 637,426                                | 263,572                  | 110,077    | 537,375        | 46,618                |
| Toronto          | Jefferson  | 357,097               | 1,274,582                              | 282,012                  | 36,409     | 215,942        | 88,366                |
| Mount Vernon     | Knox       | 4,048,058             | 4,325,464                              | 330,762                  | 515,752    | 4,091,140      | 376,607               |
| Eastlake         | Lake       | 3,169,441             | 7,299,660                              | 413,228                  | 154,103    | 1,496,146      | 1,628,797             |
| Mentor           | Lake       | 6,620,824             | 17,011,004                             | 1,213,590                | 0          | 7,846,277      | 6,412,685             |
| Painesville      | Lake       | 2,758,726             | 6,837,365                              | 335,371                  | 690,005    | 2,316,349      | 911,244               |
| Wickliffe        | Lake       | 3,362,668             | 4,973,191                              | 232,887                  | 17,183     | 1,968,623      | 557,579               |
| Willoughby       | Lake       | 5,638,762             | 10,553,571                             | 842,798                  | 343,020    | 1,633,448      | 1,596,663             |
| Willoughby Hills | Lake       | 1,243,751             | 3,712,960                              | 182,782                  | 0          | 1,774,651      | 162,783               |
| Willowick        | Lake       | 1,432,835             | 3,909,729                              | 371,959                  | 86,600     | 643,109        | 936,238               |
| Ironton          | Lawrence   | 1,557,086             | 1,843,965                              | 385,864                  | 234,726    | 446,990        | 77,887                |
| Heath            | Licking    | 1,251,016             | 4,651,512                              | 309,402                  | 52,500     | 3,286,170      | 3,704,349             |
| Newark           | Licking    | 6,756,970             | 14,331,955                             | 2,745,924                | 2,400,745  | 3,047,974      | 857,314               |
| Pataskala        | Licking    | 636,104               | 1,199,491                              | 492,936                  | 28,646     | 558,042        | 93,954                |
| Bellefontaine    | Logan      | 2,144,107             | 3,747,296                              | 447,130                  | 202,653    | 1,251,768      | 619,852               |
| Amherst          | Lorain     | 1,342,248             | 2,509,091                              | 414,298                  | 212,335    | 791,440        | 153,245               |
| Avon             | Lorain     | 1,463,958             | 2,661,078                              | 910,906                  | 0          | 947,671        | 775,672               |
| Elyria           | Lorain     | 6,648,146             | 18,772,775                             | 1,477,603                | 2,478,732  | 1,577,592      | 2,028,504             |
| Lorain           | Lorain     | 6,812,397             | 17,422,517                             | 612,126                  | 1,590,199  | 1,902,093      | 934,524               |
| North Ridgeville | Lorain     | 3,542,743             | 6,634,658                              | 752,561                  | 109,703    | 1,832,069      | 264,472               |
| Oberlin          | Lorain     | 1,901,481             | 2,084,474                              | 370,317                  | 104,442    | 954,367        | 406,639               |
| Sheffield Lake   | Lorain     | 580,041               | 2,391,226                              | 151,243                  | 20,834     | 346,339        | 92,531                |
| Maumee           | Lucas      | 4,534,305             | 7,635,452                              | 476,589                  | 86,518     | 2,488,655      | 1,223,225             |
| Oregon           | Lucas      | 3,730,573             | 8,277,181                              | 847,210                  | 353,550    | 3,380,881      | 689,201               |
| Sylvania         | Lucas      | 3,443,428             | 3,951,902                              | 602,977                  | 210,066    | 1,071,658      | 659,849               |
| Toledo           | Lucas      | 20,823,000            | 171,794,000                            | 22,329,000               | 16,030,000 | 0              | 5,009,000             |
| London           | Madison    | 870,139               | 1,833,774                              | 559,722                  | 2,416      | 499,973        | 221,629               |
| Canfield         | Mahoning   | 632,441               | 1,711,095                              | 70,904                   | 135,371    | 507,259        | 82,120                |
| Youngstown       | Mahoning   | 10,629,648            | 28,162,820                             | 5,919,882                | 2,247,979  | 6,938,428      | 2,608,334             |
| Marion           | Marion     | 2,881,693             | 10,926,507                             | 858,996                  | 1,062,489  | 3,933,666      | 1,284,648             |
| Brunswick        | Medina     | 3,275,367             | 7,333,452                              | 973,197                  | 117,673    | 2,266,534      | 1,897,898             |
| Medina           | Medina     | 3,865,013             | 5,807,810                              | 494,557                  | 85,013     | 1,164,892      | 519,526               |
| Wadsworth        | Medina     | 2,313,036             | 4,507,625                              | 258,324                  | 60,313     | 1,547,949      | 1,824,360             |
| Celina           | Mercer     | 1,364,698             | 2,465,719                              | 134,083                  | 59,658     | 555,692        | 491,749               |
| Piqua            | Miami      | 1,288,269             | 6,183,956                              | 641,795                  | 273,225    | 2,243,144      | 519,258               |
| Tipp City        | Miami      | 1,184,338             | 2,329,878                              | 188,598                  | 0          | 419,998        | 405,517               |
| Troy             | Miami      | 3,780,885             | 7,330,132                              | 726,078                  | 407,651    | 2,227,376      | 1,631,182             |
| Centerville      | Montgomery | 4,261,860             | 4,734,030                              | 228,481                  | 0          | 1,458,064      | 353,670               |
| Clayton          | Montgomery | 788,044               | 2,127,539                              | 86,588                   | 3,410      | 785,432        | 0                     |
| Dayton           | Montgomery | 0                     | 100,912,458                            | 2,468,203                | 39,442,705 | 0              | 1,506,653             |
| Englewood        | Montgomery | 1,782,807             | 3,531,198                              | 554,400                  | 5,471      | 1,493,511      | 109,196               |
| Huber Heights    | Montgomery | 2,672,289             | 11,786,031                             | 901,889                  | 27,142     | 1,466,131      | 270,095               |
| Kettering        | Montgomery | 10,980,711            | 25,657,919                             | 0                        | 0          | 0              | 0                     |
| Miamisburg       | Montgomery | 5,128,330             | 6,819,330                              | 749,570                  | 18,721     | 1,217,716      | 1,503,169             |
| Moraine          | Montgomery | 4,153,382             | 7,433,908                              | 159,125                  | 611,342    | 1,911,954      | 2,796,209             |
| Oakwood          | Montgomery | 2,511,031             | 3,629,842                              | 1,469,964                | 82,522     | 721,825        | 884,906               |
| Riverside        | Montgomery | 1,797,475             | 4,815,583                              | 372,663                  | 82,793     | 1,303,686      | 33,904                |
| Trotwood         | Montgomery | 2,264,896             | 7,777,073                              | 903,893                  | 0          | 1,079,879      | 472,069               |
| Union            | Montgomery | 406,350               | 828,339                                | 268,631                  | 10,307     | 190,590        | 63,279                |
| Vandalia         | Montgomery | 4,121,211             | 5,162,545                              | 0                        | 0          | 0              | 2,845,522             |
| West Carrollton  | Montgomery | 1,257,076             | 3,247,300                              | 992,888                  | 0          | 557,349        | 660,408               |
| Zanesville       | Muskingum  | 5,747,951             | 10,021,348                             | 1,127,862                | 114,116    | 1,015,501      | 638,421               |
| Port Clinton     | Ottawa     | 1,046,405             | 1,457,543                              | 32,835                   | 201,124    | 534,938        | 215,087               |
| Waverly          | Pike       | 638,345               | 1,316,183                              | 5,821                    | 1,470      | 468,411        | 26,609                |

| Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal  | Interest and<br>Fiscal Charges | Total<br>Expenditures |
|-------------------------------|-------------------|------------------------|------------|--------------------------------|-----------------------|
| \$21,880                      | \$2,568,356       | \$0                    | \$310,325  | \$199,458                      | \$12,128,821          |
| 0                             | 426,617           | 0                      | 2,100,593  | 367,395                        | 7,033,107             |
| 0                             | 281,422           | 0                      | 568        | 16,702                         | 4,566,909             |
| 52,419                        | 1,444             | 0                      | 29,579     | 22,030                         | 2,364,156             |
| 0                             | 91,818            | 0                      | 780,931    | 32,157                         | 3,159,314             |
| 0                             | 0                 | 0                      | 3,372,993  | 154,447                        | 17,215,223            |
| 667,194                       | 14,275,078        | 0                      | 995,510    | 828,396                        | 30,927,553            |
| 1,920,058                     | 8,454,079         | 0                      | 1,700,000  | 1,899,233                      | 53,077,750            |
| 0                             | 903,825           | 0                      | 56,415     | 95,465                         | 14,904,765            |
| 788,178                       | 3,992,394         | 0                      | 85,000     | 17,213                         | 15,994,916            |
| 1,198,484                     | 2,877,147         | 0                      | 965,723    | 700,328                        | 26,349,944            |
| 0                             | 2,416,931         | 0                      | 279,030    | 134,108                        | 9,906,996             |
| 843,802                       | 2,158,034         | 0                      | 135,000    | 109,572                        | 10,626,878            |
| 0                             | 120,738           | 0                      | 140,666    | 129,066                        | 4,936,988             |
| 242,676                       | 0                 | 0                      | 290,739    | 186,271                        | 13,974,635            |
| 0                             | 3,178,884         | 0                      | 125,000    | 276,391                        | 33,721,157            |
| 190                           | 1,195,952         | 0                      | 122,129    | 23,769                         | 4,351,213             |
| 0                             | 4,546,934         | 0                      | 535,000    | 163,218                        | 13,657,958            |
| 0                             | 1,518,687         | 0                      | 156,440    | 162,548                        | 7,260,332             |
| 33,541                        | 3,788,513         | 0                      | 351,428    | 549,275                        | 11,482,042            |
| 0                             | 7,085,141         | 0                      | 1,407,836  | 1,319,636                      | 42,795,965            |
| 6,887,067                     | 9,240,850         | 0                      | 3,037,428  | 1,531,863                      | 49,971,064            |
| 1,275,206                     | 1,561,324         | 0                      | 699,223    | 360,166                        | 17,032,125            |
| 229,855                       | 1,854,845         | 0                      | 964,275    | 155,786                        | 9,026,481             |
| 5,585                         | 162,479           | 0                      | 66,358     | 64,164                         | 3,880,800             |
| 821,093                       | 5,479,504         | 0                      | 431,395    | 142,834                        | 23,319,570            |
| 139,851                       | 5,138,350         | 0                      | 870,171    | 737,444                        | 24,164,412            |
| 778,025                       | 3,597,384         | 0                      | 4,678,514  | 546,603                        | 19,540,406            |
| 1,149,000                     | 34,574,000        | 0                      | 15,546,000 | 13,896,000                     | 301,150,000           |
| 2,131                         | 763,804           | 0                      | 39,383     | 46,434                         | 4,839,405             |
| 0                             | 436,879           | 0                      | 222,322    | 103,445                        | 3,901,836             |
| 2,093,124                     | 4,594,917         | 0                      | 2,915,000  | 2,012,051                      | 68,122,183            |
| 0                             | 158,881           | 0                      | 394,513    | 0                              | 21,501,393            |
| 0                             | 3,011,639         | 0                      | 865,716    | 426,666                        | 20,168,142            |
| 51,304                        | 689,462           | 0                      | 517,999    | 571,235                        | 13,766,811            |
| 218,794                       | 1,945,865         | 0                      | 283,544    | 176,856                        | 13,136,666            |
| 285,670                       | 0                 | 0                      | 2,177,610  | 117,583                        | 7,652,462             |
| 225,760                       | 4,519,305         | 0                      | 381,299    | 268,308                        | 16,544,319            |
| 160,646                       | 1,305,942         | 0                      | 230,000    | 145,077                        | 6,369,994             |
| 1,287,517                     | 3,560,043         | 0                      | 568,000    | 214,172                        | 21,733,036            |
| 171,111                       | 3,430,623         | 0                      | 588,464    | 1,428,976                      | 16,655,279            |
| 0                             | 1,026,376         | 0                      | 83,493     | 21,548                         | 4,922,430             |
| 46,697,633                    | 22,165,044        | 0                      | 6,198,173  | 4,317,835                      | 223,708,704           |
| 0                             | 1,967,564         | 0                      | 0          | 43,784                         | 9,487,931             |
| 0                             | 5,169,854         | 0                      | 1,588,315  | 924,975                        | 24,806,721            |
| 10,283,469                    | 8,405,483         | 0                      | 1,718,134  | 465,787                        | 57,511,503            |
| 785,388                       | 2,134,797         | 0                      | 143,777    | 115,596                        | 18,616,394            |
| 0                             | 1,422,983         | 0                      | 42,710     | 6,500                          | 18,538,113            |
| 0                             | 1,622,009         | 0                      | 0          | 61,635                         | 10,983,734            |
| 0                             | 311,455           | 0                      | 143,124    | 66,574                         | 8,927,257             |
| 0                             | 2,740,330         | 0                      | 219,053    | 181,623                        | 15,638,816            |
| 0                             | 383,275           | 0                      | 60,000     | 16,944                         | 2,227,715             |
| 2,659,067                     | 2,640,846         | 0                      | 461,971    | 693,835                        | 18,584,997            |
| 386,086                       | 2,745,968         | 0                      | 31,000     | 36,469                         | 9,914,544             |
| 0                             | 221,620           | 465,243                | 243,002    | 234,235                        | 19,829,299            |
| 0                             | 273,959           | 0                      | 1,358,854  | 97,866                         | 5,218,611             |
| 0                             | 1,145,092         | 0                      | 42,796     | 21,062                         | 3,665,789             |

Continued

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | General<br>Government | Security of<br>Persons and<br>Property | Community<br>Environment | Health     | Transportation | Leisure<br>Activities |
|------------------|------------|-----------------------|----------------------------------------|--------------------------|------------|----------------|-----------------------|
| Aurora           | Portage    | \$1,485,406           | \$4,361,787                            | \$953,968                | \$0        | \$2,488,454    | \$0                   |
| Kent             | Portage    | 2,616,445             | 7,801,668                              | 2,102,383                | 517,827    | 1,365,439      | 955,279               |
| Ravenna          | Portage    | 1,400,473             | 4,395,408                              | 1,122,847                | 152,816    | 897,061        | 609,466               |
| Streetsboro      | Portage    | 1,404,724             | 3,453,125                              | 624,163                  | 40,090     | 515,981        | 315,461               |
| Eaton            | Preble     | 1,785,594             | 1,833,257                              | 147,938                  | 155,547    | 288,805        | 156,222               |
| Mansfield        | Richland   | 11,241,914            | 20,870,709                             | 2,326,942                | 131,019    | 4,450,234      | 835,660               |
| Ontario          | Richland   | 941,805               | 1,493,091                              | 67,835                   | 7,620      | 1,202,351      | 113,293               |
| Shelby           | Richland   | 1,321,756             | 2,254,282                              | 333,101                  | 301,408    | 733,653        | 72,204                |
| Chillicothe      | Ross       | 8,253,668             | 8,476,179                              | 533,551                  | 0          | 3,336,160      | 771,929               |
| Clyde            | Sandusky   | 684,936               | 1,791,294                              | 359,163                  | 87,333     | 258,259        | 373,752               |
| Fremont          | Sandusky   | 1,633,638             | 4,675,903                              | 254,874                  | 17,334     | 725,451        | 1,565,898             |
| Portsmouth       | Scioto     | 3,434,883             | 6,423,187                              | 695,134                  | 2,708,280  | 1,417,750      | 0                     |
| Fostoria         | Seneca     | 1,535,062             | 4,135,534                              | 1,266,930                | 298,486    | 811,584        | 140,474               |
| Tiffin           | Seneca     | 1,796,673             | 5,937,610                              | 62,014                   | 372,163    | 897,775        | 415,990               |
| Sidney           | Shelby     | 1,912,226             | 9,162,996                              | 1,016,647                | 249,787    | 1,275,471      | 1,213,672             |
| Alliance         | Stark      | 2,246,009             | 6,370,849                              | 2,210,658                | 717,809    | 837,684        | 514,393               |
| Canton           | Stark      | 16,911,025            | 32,844,397                             | 6,353,787                | 4,420,360  | 3,672,284      | 2,306,005             |
| Louisville       | Stark      | 741,922               | 1,687,404                              | 196,790                  | 51,910     | 395,796        | 351,965               |
| Massillon        | Stark      | 5,631,849             | 8,238,084                              | 1,279,508                | 626,269    | 1,927,883      | 2,029,675             |
| North Canton     | Stark      | 1,861,834             | 3,016,623                              | 277,441                  | 1,071,837  | 1,094,539      | 871,033               |
| Akron            | Summit     | 30,884,220            | 163,073,959                            | 14,283,130               | 15,579,230 | 0              | 5,523,417             |
| Barberton        | Summit     | 3,534,937             | 8,234,631                              | 1,644,131                | 1,511,059  | 2,022,707      | 1,410,912             |
| Cuyahoga Falls   | Summit     | 8,759,887             | 18,138,904                             | 965,906                  | 0          | 0              | 2,532,876             |
| Fairlawn         | Summit     | 2,236,610             | 4,639,327                              | 282,826                  | 369,387    | 1,415,796      | 33,425                |
| Green            | Summit     | 2,625,709             | 4,329,567                              | 572,866                  | 202,559    | 1,962,478      | 433,344               |
| Hudson           | Summit     | 4,409,478             | 4,180,557                              | 321,532                  | 858,221    | 2,153,005      | 650,386               |
| Macedonia        | Summit     | 2,120,338             | 4,047,776                              | 482,434                  | 175,181    | 2,022,147      | 1,453,691             |
| Munroe Falls     | Summit     | 722,627               | 1,372,857                              | 325                      | 35,371     | 403,453        | 78,864                |
| Norton           | Summit     | 1,005,306             | 2,318,526                              | 228,436                  | 40         | 983,519        | 123,360               |
| Stow             | Summit     | 4,038,069             | 8,874,918                              | 1,132,509                | 469,082    | 2,352,871      | 1,486,482             |
| Tallmadge        | Summit     | 2,505,021             | 4,292,156                              | 382,185                  | 178,764    | 1,410,876      | 695,650               |
| Twinsburg        | Summit     | 2,524,407             | 6,781,938                              | 2,625,908                | 209,155    | 5,122,637      | 1,556,573             |
| Cortland         | Trumbull   | 829,952               | 1,609,132                              | 64,843                   | 5,495      | 253,962        | 19,185                |
| Girard           | Trumbull   | 1,746,950             | 2,664,960                              | 636,029                  | 111,602    | 736,151        | 110,791               |
| Hubbard          | Trumbull   | 345,965               | 1,370,521                              | 3,194                    | 27,681     | 491,493        | 29,900                |
| Niles            | Trumbull   | 1,958,869             | 5,841,941                              | 578,978                  | 273,880    | 963,974        | 417,213               |
| Warren           | Trumbull   | 6,926,161             | 12,931,874                             | 1,577,698                | 375,277    | 2,122,212      | 274,719               |
| Dover            | Tuscarawas | 959,875               | 3,192,292                              | 70,183                   | 477,570    | 820,998        | 578,440               |
| New Philadelphia | Tuscarawas | 2,054,569             | 3,330,574                              | 245,494                  | 260,466    | 1,083,258      | 500,865               |
| Uhrichsville     | Tuscarawas | 445,065               | 923,951                                | 327,552                  | 5,113      | 223,291        | 37,915                |
| Marysville       | Union      | 2,859,868             | 4,939,655                              | 335,139                  | 292,197    | 858,741        | 410,024               |
| Franklin         | Warren     | 1,924,764             | 3,630,531                              | 287,215                  | 9,241      | 773,026        | 230,120               |
| Lebanon          | Warren     | 4,178,598             | 4,243,831                              | 1,160,779                | 129,133    | 781,166        | 597,933               |
| Mason City       | Warren     | 21,151,798            | 5,519,019                              | 860,047                  | 0          | 5,370,822      | 2,129,899             |
| Springboro       | Warren     | 2,950,063             | 2,170,837                              | 978,325                  | 1,829      | 489,743        | 360,850               |
| Belpre           | Washington | 479,184               | 932,075                                | 0                        | 34,675     | 492,337        | 119,789               |
| Marietta         | Washington | 3,826,292             | 4,646,372                              | 539,751                  | 645,874    | 2,149,904      | 147,494               |
| Orrville         | Wayne      | 838,937               | 1,731,095                              | 0                        | 153,395    | 1,220,558      | 318,917               |
| Rittman          | Wayne      | 608,284               | 1,314,890                              | 0                        | 83,071     | 708,987        | 374,426               |
| Wooster          | Wayne      | 3,024,395             | 7,813,587                              | 1,075,860                | 142,208    | 1,814,010      | 1,709,839             |
| Bowling Green    | Wood       | 4,835,970             | 8,002,086                              | 1,086,988                | 128,802    | 2,991,787      | 1,061,432             |
| Perrysburg       | Wood       | 2,970,000             | 4,966,667                              | 715,760                  | 25,467     | 1,642,308      | 1,008,738             |
| Rossford         | Wood       | 1,112,502             | 1,795,309                              | 0                        | 0          | 898,680        | 237,125               |
| Upper Sandusky   | Wyandot    | 1,221,086             | 1,376,338                              | 46,740                   | 59,881     | 301,888        | 336,811               |

| Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal  | Interest and<br>Fiscal Charges | Total<br>Expenditures |
|-------------------------------|-------------------|------------------------|------------|--------------------------------|-----------------------|
| \$11,750                      | \$4,022,137       | \$0                    | \$679,230  | \$1,292,936                    | \$15,295,668          |
| 0                             | 4,382,589         | 0                      | 170,947    | 289,869                        | 20,202,446            |
| 499,494                       | 1,170,912         | 0                      | 145,314    | 100,120                        | 10,493,911            |
| 702,409                       | 1,836,093         | 0                      | 397,124    | 308,741                        | 9,597,911             |
| 0                             | 1,228,875         | 0                      | 37,500     | 0                              | 5,633,738             |
| 0                             | 5,289,272         | 0                      | 12,875,000 | 687,219                        | 58,707,969            |
| 3,745,295                     | 1,050,749         | 0                      | 0          | 0                              | 8,622,039             |
| 3,867                         | 1,790,321         | 0                      | 178,782    | 15,567                         | 7,004,941             |
| 893,922                       | 616,504           | 0                      | 371,064    | 181,762                        | 23,434,739            |
| 223,816                       | 2,693,648         | 0                      | 2,139,000  | 240,387                        | 8,851,588             |
| 103,808                       | 3,222,648         | 0                      | 182,662    | 240,482                        | 12,622,698            |
| 0                             | 4,007,499         | 0                      | 175,000    | 159,738                        | 19,021,471            |
| 0                             | 903,063           | 0                      | 56,513     | 44,648                         | 9,192,294             |
| 361,859                       | 1,758,156         | 0                      | 1,690,480  | 70,221                         | 13,362,941            |
| 204,342                       | 2,627,354         | 0                      | 120,000    | 115,895                        | 17,898,390            |
| 55,996                        | 4,353,288         | 0                      | 2,590,976  | 257,018                        | 20,154,680            |
| 0                             | 13,220,186        | 0                      | 2,636,815  | 1,416,115                      | 83,780,974            |
| 52,398                        | 151,068           | 0                      | 143,589    | 63,800                         | 3,836,642             |
| 720,433                       | 7,409,316         | 0                      | 32,794,041 | 1,526,096                      | 62,183,154            |
| 510,173                       | 2,202,853         | 0                      | 0          | 0                              | 10,906,333            |
| 734,940                       | 43,234,027        | 0                      | 21,823,043 | 15,791,971                     | 310,927,937           |
| 0                             | 4,083,068         | 0                      | 305,738    | 212,878                        | 22,960,061            |
| 3,623,070                     | 11,420,397        | 0                      | 881,660    | 695,977                        | 47,018,677            |
| 119,714                       | 7,856,305         | 1,624,404              | 427,689    | 413,385                        | 19,418,868            |
| 0                             | 2,713,440         | 0                      | 220,000    | 223,664                        | 13,283,627            |
| 0                             | 10,985,743        | 0                      | 1,080,000  | 1,546,306                      | 26,185,228            |
| 687,104                       | 0                 | 0                      | 922,555    | 651,672                        | 12,562,898            |
| 0                             | 0                 | 0                      | 251,800    | 68,990                         | 2,934,287             |
| 142,538                       | 1,648,845         | 0                      | 5,000      | 134,424                        | 6,589,994             |
| 6,389                         | 9,910,972         | 0                      | 180,000    | 382,395                        | 28,833,687            |
| 0                             | 1,512,013         | 0                      | 0          | 0                              | 10,976,665            |
| 329,369                       | 5,287,289         | 0                      | 3,568,000  | 746,982                        | 28,752,258            |
| 29,991                        | 165,830           | 0                      | 52,721     | 15,742                         | 3,046,853             |
| 295,131                       | 763,255           | 0                      | 397,029    | 277,349                        | 7,739,247             |
| 988                           | 71,038            | 0                      | 6,807      | 5,158                          | 2,352,745             |
| 0                             | 1,010,227         | 0                      | 14,440     | 26,524                         | 11,086,046            |
| 1,467,464                     | 3,433,672         | 0                      | 1,172,939  | 869,533                        | 31,151,549            |
| 361,789                       | 919,272           | 0                      | 0          | 119,073                        | 7,499,492             |
| 2,037,753                     | 1,832,806         | 0                      | 3,461,525  | 297,511                        | 15,104,821            |
| 0                             | 326,961           | 0                      | 13,247     | 17,017                         | 2,320,112             |
| 0                             | 653,737           | 0                      | 1,439,883  | 559,636                        | 12,348,880            |
| 90,078                        | 3,210,715         | 0                      | 376,349    | 562,843                        | 11,094,882            |
| 0                             | 3,282,802         | 0                      | 300,313    | 359,341                        | 15,033,896            |
| 47,392                        | 0                 | 0                      | 1,252,488  | 1,776,594                      | 38,108,059            |
| 0                             | 3,587,564         | 0                      | 461,732    | 465,437                        | 11,466,380            |
| 0                             | 0                 | 0                      | 110,308    | 18,475                         | 2,186,843             |
| 0                             | 328,425           | 1,196,051              | 105,972    | 25,314                         | 13,611,449            |
| 272,076                       | 1,347,873         | 0                      | 9,120      | 11,616                         | 5,903,587             |
| 208,545                       | 303,630           | 0                      | 135,682    | 125,776                        | 3,863,291             |
| 0                             | 2,496,512         | 0                      | 2,186,199  | 177,400                        | 20,440,010            |
| 531,860                       | 3,567,112         | 0                      | 9,559,467  | 961,027                        | 32,726,531            |
| 751,080                       | 2,889,253         | 0                      | 0          | 386,004                        | 15,355,277            |
| 232,469                       | 138,857           | 0                      | 179,594    | 426,893                        | 5,021,429             |
| 0                             | 4,982,279         | 0                      | 223,058    | 52,688                         | 8,600,769             |

**Water Enterprise Fund**  
**Summary Data from the Statement of Net Assets/Fund Equity**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

| City            | County     | Current Assets | Non-Current Assets | Total Assets  | Current Liabilities | Non-Current Liabilities |
|-----------------|------------|----------------|--------------------|---------------|---------------------|-------------------------|
| Delphos         | Allen      | \$493,756      | \$3,731,270        | \$4,225,026   | \$86,117            | \$3,274,719             |
| Ashland         | Ashland    | 4,476,948      | 7,854,530          | 12,331,478    | 220,954             | 0                       |
| Conneaut        | Ashtabula  | 420,045        | 4,690,019          | 5,110,064     | 314,921             | 1,941,711               |
| Geneva          | Ashtabula  | 54,620         | 0                  | 54,620        | 8,642               | 272,002                 |
| Athens          | Athens     | 885,066        | 7,584,224          | 8,469,290     | 827,385             | 198,152                 |
| Nelsonville     | Athens     | 1,183,553      | 598,378            | 1,781,931     | 202,586             | 407,912                 |
| St. Marys       | Auglaize   | 1,083,094      | 6,022,633          | 7,105,727     | 93,941              | 936,226                 |
| Wapakoneta      | Auglaize   | 1,072,257      | 6,116,516          | 7,188,773     | 1,849,524           | 1,705,060               |
| Martins Ferry   | Belmont    | 795,344        | 9,732,369          | 10,527,713    | 282,018             | 8,497,197               |
| St. Clairsville | Belmont    | 802,468        | 2,601,012          | 3,403,480     | 345,921             | 541,935                 |
| Fairfield       | Butler     | 12,165,790     | 17,851,446         | 30,017,236    | 948,402             | 4,816,367               |
| Hamilton        | Butler     | 13,544,576     | 76,934,404         | 90,478,980    | 1,522,315           | 13,115,293              |
| Middletown      | Butler     | 5,848,642      | 17,412,639         | 23,261,281    | 1,548,420           | 4,224,760               |
| Monroe          | Butler     | 861,006        | 5,533,320          | 6,394,326     | (9,362,041)         | 15,164,354              |
| Oxford          | Butler     | 4,296,102      | 12,530,060         | 16,826,162    | 95,437              | 8,794,479               |
| Urbana          | Champaign  | 411,355        | 2,071,676          | 2,483,031     | 1,103,633           | 1,541,309               |
| New Carlisle    | Clark      | N/A            | N/A                | 983,736       | N/A                 | N/A                     |
| Springfield     | Clark      | 6,724,990      | 13,592,077         | 20,317,067    | 907,279             | 4,693,039               |
| Milford         | Clermont   | 1,643,187      | 3,507,216          | 5,150,403     | 52,688              | 21,739                  |
| Wilmington      | Clinton    | 2,490,884      | 23,488,899         | 25,979,783    | 146,248             | 15,601,495              |
| East Liverpool  | Columbiana | 1,898,296      | 1,582,738          | 3,481,034     | 267,556             | 2,858,219               |
| East Palestine  | Columbiana | 213,437        | 826,879            | 1,040,316     | 57,485              | 564,276                 |
| Salem           | Columbiana | 3,931,848      | 11,022,469         | 14,954,317    | 120,252             | 1,958,750               |
| Coshocton       | Coshocton  | 5,650,992      | 1,937,138          | 7,588,130     | 5,698,477           | 350,789                 |
| Bucyrus         | Crawford   | 1,760,836      | 9,994,802          | 11,755,638    | 2,314,447           | 3,119,867               |
| Galion          | Crawford   | 1,578,470      | 11,015,468         | 12,593,938    | 2,207,520           | 3,937,395               |
| Bedford         | Cuyahoga   | 1,193,204      | 6,080,572          | 7,273,776     | 683,597             | 3,486,537               |
| Berea           | Cuyahoga   | 233,113        | 4,954,238          | 5,187,351     | 93,571              | 1,654,622               |
| Cleveland       | Cuyahoga   | 312,230,000    | 1,378,939,000      | 1,691,169,000 | 31,382,000          | 885,921,000             |
| Lakewood        | Cuyahoga   | 4,055,644      | 22,567,155         | 28,054,229    | 1,489,732           | 11,386,635              |
| Solon           | Cuyahoga   | 8,114,384      | 49,037,074         | 57,151,458    | 121,584             | 16,722,644              |
| Defiance        | Defiance   | 2,220,552      | 22,655,842         | 24,876,394    | 364,813             | 13,603,344              |
| Delaware        | Delaware   | 7,651,975      | 16,423,790         | 24,075,765    | 492,370             | 230,522                 |
| Huron           | Erie       | 1,462,862      | 6,858,957          | 8,321,819     | 1,432,221           | 5,155,598               |
| Sandusky        | Erie       | 5,921,301      | 6,691,328          | 12,612,629    | 844,111             | 2,687,972               |
| Vermilion       | Erie       | 1,161,802      | 3,792,328          | 4,954,130     | 1,417,790           | 3,900,043               |
| Lancaster       | Fairfield  | 7,977,775      | 32,762,068         | 40,739,843    | 1,474,553           | 23,298,426              |
| Pickerington    | Fairfield  | 2,627,998      | 13,198,524         | 15,826,522    | 2,866,698           | 1,231,699               |
| Washington      | Fairfield  | 3,242,892      | 17,533,944         | 20,776,836    | 918,430             | 12,749,835              |
| Bexley          | Franklin   | 553,739        | 13,734             | 567,473       | 211,966             | 1,121,052               |
| Columbus        | Franklin   | 64,434,000     | 407,029,000        | 471,463,000   | 34,357,000          | 272,019,000             |
| Dublin          | Franklin   | 11,306,258     | 27,624,479         | 38,930,737    | 234,683             | 2,850,314               |
| Gahanna         | Franklin   | 6,568,463      | 12,754,215         | 19,322,678    | (16,945)            | 1,345,566               |
| Grove City      | Franklin   | 1,309,611      | 12,200,004         | 13,509,615    | 199,175             | 820,170                 |
| Reynoldsburg    | Franklin   | 1,817,452      | 14,051,663         | 15,869,115    | 401,876             | 2,404,328               |
| Upper Arlington | Franklin   | 2,028,455      | 3,649,967          | 5,678,422     | 1,699,133           | 0                       |
| Westerville     | Franklin   | 10,051,250     | 22,579,727         | 32,630,977    | 1,030,386           | 6,774,594               |
| Wauseon         | Fulton     | 1,911,271      | 6,957,257          | 8,868,528     | 250,689             | 2,840,780               |
| Chardon         | Geauga     | 1,721,116      | 365,950            | 2,087,066     | 112,126             | 68,400                  |
| Bellbrook       | Greene     | 778,331        | 10,503,017         | 11,281,348    | 129,456             | 1,473,859               |
| Fairborn        | Greene     | 2,727,277      | 8,786,138          | 11,513,415    | 899,479             | 2,709,513               |
| Xenia           | Greene     | 2,164,823      | 6,956,177          | 9,121,000     | 318,000             | 0                       |
| Cambridge       | Guernsey   | 2,123,752      | 9,016,216          | 11,139,968    | 326,091             | 6,113,294               |

| Total<br>Liabilities | Net Assets                       |             |              | Total Net<br>Assets/Retained<br>Earnings |
|----------------------|----------------------------------|-------------|--------------|------------------------------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted  | Unrestricted |                                          |
| \$3,360,836          | \$0                              | \$0         | \$864,190    | \$864,190                                |
| 220,954              | 0                                | 0           | 12,110,524   | 12,110,524                               |
| 2,256,632            | 0                                | 0           | 2,853,432    | 2,853,432                                |
| 280,644              | 0                                | 0           | (226,024)    | (226,024)                                |
| 1,025,537            | 0                                | 0           | 7,443,753    | 7,443,753                                |
| 610,498              | 0                                | 0           | 1,171,433    | 1,171,433                                |
| 1,030,167            | 3,977,312                        | 1,076,475   | 1,021,773    | 6,075,560                                |
| 2,006,625            | 4,247,975                        | 0           | 934,173      | 5,182,148                                |
| 8,779,215            | 0                                | 0           | 1,748,498    | 1,748,498                                |
| 887,856              | 0                                | 0           | 2,515,624    | 2,515,624                                |
| 5,764,769            | 12,632,254                       | 0           | 11,620,213   | 24,252,467                               |
| 14,637,608           | 58,178,432                       | 0           | 17,662,940   | 75,841,372                               |
| 5,773,180            | 12,912,639                       | 475,818     | 4,099,644    | 17,488,101                               |
| 5,802,313            | 0                                | 0           | 592,013      | 592,013                                  |
| 8,889,916            | 3,817,462                        | 314,681     | 3,804,103    | 7,936,246                                |
| 2,644,942            | (505,088)                        | 0           | 343,177      | (161,911)                                |
| 332,215              | 0                                | 0           | 651,521      | 651,521                                  |
| 5,600,318            | 8,923,720                        | 0           | 5,793,029    | 14,716,749                               |
| 74,427               | 0                                | 0           | 5,075,976    | 5,075,976                                |
| 15,747,743           | 0                                | 0           | 10,232,040   | 10,232,040                               |
| 3,125,775            | 0                                | 0           | 355,259      | 355,259                                  |
| 621,761              | 0                                | 0           | 418,555      | 418,555                                  |
| 2,079,002            | 0                                | 0           | 12,875,315   | 12,875,315                               |
| 6,049,266            | 0                                | 0           | 1,538,864    | 1,538,864                                |
| 5,434,314            | 4,467,819                        | 355,762     | 1,497,743    | 6,321,324                                |
| 6,144,915            | 0                                | 0           | 6,449,023    | 6,449,023                                |
| 4,170,134            | 1,113,744                        | 1,196,296   | 793,602      | 3,103,642                                |
| 1,748,193            | 0                                | 0           | 3,439,158    | 3,439,158                                |
| 917,303,000          | 394,542,000                      | 101,428,000 | 277,896,000  | 773,866,000                              |
| 12,876,367           | 0                                | 0           | 15,177,862   | 15,177,862                               |
| 16,844,228           | 0                                | 0           | 40,307,230   | 40,307,230                               |
| 13,968,157           | 0                                | 0           | 10,908,237   | 10,908,237                               |
| 722,892              | 0                                | 0           | 23,352,873   | 23,352,873                               |
| 6,587,819            | 0                                | 0           | 1,734,000    | 1,734,000                                |
| 3,532,083            | 3,684,004                        | 0           | 5,396,542    | 9,080,546                                |
| 5,317,833            | (617,261)                        | 0           | 253,558      | (363,703)                                |
| 24,772,979           | 0                                | 0           | 15,966,864   | 15,966,864                               |
| 4,098,397            | 0                                | 0           | 11,728,125   | 11,728,125                               |
| 13,668,265           | 0                                | 0           | 7,108,571    | 7,108,571                                |
| 1,333,018            | 0                                | 0           | (765,545)    | (765,545)                                |
| 306,376,000          | 53,358,000                       | 55,427,000  | 56,302,000   | 165,087,000                              |
| 3,084,997            | 24,589,479                       | 0           | 11,256,261   | 35,845,740                               |
| 1,328,621            | 0                                | 0           | 17,994,057   | 17,994,057                               |
| 1,019,345            | 10,922,509                       | 277,380     | 1,290,381    | 12,490,270                               |
| 2,806,204            | 0                                | 0           | 13,062,911   | 13,062,911                               |
| 1,699,133            | 0                                | 0           | 3,979,289    | 3,979,289                                |
| 7,804,980            | 0                                | 0           | 24,825,997   | 24,825,997                               |
| 3,091,469            | 0                                | 0           | 5,777,059    | 5,777,059                                |
| 180,526              | 0                                | 0           | 1,906,540    | 1,906,540                                |
| 1,603,315            | 0                                | 0           | 9,678,033    | 9,678,033                                |
| 3,608,992            | 0                                | 0           | 7,904,423    | 7,904,423                                |
| 318,000              | 0                                | 0           | 8,803,000    | 8,803,000                                |
| 6,439,385            | 0                                | 0           | 4,700,583    | 4,700,583                                |

**Water Enterprise Fund**  
**Summary Data from the Statement of Net Assets/Fund Equity**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Current Assets | Non-Current Assets | Total Assets  | Current Liabilities | Non-Current Liabilities |
|------------------|------------|----------------|--------------------|---------------|---------------------|-------------------------|
| Cincinnati       | Hamilton   | \$66,050,000   | \$576,451,000      | \$642,501,000 | \$35,664,000        | \$144,530,000           |
| Harrison         | Hamilton   | 1,422,197      | 4,632,444          | 6,054,641     | 56,845              | 1,645,745               |
| Loveland         | Hamilton   | 2,378,160      | 8,271,605          | 10,649,765    | 138,597             | 2,275,000               |
| Reading          | Hamilton   | 4,004,573      | 21,946,334         | 25,950,907    | 725,455             | 2,448,222               |
| Findlay          | Hancock    | 10,733,786     | 119,642,808        | 130,376,594   | 8,013,306           | 63,341,875              |
| Kenton           | Hardin     | 1,311,335      | 3,401,468          | 4,712,803     | 221,107             | 802,713                 |
| Napoleon         | Henry      | (787)          | 5,529,996          | 5,529,209     | 119,086             | 3,448,366               |
| Hillsboro        | Highland   | 2,997,416      | 4,633,740          | 7,631,156     | 470,028             | 6,287,700               |
| Logan            | Hocking    | 317,468        | 4,386,955          | 4,704,423     | 182,892             | 1,373,092               |
| Bellevue         | Huron      | 891,847        | 10,525,250         | 11,417,097    | 434,174             | 0                       |
| Norwalk          | Huron      | 1,538,329      | 8,458,693          | 9,997,022     | 730,545             | 3,459,464               |
| Jackson          | Jackson    | 4,088,056      | 4,385,190          | 8,473,246     | 672,711             | 2,177,496               |
| Wellston         | Jackson    | 226,317        | 2,940,794          | 3,167,111     | 206,803             | 1,938,629               |
| Mount Vernon     | Knox       | 3,411,664      | 21,671,910         | 25,083,574    | 264,415             | 14,810,000              |
| Painesville      | Lake       | 2,899,955      | 15,327,077         | 18,227,032    | 345,513             | 9,115,082               |
| Ironton          | Lawrence   | 1,800,051      | 5,830,014          | 7,630,065     | 118,165             | 4,293,597               |
| Heath            | Licking    | 2,080,018      | 9,561,354          | 11,641,372    | 118,896             | 2,875,000               |
| Newark           | Licking    | 6,863,089      | 19,420,163         | 26,283,252    | 761,923             | 12,705,888              |
| Pataskala        | Licking    | 2,214,877      | 2,554,096          | 4,768,973     | 359,014             | 2,621,300               |
| Bellefontaine    | Logan      | 2,128,131      | 6,950,017          | 9,078,148     | 264,443             | 2,585,000               |
| Amherst          | Lorain     | 971,860        | 3,913,288          | 4,885,148     | 208,578             | 965,505                 |
| Avon             | Lorain     | 2,602,373      | 9,554,754          | 12,157,127    | 119,416             | 1,399,106               |
| Elyria           | Lorain     | 7,231,330      | 12,374,633         | 19,605,963    | 7,050,570           | 1,381,691               |
| Lorain           | Lorain     | 1,964,710      | 23,862,985         | 25,827,695    | 1,802,154           | 17,038,611              |
| North Ridgeville | Lorain     | 14,515,674     | 34,450,492         | 48,966,166    | 9,894,571           | 9,543,900               |
| Oberlin          | Lorain     | 1,826,310      | 3,950,663          | 5,776,973     | 96,834              | 462,181                 |
| Sheffield Lake   | Lorain     | N/A            | N/A                | 385,632       | N/A                 | N/A                     |
| Maumee           | Lucas      | 1,592,694      | 4,520,423          | 6,113,117     | 54,130              | 125,723                 |
| Oregon           | Lucas      | 2,065,745      | 18,540,552         | 20,606,297    | 495,276             | 0                       |
| Sylvania         | Lucas      | 2,443,374      | 6,511,543          | 8,954,917     | 440,929             | 0                       |
| Toledo           | Lucas      | 106,165,000    | 116,553,000        | 222,718,000   | 48,319,000          | 56,299,000              |
| London           | Madison    | 933,167        | 6,767,058          | 7,700,225     | 173,296             | 1,665,253               |
| Canfield         | Mahoning   | 2,612,401      | 9,005,177          | 11,617,578    | 111,867             | 579,500                 |
| Youngstown       | Mahoning   | 3,206,294      | 13,590,172         | 16,796,466    | 2,712,784           | 1,918,168               |
| Celina           | Mercer     | 685,075        | 3,308,935          | 3,994,010     | 162,847             | 1,488,865               |
| Piqua            | Miami      | 913,857        | 9,673,511          | 10,587,368    | 236,154             | 562,084                 |
| Troy             | Miami      | 9,838,122      | 22,099,365         | 31,937,487    | 543,570             | 12,760,000              |
| Clayton          | Montgomery | 83,063         | 0                  | 83,063        | 0                   | 0                       |
| Dayton           | Montgomery | 83,851,509     | 114,111,742        | 197,963,251   | 9,454,280           | 21,726,300              |
| Englewood        | Montgomery | 1,386,861      | 9,958,534          | 11,345,395    | 129,890             | 411,772                 |
| Huber Heights    | Montgomery | 3,268,351      | 14,853,718         | 18,122,069    | 675,945             | 11,720,103              |
| Miamisburg       | Montgomery | 4,491,949      | 13,081,673         | 17,573,622    | 236,743             | 3,001,955               |
| Oakwood          | Montgomery | 1,691,554      | 2,085,190          | 3,776,744     | 80,456              | 0                       |
| Trotwood         | Montgomery | 437,474        | 783,027            | 1,220,501     | 646,879             | 20,798                  |
| Union            | Montgomery | 291,686        | 3,076,099          | 3,367,785     | 211,359             | 106,546                 |
| Vandalia         | Montgomery | 1,056,201      | 7,638,443          | 8,694,644     | 354,736             | 8,001                   |
| West Carrollton  | Montgomery | 1,483,351      | 1,239,540          | 2,722,891     | 163,402             | 0                       |
| Zanesville       | Muskingum  | 3,493,862      | 8,213,873          | 11,707,735    | 156,826             | 3,564,302               |
| Port Clinton     | Ottawa     | 595,233        | 1,957,133          | 2,552,366     | 56,141              | 971,031                 |
| Waverly          | Pike       | 285,721        | 2,266,475          | 2,552,196     | 353,417             | 597,196                 |
| Aurora           | Portage    | 9,343,705      | 0                  | 9,343,705     | 567,876             | 0                       |
| Kent             | Portage    | 16,524,491     | 0                  | 16,524,491    | 1,071,099           | 0                       |
| Ravenna          | Portage    | 1,817,452      | 14,051,663         | 15,869,115    | 401,876             | 2,404,328               |



| Total<br>Liabilities | Net Assets                       |             |              | Total Net<br>Assets/Retained<br>Earnings |
|----------------------|----------------------------------|-------------|--------------|------------------------------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted  | Unrestricted |                                          |
| \$180,194,000        | \$397,249,000                    | \$3,427,000 | \$61,631,000 | \$462,307,000                            |
| 1,702,590            | 0                                | 0           | 4,352,051    | 4,352,051                                |
| 2,413,597            | 0                                | 0           | 8,236,168    | 8,236,168                                |
| 3,173,677            | 19,313,627                       | 0           | 3,463,603    | 22,777,230                               |
| 71,355,181           | 0                                | 0           | 59,021,413   | 59,021,413                               |
| 1,023,820            | 0                                | 0           | 3,688,983    | 3,688,983                                |
| 3,567,452            | 0                                | 0           | 1,961,757    | 1,961,757                                |
| 6,757,728            | 0                                | 0           | 873,428      | 873,428                                  |
| 1,555,984            | 0                                | 0           | 3,148,439    | 3,148,439                                |
| 434,174              | 0                                | 0           | 10,982,923   | 10,982,923                               |
| 4,190,009            | 0                                | 0           | 5,807,013    | 5,807,013                                |
| 2,850,207            | 0                                | 0           | 5,623,039    | 5,623,039                                |
| 2,145,432            | 0                                | 0           | 1,021,679    | 1,021,679                                |
| 15,074,415           | 0                                | 0           | 10,009,159   | 10,009,159                               |
| 9,460,595            | 0                                | 0           | 8,766,437    | 8,766,437                                |
| 4,411,762            | 0                                | 0           | 3,218,303    | 3,218,303                                |
| 2,993,896            | 0                                | 0           | 8,647,476    | 8,647,476                                |
| 13,467,811           | 0                                | 0           | 12,815,441   | 12,815,441                               |
| 2,980,314            | 0                                | 0           | 1,788,659    | 1,788,659                                |
| 2,849,443            | 0                                | 0           | 6,228,705    | 6,228,705                                |
| 1,174,083            | 2,849,394                        | 0           | 861,671      | 3,711,065                                |
| 1,518,522            | 8,113,913                        | 0           | 2,524,692    | 10,638,605                               |
| 8,432,261            | 0                                | 0           | 11,173,702   | 11,173,702                               |
| 18,840,765           | 0                                | 150,000     | 6,836,930    | 6,986,930                                |
| 19,438,471           | 0                                | 0           | 29,527,695   | 29,527,695                               |
| 559,015              | 0                                | 0           | 5,217,958    | 5,217,958                                |
| 427,583              | 0                                | 0           | (41,951)     | (41,951)                                 |
| 179,853              | 0                                | 0           | 5,933,264    | 5,933,264                                |
| 495,276              | 0                                | 0           | 20,111,021   | 20,111,021                               |
| 440,929              | 0                                | 0           | 8,513,988    | 8,513,988                                |
| 104,618,000          | 60,176,000                       | 75,281,000  | (17,357,000) | 118,100,000                              |
| 1,838,549            | 0                                | 0           | 5,861,676    | 5,861,676                                |
| 691,367              | 0                                | 0           | 10,926,211   | 10,926,211                               |
| 4,630,952            | 0                                | 0           | 12,165,168   | 12,165,168                               |
| 1,651,712            | 1,273,320                        | 500,615     | 568,363      | 2,342,298                                |
| 798,238              | 0                                | 0           | 9,789,130    | 9,789,130                                |
| 13,303,570           | 0                                | 0           | 18,633,917   | 18,633,917                               |
| 0                    | 0                                | 0           | 83,063       | 83,063                                   |
| 31,180,580           | 87,190,442                       | 0           | 79,592,229   | 166,782,671                              |
| 541,662              | 9,538,534                        | 0           | 1,265,199    | 10,803,733                               |
| 12,396,048           | 1,207,380                        | 1,200,000   | 3,318,641    | 5,726,021                                |
| 3,238,698            | 0                                | 0           | 14,334,924   | 14,334,924                               |
| 80,456               | 0                                | 0           | 3,696,288    | 3,696,288                                |
| 667,677              | 0                                | 0           | 552,824      | 552,824                                  |
| 317,905              | 0                                | 0           | 3,049,880    | 3,049,880                                |
| 362,737              | 7,638,443                        | 0           | 693,464      | 8,331,907                                |
| 163,402              | 0                                | 0           | 2,559,489    | 2,559,489                                |
| 3,721,128            | 0                                | 0           | 7,986,607    | 7,986,607                                |
| 1,027,172            | 0                                | 0           | 1,525,194    | 1,525,194                                |
| 950,613              | 0                                | 0           | 1,601,583    | 1,601,583                                |
| 567,876              | 0                                | 0           | 8,775,829    | 8,775,829                                |
| 1,071,099            | 0                                | 0           | 15,453,392   | 15,453,392                               |
| 2,806,204            | 0                                | 0           | 13,062,911   | 13,062,911                               |

**Water Enterprise Fund**  
**Summary Data from the Statement of Net Assets /Fund Equity**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Current Assets | Non-Current Assets | Total Assets | Current Liabilities | Non-Current Liabilities |
|------------------|------------|----------------|--------------------|--------------|---------------------|-------------------------|
| Streetsboro      | Portage    | \$1,541,736    | \$4,428,090        | \$5,969,826  | \$97,370            | \$332,491               |
| Eaton            | Preble     | 966,827        | 755,438            | 1,722,265    | 75,407              | 0                       |
| Mansfield        | Richland   | 5,353,423      | 5,308,366          | 10,661,789   | 665,538             | 4,050,487               |
| Shelby           | Richland   | 1,399,215      | 7,916,609          | 9,315,824    | 65,958              | 68,719                  |
| Chillicothe      | Ross       | 3,785,072      | 26,341,688         | 30,126,760   | 1,590,959           | 11,506,822              |
| Clyde            | Sandusky   | 2,960,568      | 18,785,973         | 21,746,541   | 140,392             | 8,175,537               |
| Fremont          | Sandusky   | 2,941,118      | 19,540,590         | 22,481,708   | 333,184             | 7,727,981               |
| Portsmouth       | Scioto     | 3,389,613      | 9,008,813          | 12,398,426   | 541,047             | 3,364,400               |
| Fostoria         | Seneca     | 720,013        | 12,147,878         | 12,867,891   | 257,126             | 2,789,075               |
| Sidney           | Shelby     | 2,123,661      | 7,106,129          | 9,229,790    | 178,380             | 1,233,200               |
| Alliance         | Stark      | 3,155,053      | 19,807,490         | 22,962,543   | 928,310             | 16,913,876              |
| Canton           | Stark      | 9,235,076      | 36,291,234         | 45,526,310   | 982,761             | 18,512,700              |
| Louisville       | Stark      | 781,439        | 5,664,912          | 6,446,351    | 261,791             | 3,729,650               |
| North Canton     | Stark      | 1,458,929      | 15,685,565         | 17,144,494   | 2,364,829           | 409,553                 |
| Akron            | Summit     | 21,349,267     | 136,706,532        | 158,055,799  | 42,104,504          | 35,473,928              |
| Barberton        | Summit     | 2,746,306      | 8,714,477          | 11,460,783   | 2,806,532           | 2,211,079               |
| Hudson           | Summit     | 3,526,764      | 8,764,010          | 12,290,774   | 360,620             | 5,835,000               |
| Munroe Falls     | Summit     | 1,299,921      | 2,352,155          | 3,652,076    | 18,613              | 800,385                 |
| Tallmadge        | Summit     | 3,043,569      | 5,406,951          | 8,450,520    | 286,562             | 930,662                 |
| Cortland         | Trumbull   | 504,563        | 182,123            | 686,686      | 283,617             | 0                       |
| Girard           | Trumbull   | 951,546        | 2,322,875          | 3,274,421    | 263,700             | 2,550,618               |
| Hubbard          | Trumbull   | 899,519        | 4,021,409          | 4,920,928    | 347,649             | 2,844,376               |
| Niles            | Trumbull   | 721,866        | 2,053,729          | 2,775,595    | 2,097,324           | 70,370                  |
| Warren           | Trumbull   | 6,859,316      | 24,612,389         | 31,471,705   | 1,128,259           | 10,965,000              |
| Dover            | Tuscarawas | 814,069        | 11,577,746         | 12,391,815   | 348,120             | 5,383,275               |
| New Philadelphia | Tuscarawas | 2,347,451      | 8,134,471          | 10,481,922   | 125,450             | 96,160                  |
| Marysville       | Union      | 3,942,810      | 20,419,760         | 24,362,570   | 946,443             | 15,484,437              |
| Franklin         | Warren     | 1,277,908      | 7,141,273          | 8,419,181    | 417,198             | 6,169,685               |
| Lebanon          | Warren     | 9,586,782      | 16,672,253         | 26,259,035   | 540,663             | 8,795,025               |
| Mason City       | Warren     | 773,039        | 37,877,005         | 38,650,044   | N/A                 | N/A                     |
| Springboro       | Warren     | 6,710,664      | 29,445,359         | 36,156,023   | 13,034,816          | 3,980,690               |
| Belpre           | Washington | 528,202        | 2,859,683          | 3,387,885    | 173,088             | 286,269                 |
| Marietta         | Washington | 2,312,393      | 7,738,116          | 10,050,509   | 372,939             | 5,442,068               |
| Orrville         | Wayne      | 2,285,035      | 16,605,655         | 18,890,690   | 585,224             | 7,908,109               |
| Rittman          | Wayne      | 684,789        | 3,542,259          | 4,227,048    | 47,262              | 11,778                  |
| Wooster          | Wayne      | 10,825,316     | 22,063,144         | 32,888,460   | 5,451,266           | 8,775,983               |
| Bowling Green    | Wood       | 4,046,858      | 25,789,164         | 29,836,022   | 332,924             | 290,819                 |
| Perrysburg       | Wood       | 2,194,860      | 13,667,884         | 15,862,744   | 4,431,612           | 0                       |
| Rossford         | Wood       | 51,199         | 2,423,802          | 2,475,001    | 13,699              | 2,100,740               |
| Upper Sandusky   | Wyandot    | 362,313        | 6,949,554          | 7,311,867    | 97,727              | 0                       |

| Total<br>Liabilities | Net Assets                       |            |              | Total Net<br>Assets/Retained<br>Earnings |
|----------------------|----------------------------------|------------|--------------|------------------------------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted | Unrestricted |                                          |
| \$429,861            | \$5,576,383                      | \$0        | (\$36,418)   | \$5,539,965                              |
| 75,407               | 0                                | 0          | 1,646,858    | 1,646,858                                |
| 4,716,025            | 0                                | 0          | 5,945,764    | 5,945,764                                |
| 134,677              | 7,916,609                        | 0          | 1,264,538    | 9,181,147                                |
| 13,097,781           | 10,589,196                       | 3,182,492  | 3,257,291    | 17,028,979                               |
| 8,315,929            | 0                                | 0          | 13,430,612   | 13,430,612                               |
| 8,061,165            | 0                                | 0          | 14,420,543   | 14,420,543                               |
| 3,905,447            | 0                                | 0          | 8,492,979    | 8,492,979                                |
| 3,046,201            | 0                                | 0          | 9,821,690    | 9,821,690                                |
| 1,411,580            | 6,106,129                        | 0          | 1,712,081    | 7,818,210                                |
| 17,842,186           | 0                                | 0          | 5,120,357    | 5,120,357                                |
| 19,495,461           | 18,511,897                       | 0          | 7,518,952    | 26,030,849                               |
| 3,991,441            | 0                                | 0          | 2,454,910    | 2,454,910                                |
| 2,774,382            | 13,588,517                       | 0          | 781,595      | 14,370,112                               |
| 77,578,432           | 66,366,787                       | 3,283,749  | 10,826,831   | 80,477,367                               |
| 5,158,354            | 0                                | 0          | 4,806,001    | 4,806,001                                |
| 6,195,620            | 0                                | 0          | 6,095,154    | 6,095,154                                |
| 818,998              | 0                                | 0          | 2,833,078    | 2,833,078                                |
| 1,217,224            | 0                                | 0          | 7,233,296    | 7,233,296                                |
| 283,617              | 0                                | 0          | 403,069      | 403,069                                  |
| 2,814,318            | 0                                | 0          | 460,103      | 460,103                                  |
| 3,192,025            | 0                                | 0          | 1,728,903    | 1,728,903                                |
| 2,167,694            | 0                                | 0          | 607,901      | 607,901                                  |
| 12,093,259           | 0                                | 0          | 19,378,446   | 19,378,446                               |
| 5,731,395            | 4,997,982                        | 634,563    | 1,027,875    | 6,660,420                                |
| 221,610              | 0                                | 0          | 10,260,312   | 10,260,312                               |
| 16,430,880           | 3,985,647                        | 2,059,772  | 1,886,271    | 7,931,690                                |
| 6,586,883            | 0                                | 721,196    | 1,111,102    | 1,832,298                                |
| 9,335,688            | 0                                | 0          | 16,923,347   | 16,923,347                               |
| N/A                  | 0                                | 0          | 38,258,233   | 38,258,233                               |
| 17,015,506           | 10,806,880                       | 1,837,939  | 6,495,698    | 19,140,517                               |
| 459,357              | 2,431,310                        | 0          | 497,218      | 2,928,528                                |
| 5,815,007            | 0                                | 0          | 4,235,502    | 4,235,502                                |
| 8,493,333            | 6,905,972                        | 800,000    | 2,691,385    | 10,397,357                               |
| 59,040               | 3,542,259                        | 0          | 625,749      | 4,168,008                                |
| 14,227,249           | 10,743,620                       | 0          | 7,917,591    | 18,661,211                               |
| 623,743              | 0                                | 0          | 29,212,279   | 29,212,279                               |
| 4,431,612            | 0                                | 0          | 11,431,132   | 11,431,132                               |
| 2,114,439            | 0                                | 0          | 360,562      | 360,562                                  |
| 97,727               | 0                                | 0          | 7,214,140    | 7,214,140                                |

**Water Enterprise Fund**  
**Summary Data from the Statement of Revenues, Exxpenses, and Changes in Net Assets/ Fund Equity**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Operating<br>Revenues | Expenses Less<br>Depreciation | Depreciation | Operating<br>Income/Loss | Non-Operating<br>Revenue/Expense |
|-----------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|
| Delphos         | Allen      | \$922,029             | \$712,755                     | \$160,846    | \$48,428                 | (\$139,760)                      |
| Ashland         | Ashland    | 1,936,682             | 2,215,570                     | 362,708      | (641,596)                | 195,971                          |
| Conneaut        | Ashtabula  | 1,461,387             | 1,346,257                     | 139,678      | (24,548)                 | (67,899)                         |
| Geneva          | Ashtabula  | 0                     | 0                             | 0            | 0                        | (101,676)                        |
| Athens          | Athens     | 2,532,386             | 2,279,764                     | 310,303      | (57,681)                 | (22,536)                         |
| Nelsonville     | Athens     | 889,212               | 851,681                       | 55,202       | (17,671)                 | 2,011                            |
| St. Marys       | Auglaize   | 1,244,853             | 947,230                       | 355,743      | (58,120)                 | (40,516)                         |
| Wapakoneta      | Auglaize   | 1,188,644             | 882,175                       | 175,915      | 130,554                  | (73,223)                         |
| Martins Ferry   | Belmont    | 2,319,255             | 1,913,224                     | 337,063      | 68,968                   | 70,405                           |
| St. Clairsville | Belmont    | 804,559               | 667,517                       | 234,308      | (97,266)                 | (74,645)                         |
| Fairfield       | Butler     | 3,346,234             | 2,867,050                     | 530,251      | (51,067)                 | 124,728                          |
| Hamilton        | Butler     | 17,309,214            | 8,688,579                     | 1,738,968    | 6,881,667                | (1,095,085)                      |
| Middletown      | Butler     | 5,512,495             | 4,738,440                     | 602,218      | 171,837                  | (97,949)                         |
| Monroe          | Butler     | 1,742,609             | 1,182,779                     | 0            | 559,830                  | (71,494)                         |
| Oxford          | Butler     | 2,570,194             | 1,314,765                     | 397,941      | 857,488                  | (341,987)                        |
| Urbana          | Champaign  | 1,171,719             | 890,135                       | 196,399      | 85,185                   | (99,300)                         |
| New Carlisle    | Clark      | 519,575               | 494,468                       | 91,776       | (66,669)                 | (2,105)                          |
| Springfield     | Clark      | 6,137,169             | 3,837,179                     | 1,114,169    | 1,185,821                | (116,475)                        |
| Milford         | Clermont   | 1,022,690             | 768,601                       | 356,224      | (102,135)                | 575,049                          |
| Wilmington      | Clinton    | 2,842,311             | 2,303,717                     | 430,540      | 108,054                  | (128,054)                        |
| East Liverpool  | Columbiana | 2,563,491             | 2,057,580                     | 114,266      | 391,645                  | (215,678)                        |
| East Palestine  | Columbiana | 472,250               | 223,841                       | 74,400       | 174,009                  | (36,640)                         |
| Salem           | Columbiana | 1,639,675             | 1,006,038                     | 590,185      | 43,452                   | 31,511                           |
| Coshocton       | Coshocton  | 1,969,797             | 2,538,725                     | 96,916       | (665,844)                | (162,863)                        |
| Bucyrus         | Crawford   | 2,380,165             | 1,317,285                     | 366,966      | 695,914                  | (546,343)                        |
| Galion          | Crawford   | 1,513,350             | 1,411,279                     | 235,923      | (133,852)                | (84,065)                         |
| Bedford         | Cuyahoga   | 3,266,335             | 3,220,515                     | 44,710       | 1,110                    | (111,574)                        |
| Berea           | Cuyahoga   | 926,678               | 1,762,991                     | 181,460      | (1,017,773)              | (257,156)                        |
| Cleveland       | Cuyahoga   | 215,688,000           | 119,736,000                   | 29,539,000   | 66,413,000               | (9,325,000)                      |
| Lakewood        | Cuyahoga   | 8,728,279             | 8,156,070                     | 605,554      | (33,345)                 | (252,907)                        |
| Solon           | Cuyahoga   | 5,437,383             | 2,230,303                     | 1,428,437    | 1,778,643                | (275,671)                        |
| Defiance        | Defiance   | 3,744,541             | 2,356,472                     | 550,571      | 837,498                  | (407,157)                        |
| Delaware        | Delaware   | 3,810,414             | 3,018,171                     | 567,850      | 224,393                  | 1,880,128                        |
| Huron           | Erie       | 1,698,628             | 690,828                       | 281,982      | 725,818                  | (812,739)                        |
| Sandusky        | Erie       | 5,392,746             | 3,051,773                     | 242,979      | 2,097,994                | (211,446)                        |
| Vermilion       | Erie       | 1,477,724             | 957,438                       | 258,936      | 261,350                  | (336,219)                        |
| Lancaster       | Fairfield  | 6,638,113             | 4,252,663                     | 832,915      | 1,552,535                | (118,897)                        |
| Pickerington    | Fairfield  | 1,604,196             | 1,672,004                     | 504,935      | (572,743)                | (100,072)                        |
| Washington      | Fairfield  | 4,994,850             | 1,328,160                     | 16,920       | 3,649,770                | (871,221)                        |
| Bexley          | Franklin   | 1,430,230             | 1,206,650                     | 685          | 222,895                  | (43,933)                         |
| Columbus        | Franklin   | 97,650,000            | 64,663,000                    | 15,446,000   | 17,541,000               | (9,355,000)                      |
| Dublin          | Franklin   | 1,788,322             | 144,848                       | 796,267      | 847,207                  | 220,064                          |
| Gahanna         | Franklin   | 3,267,287             | 2,508,893                     | 291,814      | 466,580                  | (90,682)                         |
| Grove City      | Franklin   | 426,150               | 152,622                       | 333,782      | (60,254)                 | (60,858)                         |
| Reynoldsburg    | Franklin   | 2,028,138             | 2,169,159                     | 553,918      | (694,939)                | 0                                |
| Upper Arlington | Franklin   | 361,719               | 67,463                        | 166,113      | 128,143                  | (39,750)                         |
| Westerville     | Franklin   | 3,047,113             | 2,019,553                     | 709,913      | 317,647                  | 1,554,459                        |
| Wauseon         | Fulton     | 1,296,120             | 1,012,116                     | 227,902      | 56,102                   | 78,422                           |
| Chardon         | Geauga     | 750,199               | 650,605                       | 49,735       | 49,859                   | 0                                |
| Bellbrook       | Greene     | 1,651,597             | 1,279,954                     | 758,289      | (386,646)                | 2,863,838                        |
| Fairborn        | Greene     | 2,570,909             | 1,726,293                     | 799,512      | 45,104                   | (118,606)                        |
| Xenia           | Greene     | 2,061,000             | 2,115,000                     | 376,000      | (430,000)                | 0                                |
| Cambridge       | Guernsey   | 2,547,048             | 1,606,412                     | 341,345      | 599,291                  | (352,790)                        |

| Operating<br>Transfers-In | Operating<br>Transfers-Out | Capital<br>Contributions | Net Income/<br>Change in<br>Net Assets | Additions to<br>Property,<br>Plant and<br>Equipment | Deletions from<br>Property,<br>Plant and<br>Equipment | Net Working<br>Capital |
|---------------------------|----------------------------|--------------------------|----------------------------------------|-----------------------------------------------------|-------------------------------------------------------|------------------------|
| \$0                       | \$0                        | \$101,470                | \$10,138                               | \$39,927                                            | \$0                                                   | \$407,639              |
| 0                         | 0                          | 0                        | (445,625)                              | 674,729                                             | (10,058)                                              | 4,255,994              |
| 0                         | 0                          | 0                        | (92,447)                               | 48,011                                              | (4,171)                                               | 105,124                |
| 0                         | 0                          | 0                        | (101,676)                              | 0                                                   | 0                                                     | 45,978                 |
| 15,000                    | 184,197                    | 0                        | (249,414)                              | 611,821                                             | (1,400)                                               | 57,681                 |
| 0                         | 0                          | 6,500                    | (9,160)                                | 21,070                                              | 0                                                     | 980,967                |
| 0                         | 0                          | 0                        | (98,636)                               | 0                                                   | 0                                                     | 989,153                |
| 235,327                   | 18,110                     | 0                        | 274,548                                | 0                                                   | 0                                                     | (777,267)              |
| 0                         | 0                          | 0                        | 139,373                                | 770,546                                             | 0                                                     | 513,326                |
| 0                         | 0                          | 0                        | (171,911)                              | 0                                                   | 0                                                     | 456,547                |
| 0                         | 0                          | 0                        | 73,661                                 | 0                                                   | 0                                                     | 11,217,388             |
| 0                         | 0                          | 0                        | 5,786,582                              | 0                                                   | 0                                                     | 12,022,261             |
| 0                         | 24,345                     | 95,468                   | 145,011                                | 0                                                   | 0                                                     | 4,300,222              |
| 130,683                   | 0                          | 0                        | 619,019                                | 0                                                   | 0                                                     | 10,223,047             |
| 0                         | 0                          | 30,400                   | 545,901                                | 0                                                   | 0                                                     | 4,200,665              |
| 0                         | 0                          | 0                        | (14,115)                               | 0                                                   | 0                                                     | (692,278)              |
| 0                         | 50,000                     | 0                        | (118,774)                              | 0                                                   | 0                                                     | (6,612)                |
| 24,656                    | 321,864                    | 0                        | 772,138                                | 0                                                   | 0                                                     | 5,817,711              |
| 0                         | 0                          | 10,905                   | 483,819                                | 63,258                                              | 0                                                     | 1,590,499              |
| 0                         | 0                          | 0                        | (20,000)                               | 248,124                                             | 0                                                     | 2,344,636              |
| 147,534                   | 124,947                    | 0                        | 198,554                                | 90,651                                              | 0                                                     | 1,630,740              |
| 0                         | 139,507                    | 0                        | (2,138)                                | 4,594                                               | (1,999)                                               | 155,952                |
| 0                         | 0                          | 0                        | 74,963                                 | 10,637                                              | (7,247)                                               | 3,811,596              |
| 0                         | 0                          | 0                        | (828,707)                              | 0                                                   | 0                                                     | (47,485)               |
| 0                         | 1,136                      | 140,126                  | 288,561                                | 0                                                   | 0                                                     | (553,611)              |
| 0                         | 0                          | 0                        | (217,917)                              | 2,931,126                                           | 0                                                     | (629,050)              |
| 0                         | 0                          | 0                        | (110,464)                              | 0                                                   | 0                                                     | 509,607                |
| 1,040,552                 | 50,000                     | 257,156                  | (27,221)                               | 0                                                   | 0                                                     | 139,542                |
| 0                         | 0                          | 0                        | 57,088,000                             | 0                                                   | 0                                                     | 280,848,000            |
| 0                         | 113,660                    | 59,797                   | (340,115)                              | 0                                                   | 0                                                     | 2,565,912              |
| 259,840                   | 0                          | 0                        | 1,762,812                              | 1,353,891                                           | 0                                                     | 7,992,800              |
| 0                         | 0                          | 0                        | 430,341                                | 1,640,381                                           | 0                                                     | 1,855,739              |
| 2,112                     | 0                          | 135,108                  | 2,241,741                              | 3,252,377                                           | 0                                                     | 7,159,605              |
| 0                         | 111,500                    | 0                        | (198,421)                              | 0                                                   | 0                                                     | 30,641                 |
| 0                         | 0                          | 0                        | 1,886,548                              | 0                                                   | 0                                                     | 5,077,190              |
| 0                         | 30,465                     | 161,490                  | 56,156                                 | 238,642                                             | 0                                                     | (255,988)              |
| 0                         | 0                          | 0                        | 1,433,638                              | 14,539,511                                          | (29,865)                                              | 6,503,222              |
| 0                         | 0                          | 3,031,460                | 2,358,645                              | 2,933,511                                           | 20,000                                                | (238,700)              |
| 0                         | 0                          | 0                        | 2,778,549                              | 400,167                                             | 0                                                     | 2,324,462              |
| 0                         | 0                          | 0                        | 178,962                                | 0                                                   | 0                                                     | 341,773                |
| 0                         | 0                          | 0                        | 8,186,000                              | 0                                                   | 0                                                     | 30,077,000             |
| 0                         | 0                          | 872,568                  | 1,939,839                              | 407,875                                             | 0                                                     | 11,071,575             |
| 0                         | 212,317                    | 0                        | 163,581                                | 697,917                                             | 0                                                     | 6,585,408              |
| 0                         | 0                          | 347,167                  | 226,055                                | 0                                                   | 0                                                     | 1,110,436              |
| 0                         | 0                          | 0                        | (694,939)                              | 907,537                                             | (5,710)                                               | 1,415,576              |
| 0                         | 0                          | 22,420                   | 110,813                                | 239,869                                             | 0                                                     | 329,322                |
| 0                         | 0                          | 0                        | 1,872,106                              | 1,226,890                                           | (43,520)                                              | 9,020,864              |
| 0                         | 0                          | 0                        | 134,524                                | 364,641                                             | (1,853)                                               | 1,660,582              |
| 0                         | 0                          | 0                        | 49,859                                 | 0                                                   | 0                                                     | 1,608,990              |
| 0                         | 200,000                    | 0                        | 2,277,192                              | 72,662                                              | (26,906)                                              | 648,875                |
| 0                         | 0                          | 0                        | (73,502)                               | 260,281                                             | 0                                                     | 1,827,798              |
| 0                         | 0                          | 0                        | (430,000)                              | 893,000                                             | 0                                                     | 1,846,823              |
| 103,914                   | 162,054                    | 0                        | 188,361                                | 52,154                                              | (38,379)                                              | 1,797,661              |

**Water Enterprise Fund**  
**Summary Data from the Statement of Revenues, Exxpenses, and Changes in Net Assets/Fund Equity**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Operating<br>Revenues | Expenses Less<br>Depreciation | Depreciation | Operating<br>Income/Loss | Non-Operating<br>Revenue/Expense |
|------------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|
| Cincinnati       | Hamilton   | \$90,124,000          | \$56,953,000                  | \$15,678,000 | \$17,493,000             | (\$1,863,000)                    |
| Harrison         | Hamilton   | 1,131,809             | 523,846                       | 120,561      | 487,402                  | 287,046                          |
| Loveland         | Hamilton   | 1,333,294             | 424,103                       | 226,206      | 682,985                  | 17,498                           |
| Reading          | Hamilton   | 2,612,891             | 2,426,318                     | 523,065      | (336,492)                | (74,769)                         |
| Findlay          | Hancock    | 14,005,554            | 6,639,928                     | 2,397,140    | 4,968,486                | (3,627,038)                      |
| Kenton           | Hardin     | 1,464,020             | 913,517                       | 152,309      | 398,194                  | 271,607                          |
| Napoleon         | Henry      | 1,667,882             | 1,244,918                     | 118,665      | 304,299                  | (122,688)                        |
| Hillsboro        | Highland   | 1,195,068             | 1,029,545                     | 124,545      | 40,978                   | 301,664                          |
| Logan            | Hocking    | 1,131,138             | 876,052                       | 123,647      | 131,439                  | (72,881)                         |
| Bellevue         | Huron      | 1,885,682             | 1,086,265                     | 303,237      | 496,180                  | (531,128)                        |
| Norwalk          | Huron      | 2,132,914             | 1,061,541                     | 402,710      | 668,663                  | (238,643)                        |
| Jackson          | Jackson    | 2,232,363             | 1,310,674                     | 186,828      | 734,861                  | (135,232)                        |
| Wellston         | Jackson    | 1,501,402             | 1,612,391                     | 71,575       | (182,564)                | (35,627)                         |
| Mount Vernon     | Knox       | 2,818,500             | 1,698,148                     | 896,274      | 224,078                  | (688,695)                        |
| Painesville      | Lake       | 4,165,216             | 3,393,934                     | 535,387      | 235,895                  | 564,343                          |
| Ironton          | Lawrence   | 1,428,997             | 936,480                       | 188,854      | 303,663                  | (46,052)                         |
| Heath            | Licking    | 1,101,208             | 937,952                       | 334,623      | (171,367)                | (137,022)                        |
| Newark           | Licking    | 5,574,060             | 3,706,095                     | 944,000      | 923,965                  | (441,438)                        |
| Pataskala        | Licking    | 996,440               | 577,549                       | 83,294       | 335,597                  | (126,964)                        |
| Bellefontaine    | Logan      | 1,619,135             | 1,378,332                     | 131,382      | 109,421                  | (118,794)                        |
| Amherst          | Lorain     | 2,027,579             | 1,629,106                     | 117,137      | 281,336                  | (40,909)                         |
| Avon             | Lorain     | 1,224,326             | 1,207,469                     | 306,264      | (289,407)                | (79,338)                         |
| Elyria           | Lorain     | 4,990,380             | 4,490,151                     | 863,199      | (362,970)                | (47,547)                         |
| Lorain           | Lorain     | 7,958,375             | 5,679,672                     | 1,134,129    | 1,144,574                | (862,554)                        |
| North Ridgeville | Lorain     | 9,039,744             | 6,810,228                     | 953,257      | 1,276,259                | (537,580)                        |
| Oberlin          | Lorain     | 1,394,520             | 949,950                       | 298,352      | 146,218                  | (38,894)                         |
| Sheffield Lake   | Lorain     | 493,061               | 657,879                       | 2,020        | (166,838)                | (6,800)                          |
| Maumee           | Lucas      | 1,831,144             | 1,701,805                     | 173,469      | (44,130)                 | 1,355,592                        |
| Oregon           | Lucas      | 2,398,831             | 2,470,810                     | 591,052      | (663,031)                | (3,559)                          |
| Sylvania         | Lucas      | 3,115,228             | 2,805,861                     | 242,309      | 67,058                   | 44,026                           |
| Toledo           | Lucas      | 33,614,000            | 21,460,000                    | 3,161,000    | 8,993,000                | (1,633,000)                      |
| London           | Madison    | 1,108,685             | 804,578                       | 185,818      | 118,289                  | (77,086)                         |
| Canfield         | Mahoning   | 832,294               | 803,677                       | 281,552      | (252,935)                | (145,176)                        |
| Youngstown       | Mahoning   | 15,747,737            | 15,142,831                    | 528,697      | 76,209                   | (38,707)                         |
| Celina           | Mercer     | 1,586,479             | 1,356,668                     | 183,134      | 46,677                   | (83,285)                         |
| Piqua            | Miami      | 2,590,468             | 2,464,330                     | 163,226      | (37,088)                 | 478,580                          |
| Troy             | Miami      | 4,647,881             | 2,120,857                     | 785,052      | 1,741,972                | 8,098                            |
| Clayton          | Montgomery | 61,447                | 0                             | 0            | 61,447                   | 0                                |
| Dayton           | Montgomery | 42,368,104            | 37,921,234                    | 5,169,197    | (722,327)                | 793,630                          |
| Englewood        | Montgomery | 1,109,395             | 604,447                       | 330,117      | 174,831                  | 9,358                            |
| Huber Heights    | Montgomery | 2,642,578             | 1,585,137                     | 324,112      | 733,329                  | (658,965)                        |
| Miamisburg       | Montgomery | 1,932,289             | 1,805,046                     | 404,349      | (277,106)                | (100,854)                        |
| Oakwood          | Montgomery | 1,069,033             | 722,020                       | 232,623      | 114,390                  | 72,074                           |
| Trotwood         | Montgomery | 913,914               | 836,554                       | 113,875      | (36,515)                 | (9,625)                          |
| Union            | Montgomery | 474,935               | 296,085                       | 123,136      | 55,714                   | (7,195)                          |
| Vandalia         | Montgomery | 1,436,681             | 1,496,461                     | 176,832      | (236,612)                | 0                                |
| West Carrollton  | Montgomery | 651,816               | 671,124                       | 109,421      | (128,729)                | 52,609                           |
| Zanesville       | Muskingum  | 3,402,863             | 2,995,023                     | 389,752      | 18,088                   | 338,754                          |
| Port Clinton     | Ottawa     | 1,214,319             | 940,497                       | 56,257       | 217,565                  | (66,516)                         |
| Waverly          | Pike       | 507,284               | 569,383                       | 42,572       | (104,671)                | 12,770                           |
| Aurora           | Portage    | 2,381,310             | 1,911,012                     | 183,227      | 287,071                  | 210,424                          |
| Kent             | Portage    | 3,039,493             | 2,170,544                     | 469,442      | 399,507                  | 60,355                           |
| Ravenna          | Portage    | 2,028,138             | 2,165,082                     | 553,918      | (690,862)                | 0                                |

| Operating<br>Transfers-In | Operating<br>Transfers-Out | Capital<br>Contributions | Net Income/<br>Change in<br>Net Assets | Additions to<br>Property,<br>Plant and<br>Equipment | Deletions from<br>Property,<br>Plant and<br>Equipment | Net Working<br>Capital |
|---------------------------|----------------------------|--------------------------|----------------------------------------|-----------------------------------------------------|-------------------------------------------------------|------------------------|
| \$0                       | \$0                        | \$10,537,000             | \$26,167,000                           | \$0                                                 | \$0                                                   | \$30,386,000           |
| 131,123                   | 0                          | 0                        | 905,571                                | 532,416                                             | 0                                                     | 1,365,352              |
| 50,000                    | 336,830                    | 32,632                   | 446,285                                | 163,116                                             | 0                                                     | 2,239,563              |
| 0                         | 75,000                     | 1,500,495                | 1,014,234                              | 0                                                   | 0                                                     | 3,279,118              |
| 574,873                   | 501,612                    | 0                        | 1,414,709                              | 1,480,067                                           | 5,624,135                                             | 2,720,480              |
| 0                         | 0                          | 0                        | 669,801                                | 682,884                                             | 0                                                     | 1,090,228              |
| 0                         | 0                          | 0                        | 181,611                                | 420,892                                             | 0                                                     | (119,873)              |
| 0                         | 0                          | 0                        | 342,642                                | 0                                                   | 0                                                     | 2,527,388              |
| 0                         | 0                          | 0                        | 58,558                                 | 14,599                                              | 0                                                     | 134,576                |
| 0                         | 0                          | 542,828                  | 507,880                                | 202,461                                             | 0                                                     | 457,673                |
| 0                         | 0                          | 0                        | 430,020                                | 795,859                                             | (44,869)                                              | 807,784                |
| 0                         | 0                          | 0                        | 599,629                                | 81,155                                              | 7,893                                                 | 3,415,345              |
| 0                         | 0                          | 0                        | (218,191)                              | 284,264                                             | 0                                                     | 19,514                 |
| 0                         | 24,500                     | 0                        | (489,117)                              | 60,618                                              | (639,194)                                             | 3,147,249              |
| 0                         | 100,000                    | 0                        | 700,238                                | 0                                                   | 0                                                     | 2,554,442              |
| 0                         | 125,650                    | 0                        | 131,961                                | 25,965                                              | 0                                                     | 1,681,886              |
| 665,774                   | 0                          | 953,500                  | 1,310,885                              | 1,006,743                                           | (1,574)                                               | 1,961,122              |
| 707,816                   | 117,025                    | 0                        | 1,073,318                              | 907,137                                             | 182,257                                               | 6,101,166              |
| 0                         | 0                          | 0                        | 208,633                                | 415,586                                             | 0                                                     | 1,855,863              |
| 0                         | 0                          | 0                        | (9,373)                                | 676,053                                             | 26,942                                                | 1,863,688              |
| 0                         | 0                          | 0                        | 240,427                                | 0                                                   | 0                                                     | 763,282                |
| 0                         | 208,301                    | 1,157,408                | 580,362                                | 0                                                   | 0                                                     | 2,482,957              |
| 0                         | 0                          | 0                        | (410,517)                              | 1,117,668                                           | 0                                                     | 180,760                |
| 0                         | 0                          | 0                        | 282,020                                | 0                                                   | 0                                                     | 162,556                |
| 0                         | 0                          | 0                        | 738,679                                | 3,557,720                                           | 121,680                                               | 4,621,103              |
| 300,000                   | 398,650                    | 0                        | 8,674                                  | 0                                                   | 0                                                     | 1,729,476              |
| 0                         | 0                          | 0                        | (173,638)                              | 12,504                                              | 0                                                     | N/A                    |
| 5,000                     | 0                          | 0                        | 1,316,462                              | 21,890                                              | (5,750)                                               | 1,538,564              |
| 189,450                   | 442,906                    | 4,376,301                | 3,456,255                              | 4,376,301                                           | 6,280                                                 | 1,570,469              |
| 0                         | 146,131                    | 25,825                   | (9,222)                                | 680,931                                             | 23,279                                                | 2,002,445              |
| 1,011,000                 | 14,000                     | 0                        | 8,357,000                              | 0                                                   | 0                                                     | 57,846,000             |
| 207,000                   | 142,529                    | 0                        | 105,674                                | 103,045                                             | 0                                                     | 759,871                |
| 0                         | 0                          | 0                        | (398,111)                              | 94,217                                              | 0                                                     | 2,500,534              |
| 0                         | 188,000                    | 0                        | (150,498)                              | 979,695                                             | 0                                                     | 493,510                |
| 0                         | 47,000                     | 144,563                  | 60,955                                 | 0                                                   | 0                                                     | 522,228                |
| 0                         | 0                          | 0                        | 441,492                                | 0                                                   | 0                                                     | 677,703                |
| 0                         | 0                          | 0                        | 1,750,070                              | 546,026                                             | (56,859)                                              | 9,294,552              |
| 0                         | 0                          | 0                        | 61,447                                 | 0                                                   | 0                                                     | 83,063                 |
| 215,318                   | 0                          | 294,543                  | 581,164                                | 0                                                   | 0                                                     | 74,397,229             |
| 250,000                   | 31,950                     | 275,388                  | 677,627                                | 0                                                   | 0                                                     | 1,256,971              |
| 0                         | 49,200                     | 104,454                  | 129,618                                | 0                                                   | 0                                                     | 2,592,406              |
| 1,685,000                 | 0                          | 180,950                  | 1,487,990                              | 263,967                                             | 0                                                     | 4,255,206              |
| 0                         | 88,582                     | 0                        | 97,882                                 | 266,210                                             | 0                                                     | 1,611,098              |
| 0                         | 0                          | 0                        | (46,140)                               | 0                                                   | 0                                                     | (209,405)              |
| 18,050                    | 0                          | 106,238                  | 172,807                                | 35,010                                              | 0                                                     | 80,327                 |
| 31,754                    | 0                          | 165,145                  | (39,713)                               | 0                                                   | 0                                                     | 701,465                |
| 0                         | 0                          | 0                        | (76,120)                               | 40,527                                              | 0                                                     | 1,319,949              |
| 0                         | 11,106                     | 0                        | 345,736                                | 417,258                                             | 0                                                     | 3,337,036              |
| 0                         | 0                          | 186                      | 151,235                                | 186                                                 | 0                                                     | 539,092                |
| 18                        | 0                          | 0                        | (91,883)                               | 52,743                                              | 0                                                     | (67,696)               |
| 65,550                    | 65,500                     | 148,650                  | 646,195                                | 863,869                                             | (21,065)                                              | 8,775,829              |
| 0                         | 0                          | 0                        | 459,862                                | 475,522                                             | 0                                                     | 15,453,392             |
| 0                         | 0                          | 83,602                   | (607,260)                              | 907,537                                             | (5,710)                                               | 1,415,576              |

**Water Enterprise Fund**  
**Summary Data from the Statement of Revenues, Exxpenses, and Changes in Net Assets/Fund Equity**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Operating<br>Revenues | Expenses Less<br>Depreciation | Depreciation | Operating<br>Income/Loss | Non-Operating<br>Revenue/Expense |
|------------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|
| Streetsboro      | Portage    | \$1,594,597           | \$1,125,821                   | \$258,406    | \$210,370                | \$603,173                        |
| Eaton            | Preble     | 812,272               | 672,327                       | 79,230       | 60,715                   | 17,131                           |
| Mansfield        | Richland   | 6,120,456             | 5,954,985                     | 452,438      | (286,967)                | (152,462)                        |
| Shelby           | Richland   | 1,458,741             | 1,030,592                     | 303,733      | 124,416                  | 4,510                            |
| Chillicothe      | Ross       | 4,254,843             | 2,580,987                     | 615,945      | 1,057,911                | (686,235)                        |
| Clyde            | Sandusky   | 1,659,724             | 911,171                       | 386,700      | 361,853                  | (314,088)                        |
| Fremont          | Sandusky   | 6,152,517             | 1,455,614                     | 659,679      | 4,037,224                | (369,489)                        |
| Portsmouth       | Scioto     | 4,258,687             | 3,268,930                     | 325,418      | 664,339                  | (248,465)                        |
| Fostoria         | Seneca     | 1,942,910             | 1,465,192                     | 278,079      | 199,639                  | (48,387)                         |
| Sidney           | Shelby     | 3,029,105             | 2,197,378                     | 274,689      | 557,038                  | 54,536                           |
| Alliance         | Stark      | 4,091,878             | 2,028,142                     | 724,316      | 1,339,420                | (713,336)                        |
| Canton           | Stark      | 11,663,776            | 8,797,197                     | 1,292,812    | 1,573,767                | (814,119)                        |
| Louisville       | Stark      | 678,779               | 1,011,375                     | 225,094      | (557,690)                | 261,344                          |
| North Canton     | Stark      | 3,928,708             | 2,418,694                     | 729,556      | 780,458                  | (44,560)                         |
| Akron            | Summit     | 34,191,880            | 23,469,901                    | 3,737,327    | 6,984,652                | (2,387,211)                      |
| Barberton        | Summit     | 3,477,906             | 2,770,677                     | 453,288      | 253,941                  | (228,404)                        |
| Hudson           | Summit     | 1,374,177             | 1,017,958                     | 203,400      | 152,819                  | (6,295)                          |
| Munroe Falls     | Summit     | 840,912               | 245,955                       | 133,079      | 461,878                  | (175,655)                        |
| Tallmadge        | Summit     | 1,685,748             | 1,237,322                     | 419,146      | 29,280                   | (33,032)                         |
| Cortland         | Trumbull   | 401,441               | 366,359                       | 96,145       | (61,063)                 | 71,386                           |
| Girard           | Trumbull   | 1,935,161             | 1,553,870                     | 46,118       | 335,173                  | (91,886)                         |
| Hubbard          | Trumbull   | 1,380,030             | 991,635                       | 145,538      | 242,857                  | (150,328)                        |
| Niles            | Trumbull   | 3,577,017             | 3,215,769                     | 52,897       | 308,351                  | (140,258)                        |
| Warren           | Trumbull   | 8,784,860             | 7,619,648                     | 821,172      | 344,040                  | (140,405)                        |
| Dover            | Tuscarawas | 1,762,441             | 1,197,029                     | 462,930      | 102,482                  | (324,205)                        |
| New Philadelphia | Tuscarawas | 2,203,736             | 1,901,187                     | 423,118      | (120,569)                | (31,728)                         |
| Marysville       | Union      | 4,311,906             | 1,872,379                     | 612,935      | 1,826,592                | (864,062)                        |
| Franklin         | Warren     | 1,989,942             | 1,430,133                     | 288,345      | 271,464                  | (381,771)                        |
| Lebanon          | Warren     | 2,601,406             | 1,398,906                     | 311,272      | 891,228                  | (67,095)                         |
| Mason City       | Warren     | 477,771               | 1,649,384                     | 0            | (1,171,613)              | 3,437,064                        |
| Springboro       | Warren     | 2,445,743             | 1,467,476                     | 475,344      | 502,923                  | 433,996                          |
| Belpre           | Washington | 672,024               | 409,615                       | 84,824       | 177,585                  | (17,126)                         |
| Marietta         | Washington | 2,500,362             | 1,850,481                     | 801,642      | (151,761)                | (221,062)                        |
| Orrville         | Wayne      | 2,362,828             | 1,931,137                     | 686,051      | (254,360)                | (356,222)                        |
| Rittman          | Wayne      | 434,651               | 486,524                       | 118,890      | (170,763)                | 420,615                          |
| Wooster          | Wayne      | 4,181,672             | 2,335,587                     | 838,611      | 1,007,474                | (402,680)                        |
| Bowling Green    | Wood       | 3,262,719             | 2,741,252                     | 1,093,682    | (572,215)                | 49,646                           |
| Perrysburg       | Wood       | 2,613,731             | 1,928,440                     | 425,290      | 260,001                  | (135,970)                        |
| Rossford         | Wood       | 172,170               | 19,734                        | 60,033       | 92,403                   | (102,856)                        |
| Upper Sandusky   | Wyandot    | 1,041,045             | 703,155                       | 130,448      | 207,442                  | 0                                |



| Operating<br>Transfers-In | Operating<br>Transfers-Out | Capital<br>Contributions | Net Income/<br>Change in<br>Net Assets | Additions to<br>Property,<br>Plant and<br>Equipment | Deletions from<br>Property,<br>Plant and<br>Equipment | Net Working<br>Capital |
|---------------------------|----------------------------|--------------------------|----------------------------------------|-----------------------------------------------------|-------------------------------------------------------|------------------------|
| \$482,500                 | \$657,746                  | \$0                      | \$638,297                              | \$779,409                                           | \$0                                                   | \$1,444,366            |
| 0                         | 0                          | 0                        | 77,846                                 | 62,277                                              | 0                                                     | 891,420                |
| 29,063                    | 41,750                     | 0                        | (452,116)                              | 437,842                                             | (1,807,725)                                           | 4,687,885              |
| 0                         | 0                          | 592,000                  | 720,926                                | 0                                                   | 0                                                     | 1,333,257              |
| 0                         | 3,595                      | 0                        | 368,081                                | 0                                                   | 0                                                     | 2,194,113              |
| 0                         | 600                        | 0                        | 47,165                                 | 1,772,868                                           | 0                                                     | 2,820,176              |
| 0                         | 0                          | 0                        | 3,667,735                              | 3,815,383                                           | (100,680)                                             | 2,607,934              |
| 0                         | 50                         | 584,266                  | 1,000,090                              | 1,057,691                                           | (14,360)                                              | 2,848,566              |
| 0                         | 0                          | 0                        | 151,252                                | 0                                                   | 0                                                     | 462,887                |
| 0                         | 24,000                     | (1,845)                  | 585,729                                | 0                                                   | 0                                                     | 1,945,281              |
| 0                         | 3,173                      | 8,723                    | 631,634                                | 520,461                                             | 0                                                     | 2,226,743              |
| 174,502                   | 0                          | 0                        | 934,150                                | 0                                                   | 0                                                     | 8,252,315              |
| 6,628                     | 0                          | 4,000                    | (285,718)                              | 22,164                                              | 0                                                     | 519,648                |
| 0                         | 0                          | 396,322                  | 1,132,220                              | 0                                                   | 0                                                     | (905,900)              |
| 4,820,693                 | 308,929                    | 0                        | 9,109,205                              | 0                                                   | 0                                                     | (20,755,237)           |
| 186,000                   | (186,000)                  | 0                        | 397,537                                | 1,207,993                                           | 0                                                     | (60,226)               |
| 0                         | 176,942                    | 0                        | (30,418)                               | 186,533                                             | 0                                                     | 3,166,144              |
| 459,702                   | 300,472                    | 0                        | 445,453                                | 448,917                                             | 0                                                     | 1,281,308              |
| 0                         | 229,278                    | 0                        | (233,030)                              | 149,638                                             | 0                                                     | 2,757,007              |
| 0                         | 0                          | 0                        | 10,323                                 | 9,859                                               | 0                                                     | 220,946                |
| 0                         | 0                          | 0                        | 243,287                                | 3,294                                               | 0                                                     | 687,846                |
| 0                         | 0                          | 201,989                  | 294,518                                | 1,013,472                                           | 0                                                     | 551,870                |
| 0                         | 0                          | 0                        | 168,093                                | 14,444                                              | 0                                                     | (1,375,458)            |
| 0                         | 0                          | 0                        | 203,635                                | 1,793,869                                           | 0                                                     | 5,731,057              |
| 0                         | 0                          | 53,220                   | (168,503)                              | 0                                                   | 0                                                     | 465,949                |
| 0                         | 0                          | 0                        | (152,297)                              | 60,954                                              | 0                                                     | 2,222,001              |
| 0                         | 0                          | 0                        | 962,530                                | 0                                                   | 0                                                     | 2,996,367              |
| 51,825                    | 73,825                     | 0                        | (132,307)                              | 347,957                                             | (77,215)                                              | 860,710                |
| 0                         | 103,341                    | 0                        | 720,792                                | 0                                                   | 0                                                     | 9,046,119              |
| 151,894                   | 12,895                     | 0                        | 2,404,450                              | 0                                                   | 0                                                     | N/A                    |
| 0                         | 68,483                     | 0                        | 868,436                                | 0                                                   | 0                                                     | (6,324,152)            |
| 0                         | 0                          | 20,840                   | 181,299                                | 0                                                   | 0                                                     | 355,114                |
| 0                         | 0                          | 77,176                   | (295,647)                              | 257,556                                             | (18,669)                                              | 1,939,454              |
| 0                         | 0                          | 0                        | (610,582)                              | 0                                                   | 0                                                     | 1,699,811              |
| 0                         | 0                          | 34,050                   | 283,902                                | 0                                                   | 0                                                     | 637,527                |
| 0                         | 0                          | 0                        | 604,794                                | 0                                                   | 0                                                     | 5,374,050              |
| 0                         | 0                          | 0                        | (522,569)                              | 2,795,185                                           | (12,226)                                              | 3,713,934              |
| 0                         | 0                          | 331,820                  | 455,851                                | 364,155                                             | 0                                                     | (2,236,752)            |
| 0                         | 0                          | 0                        | (10,453)                               | 0                                                   | 0                                                     | 37,500                 |
| 0                         | 0                          | 4,972,399                | 5,179,841                              | 4,069,640                                           | 0                                                     | 264,586                |

**Water Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans      | Other<br>Long-Term<br>Obligations | Total<br>Long-Term<br>Liabilities |
|-----------------|------------|--------------------------------|-----------------------------------|------------|-----------------------------------|-----------------------------------|
| Delphos         | Allen      | \$3,230,000                    | \$0                               | \$0        | \$44,719                          | \$3,274,719                       |
| Ashland         | Ashland    | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Conneaut        | Ashtabula  | 1,090,000                      | 0                                 | 433,247    | 418,464                           | 1,941,711                         |
| Geneva          | Ashtabula  | 0                              | 0                                 | 260,000    | 12,002                            | 272,002                           |
| Athens          | Athens     | 0                              | 0                                 | 198,152    | 0                                 | 198,152                           |
| Nelsonville     | Athens     | 0                              | 0                                 | 0          | 407,912                           | 407,912                           |
| St. Marys       | Auglaize   | 0                              | 850,000                           | 0          | 86,226                            | 936,226                           |
| Wapakoneta      | Auglaize   | 0                              | 0                                 | 0          | 1,705,060                         | 1,705,060                         |
| Martins Ferry   | Belmont    | 8,386,686                      | 0                                 | 0          | 110,511                           | 8,497,197                         |
| St. Clairsville | Belmont    | 520,455                        | 0                                 | 0          | 21,480                            | 541,935                           |
| Fairfield       | Butler     | 0                              | 0                                 | 4,605,000  | 211,367                           | 4,816,367                         |
| Hamilton        | Butler     | 0                              | 12,365,658                        | 0          | 749,635                           | 13,115,293                        |
| Middletown      | Butler     | 4,130,000                      | 0                                 | 0          | 94,760                            | 4,224,760                         |
| Monroe          | Butler     | 0                              | 15,164,354                        | 0          | 0                                 | 15,164,354                        |
| Oxford          | Butler     | 8,712,598                      | 0                                 | 0          | 81,881                            | 8,794,479                         |
| Urbana          | Champaign  | 1,148,000                      | 0                                 | 401,652    | (8,343)                           | 1,541,309                         |
| New Carlisle    | Clark      | N/A                            | N/A                               | N/A        | N/A                               | N/A                               |
| Springfield     | Clark      | 4,225,638                      | 0                                 | 0          | 467,401                           | 4,693,039                         |
| Milford         | Clermont   | 0                              | 0                                 | 0          | 21,739                            | 21,739                            |
| Wilmington      | Clinton    | 180,000                        | 15,421,495                        | 0          | 0                                 | 15,601,495                        |
| East Liverpool  | Columbiana | 0                              | 0                                 | 2,858,219  | 0                                 | 2,858,219                         |
| East Palestine  | Columbiana | 415,246                        | 0                                 | 0          | 149,030                           | 564,276                           |
| Salem           | Columbiana | 1,600,000                      | 0                                 | 358,750    | 0                                 | 1,958,750                         |
| Coshocton       | Coshocton  | 185,000                        | 0                                 | 0          | 165,789                           | 350,789                           |
| Bucyrus         | Crawford   | 0                              | 648,006                           | 2,252,096  | 219,765                           | 3,119,867                         |
| Galion          | Crawford   | 3,806,765                      | 0                                 | 0          | 130,630                           | 3,937,395                         |
| Bedford         | Cuyahoga   | 2,395,000                      | 990,000                           | 0          | 101,537                           | 3,486,537                         |
| Berea           | Cuyahoga   | 0                              | 0                                 | 1,606,740  | 47,882                            | 1,654,622                         |
| Cleveland       | Cuyahoga   | 0                              | 875,695,000                       | 10,226,000 | 0                                 | 885,921,000                       |
| Lakewood        | Cuyahoga   | 0                              | 6,180,000                         | 5,206,635  | 0                                 | 11,386,635                        |
| Solon           | Cuyahoga   | 0                              | 0                                 | 16,353,726 | 368,918                           | 16,722,644                        |
| Defiance        | Defiance   | 12,495,000                     | 0                                 | 0          | 1,108,344                         | 13,603,344                        |
| Delaware        | Delaware   | 0                              | 0                                 | 0          | 230,522                           | 230,522                           |
| Huron           | Erie       | 4,905,578                      | 0                                 | 150,000    | 100,020                           | 5,155,598                         |
| Sandusky        | Erie       | 0                              | 1,036,912                         | 1,428,402  | 222,658                           | 2,687,972                         |
| Vermilion       | Erie       | 685,000                        | 2,450,000                         | 720,468    | 44,575                            | 3,900,043                         |
| Lancaster       | Fairfield  | 0                              | 0                                 | 23,298,426 | 0                                 | 23,298,426                        |
| Pickerington    | Fairfield  | 1,095,000                      | 0                                 | 0          | 136,699                           | 1,231,699                         |
| Washington      | Fairfield  | 12,749,835                     | 0                                 | 0          | 0                                 | 12,749,835                        |
| Bexley          | Franklin   | 900,000                        | 0                                 | 0          | 221,052                           | 1,121,052                         |
| Columbus        | Franklin   | 272,019,000                    | 0                                 | 0          | 0                                 | 272,019,000                       |
| Dublin          | Franklin   | 2,840,000                      | 0                                 | 0          | 10,314                            | 2,850,314                         |
| Gahanna         | Franklin   | 1,235,000                      | 0                                 | 0          | 110,566                           | 1,345,566                         |
| Grove City      | Franklin   | 0                              | 550,000                           | 267,515    | 2,655                             | 820,170                           |
| Reynoldsburg    | Franklin   | 0                              | 2,215,311                         | 189,017    | 0                                 | 2,404,328                         |
| Upper Arlington | Franklin   | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Westerville     | Franklin   | 4,638,721                      | 0                                 | 0          | 2,135,873                         | 6,774,594                         |
| Wauseon         | Fulton     | 0                              | 0                                 | 190,780    | 2,650,000                         | 2,840,780                         |
| Chardon         | Geauga     | 0                              | 0                                 | 68,400     | 0                                 | 68,400                            |
| Bellbrook       | Greene     | 0                              | 1,095,000                         | 337,500    | 41,359                            | 1,473,859                         |
| Fairborn        | Greene     | 2,492,602                      | 0                                 | 216,911    | 0                                 | 2,709,513                         |
| Xenia           | Greene     | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Cambridge       | Guernsey   | 0                              | 2,642,828                         | 3,250,207  | 220,259                           | 6,113,294                         |

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**Water Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans     | Other<br>Long-Term<br>Obligations | Total<br>Long-Term<br>Liabilities |
|------------------|------------|--------------------------------|-----------------------------------|-----------|-----------------------------------|-----------------------------------|
| Cincinnati       | Hamilton   | \$53,340,000                   | \$86,950,000                      | \$0       | \$4,240,000                       | \$144,530,000                     |
| Harrison         | Hamilton   | 115,000                        | 290,000                           | 963,458   | 277,287                           | 1,645,745                         |
| Loveland         | Hamilton   | 2,275,000                      | 0                                 | 0         | 0                                 | 2,275,000                         |
| Reading          | Hamilton   | 1,242,500                      | 0                                 | 1,134,413 | 71,309                            | 2,448,222                         |
| Findlay          | Hancock    | 32,515,375                     | 9,765,000                         | 0         | 21,061,500                        | 63,341,875                        |
| Kenton           | Hardin     | 0                              | 0                                 | 802,713   | 0                                 | 802,713                           |
| Napoleon         | Henry      | 1,525,000                      | 0                                 | 0         | 1,923,366                         | 3,448,366                         |
| Hillsboro        | Highland   | 2,960,000                      | 3,327,700                         | 0         | 0                                 | 6,287,700                         |
| Logan            | Hocking    | 1,373,092                      | 0                                 | 0         | 0                                 | 1,373,092                         |
| Bellevue         | Huron      | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Norwalk          | Huron      | 3,120,000                      | 0                                 | 339,463   | 1                                 | 3,459,464                         |
| Jackson          | Jackson    | 0                              | 2,177,496                         | 0         | 0                                 | 2,177,496                         |
| Wellston         | Jackson    | 500,000                        | 0                                 | 1,438,629 | 0                                 | 1,938,629                         |
| Mount Vernon     | Knox       | 14,810,000                     | 0                                 | 0         | 0                                 | 14,810,000                        |
| Painesville      | Lake       | 6,205,000                      | 0                                 | 1,988,805 | 921,277                           | 9,115,082                         |
| Ironton          | Lawrence   | 0                              | 0                                 | 4,293,597 | 0                                 | 4,293,597                         |
| Heath            | Licking    | 2,875,000                      | 0                                 | 0         | 0                                 | 2,875,000                         |
| Newark           | Licking    | 12,705,888                     | 0                                 | 0         | 0                                 | 12,705,888                        |
| Pataskala        | Licking    | 0                              | 0                                 | 0         | 2,621,300                         | 2,621,300                         |
| Bellefontaine    | Logan      | 2,585,000                      | 0                                 | 0         | 0                                 | 2,585,000                         |
| Amherst          | Lorain     | 960,000                        | 0                                 | 0         | 5,505                             | 965,505                           |
| Avon             | Lorain     | 252,000                        | 0                                 | 0         | 1,147,106                         | 1,399,106                         |
| Elyria           | Lorain     | 1,358,798                      | 0                                 | 22,893    | 0                                 | 1,381,691                         |
| Lorain           | Lorain     | 1,635,000                      | 7,428,811                         | 7,329,798 | 645,002                           | 17,038,611                        |
| North Ridgeville | Lorain     | 9,170,000                      | 0                                 | 0         | 373,900                           | 9,543,900                         |
| Oberlin          | Lorain     | 0                              | 0                                 | 462,181   | 0                                 | 462,181                           |
| Sheffield Lake   | Lorain     | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Maumee           | Lucas      | 0                              | 0                                 | 0         | 125,723                           | 125,723                           |
| Oregon           | Lucas      | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Sylvania         | Lucas      | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Toledo           | Lucas      | 0                              | 55,874,000                        | 425,000   | 0                                 | 56,299,000                        |
| London           | Madison    | 135,000                        | 0                                 | 1,530,253 | 0                                 | 1,665,253                         |
| Canfield         | Mahoning   | 579,500                        | 0                                 | 0         | 0                                 | 579,500                           |
| Youngstown       | Mahoning   | 1,065,000                      | 0                                 | 853,168   | 0                                 | 1,918,168                         |
| Celina           | Mercer     | 0                              | 1,455,882                         | 0         | 32,983                            | 1,488,865                         |
| Piqua            | Miami      | 423,853                        | 0                                 | 0         | 138,231                           | 562,084                           |
| Troy             | Miami      | 12,760,000                     | 0                                 | 0         | 0                                 | 12,760,000                        |
| Clayton          | Montgomery | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Dayton           | Montgomery | 0                              | 21,726,300                        | 0         | 0                                 | 21,726,300                        |
| Englewood        | Montgomery | 0                              | 360,000                           | 51,772    | 0                                 | 411,772                           |
| Huber Heights    | Montgomery | 0                              | 11,720,103                        | 0         | 0                                 | 11,720,103                        |
| Miamisburg       | Montgomery | 3,001,955                      | 0                                 | 0         | 0                                 | 3,001,955                         |
| Oakwood          | Montgomery | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Trotwood         | Montgomery | 0                              | 0                                 | 0         | 20,798                            | 20,798                            |
| Union            | Montgomery | 0                              | 0                                 | 0         | 106,546                           | 106,546                           |
| Vandalia         | Montgomery | 0                              | 0                                 | 0         | 8,001                             | 8,001                             |
| West Carrollton  | Montgomery | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Zanesville       | Muskingum  | 0                              | 1,500,000                         | 1,932,409 | 131,893                           | 3,564,302                         |
| Port Clinton     | Ottawa     | 15,000                         | 0                                 | 932,340   | 23,691                            | 971,031                           |
| Waverly          | Pike       | 0                              | 0                                 | 597,196   | 0                                 | 597,196                           |
| Aurora           | Portage    | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Kent             | Portage    | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Ravenna          | Portage    | 0                              | 2,215,311                         | 189,017   | 0                                 | 2,404,328                         |

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**Water Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans     | Other<br>Long-Term<br>Obligations | Total<br>Long-Term<br>Liabilities |
|------------------|------------|--------------------------------|-----------------------------------|-----------|-----------------------------------|-----------------------------------|
| Streetsboro      | Portage    | \$9,268                        | \$0                               | \$318,338 | \$4,885                           | \$332,491                         |
| Eaton            | Preble     | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Mansfield        | Richland   | 3,650,000                      | 0                                 | 0         | 400,487                           | 4,050,487                         |
| Shelby           | Richland   | 0                              | 0                                 | 0         | 68,719                            | 68,719                            |
| Chillicothe      | Ross       | 0                              | 11,320,000                        | 0         | 186,822                           | 11,506,822                        |
| Clyde            | Sandusky   | 5,385,000                      | 1,400,000                         | 1,323,795 | 66,742                            | 8,175,537                         |
| Fremont          | Sandusky   | 5,300,000                      | 2,375,000                         | 0         | 52,981                            | 7,727,981                         |
| Portsmouth       | Scioto     | 2,270,000                      | 594,400                           | 281,536   | 218,464                           | 3,364,400                         |
| Fostoria         | Seneca     | 1,780,000                      | 0                                 | 1,009,075 | 0                                 | 2,789,075                         |
| Sidney           | Shelby     | 1,000,000                      | 0                                 | 0         | 233,200                           | 1,233,200                         |
| Alliance         | Stark      | 0                              | 16,913,876                        | 0         | 0                                 | 16,913,876                        |
| Canton           | Stark      | 13,072,500                     | 0                                 | 4,782,860 | 657,340                           | 18,512,700                        |
| Louisville       | Stark      | 0                              | 1,170,000                         | 0         | 2,559,650                         | 3,729,650                         |
| North Canton     | Stark      | 0                              | 0                                 | 165,633   | 243,920                           | 409,553                           |
| Akron            | Summit     | 295,524                        | 34,254,000                        | 828,446   | 95,958                            | 35,473,928                        |
| Barberton        | Summit     | 2,211,079                      | 0                                 | 0         | 0                                 | 2,211,079                         |
| Hudson           | Summit     | 5,835,000                      | 0                                 | 0         | 0                                 | 5,835,000                         |
| Munroe Falls     | Summit     | 800,385                        | 0                                 | 0         | 0                                 | 800,385                           |
| Tallmadge        | Summit     | 0                              | 0                                 | 0         | 930,662                           | 930,662                           |
| Cortland         | Trumbull   | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Girard           | Trumbull   | 0                              | 0                                 | 2,475,408 | 75,210                            | 2,550,618                         |
| Hubbard          | Trumbull   | 0                              | 0                                 | 2,844,376 | 0                                 | 2,844,376                         |
| Niles            | Trumbull   | 0                              | 0                                 | 0         | 70,370                            | 70,370                            |
| Warren           | Trumbull   | 10,965,000                     | 0                                 | 0         | 0                                 | 10,965,000                        |
| Dover            | Tuscarawas | 0                              | 5,215,000                         | 0         | 168,275                           | 5,383,275                         |
| New Philadelphia | Tuscarawas | 0                              | 0                                 | 0         | 96,160                            | 96,160                            |
| Marysville       | Union      | 2,117,000                      | 13,302,105                        | 0         | 65,332                            | 15,484,437                        |
| Franklin         | Warren     | 0                              | 3,610,000                         | 2,465,325 | 94,360                            | 6,169,685                         |
| Lebanon          | Warren     | 0                              | 8,759,218                         | 0         | 35,807                            | 8,795,025                         |
| Mason City       | Warren     | 0                              | 7,170,000                         | 0         | 0                                 | 7,170,000                         |
| Springboro       | Warren     | 3,913,029                      | 0                                 | 0         | 67,661                            | 3,980,690                         |
| Belpre           | Washington | 0                              | 0                                 | 283,656   | 2,613                             | 286,269                           |
| Marietta         | Washington | 0                              | 5,142,068                         | 300,000   | 0                                 | 5,442,068                         |
| Orrville         | Wayne      | 0                              | 6,936,310                         | 906,639   | 65,160                            | 7,908,109                         |
| Rittman          | Wayne      | 0                              | 0                                 | 0         | 11,778                            | 11,778                            |
| Wooster          | Wayne      | 8,731,200                      | 0                                 | 0         | 44,783                            | 8,775,983                         |
| Bowling Green    | Wood       | 0                              | 0                                 | 0         | 290,819                           | 290,819                           |
| Perrysburg       | Wood       | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| Rossford         | Wood       | 2,100,740                      | 0                                 | 0         | 0                                 | 2,100,740                         |
| Upper Sandusky   | Wyandot    | 0                              | 0                                 | 0         | 0                                 | 0                                 |

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**Sewer Enterprise Fund**  
**Summary Data from the Statement of Net Assets/Fund Equity**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Current Assets | Non-Current Assets | Total Assets  | Current Liabilities | Non-Current Liabilities |
|-----------------|------------|----------------|--------------------|---------------|---------------------|-------------------------|
| Delphos         | Allen      | \$1,714,669    | \$6,473,296        | \$8,187,965   | \$125,961           | \$4,405,767             |
| Ashland         | Ashland    | 3,886,515      | 17,702,741         | 21,589,256    | 195,557             | 3,645,927               |
| Ashtabula       | Ashtabula  | 1,662,090      | 9,572,764          | 11,234,854    | 443,962             | 1,759,368               |
| Conneaut        | Ashtabula  | 425,232        | 5,403,971          | 5,829,203     | 345,416             | 2,984,535               |
| Geneva          | Ashtabula  | 607,286        | 3,266,662          | 3,873,948     | 234,443             | 4,122,791               |
| Athens          | Athens     | 807,959        | 10,828,335         | 11,636,294    | 549,066             | 3,550,068               |
| Nelsonville     | Athens     | 477,871        | 1,768,130          | 2,246,001     | 363,553             | 2,189,885               |
| St. Marys       | Auglaize   | 1,366,566      | 4,815,703          | 6,182,269     | 216,856             | 1,350,041               |
| Wapakoneta      | Auglaize   | 922,906        | 10,468,369         | 11,391,275    | 386,482             | 4,157,117               |
| Martins Ferry   | Belmont    | 53,514         | 56,406             | 109,920       | 10,252              | 3,087                   |
| St. Clairsville | Belmont    | 701,204        | 4,031,323          | 4,732,527     | 602,448             | 1,202,065               |
| Fairfield       | Butler     | 6,949,716      | 29,648,067         | 36,597,783    | 2,247,312           | 10,657,422              |
| Hamilton        | Butler     | 13,726,671     | 55,121,962         | 68,848,633    | 2,493,070           | 35,111,018              |
| Middletown      | Butler     | 8,057,657      | 17,783,061         | 25,840,718    | 496,582             | 831,384                 |
| Monroe          | Butler     | 135,558        | 116,624            | 252,182       | 706,663             | 0                       |
| Oxford          | Butler     | 23,564,704     | 17,711,444         | 23,564,704    | 631,789             | 7,856,984               |
| Urbana          | Champiagn  | 651,196        | 2,547,412          | 3,198,608     | 386,368             | 3,094,900               |
| New Carlisle    | Clark      | N/A            | N/A                | 4,113,158     | N/A                 | N/A                     |
| Springfield     | Clark      | 10,997,415     | 33,352,350         | 44,349,765    | 1,251,421           | 18,746,652              |
| Milford         | Clermont   | 2,150,188      | 5,489,121          | 7,639,309     | 47,844              | 631,490                 |
| Wilmington      | Clintion   | 2,657,037      | 8,371,934          | 11,028,971    | 143,728             | 2,713,652               |
| East Liverpool  | Columbiana | 1,725,523      | 804,288            | 2,529,811     | 93,192              | 894,724                 |
| East Palestine  | Columbiana | 144,030        | 1,984,561          | 2,128,591     | 67,203              | 5,286,501               |
| Salem           | Columbiana | 7,740,082      | 9,366,290          | 17,106,372    | 2,539,710           | 0                       |
| Coshocton       | Coshocton  | 1,101,569      | 2,156,049          | 3,257,618     | 92,009              | 2,309,467               |
| Bucyrus         | Crawford   | 819,612        | 8,340,455          | 9,160,067     | 727,874             | 7,196,844               |
| Galion          | Crawford   | 2,849,872      | 10,578,740         | 13,428,612    | 2,838,865           | 746,785                 |
| Bay village     | Cuyahoga   | 1,211,144      | 8,948,337          | 10,159,481    | 77,070              | 640,187                 |
| Bedford         | Cuyahoga   | 3,035,155      | 8,696,065          | 11,731,220    | 1,170,058           | 8,308,022               |
| Berea           | Cuyahoga   | N/A            | 3,776,795          | 3,745,918     | N/A                 | 1,844,750               |
| Euclid          | Cuyahoga   | 8,941,144      | 40,955,082         | 49,896,226    | 3,371,996           | 23,872,251              |
| Fairview Park   | Cuyahoga   | 2,702,048      | 7,282,221          | 9,984,269     | 118,035             | 1,305,350               |
| Lakewood        | Cuyahoga   | 7,525,591      | 27,758,308         | 35,283,899    | 866,104             | 12,129,530              |
| North Olmsted   | Cuyahoga   | 3,428,488      | 23,876,871         | 27,305,359    | 945,613             | 14,116,350              |
| North Royalton  | Cuyahoga   | 5,896,951      | 21,216,725         | 27,113,676    | 100,189             | 23,481,416              |
| Rocky River     | Cuyahoga   | 659,948        | 14,267,986         | 14,927,934    | 44,058              | 402,116                 |
| Seven Hills     | Cuyahoga   | 579,232        | 0                  | 579,232       | 41,225              | 0                       |
| Strongsville    | Cuyahoga   | 78,533,826     | 6,841,879          | 85,375,705    | 72,435,029          | 6,957,158               |
| Westlake        | Cuyahoga   | 11,368,954     | 41,131,876         | 52,500,830    | 104,437             | 0                       |
| Defiance        | Defiance   | 3,189,865      | 21,778,454         | 24,968,319    | 427,271             | 15,856,959              |
| Delaware        | Delaware   | 7,082,250      | 23,901,222         | 30,983,472    | 361,456             | 7,879,617               |
| Sandusky        | Erie       | 3,534,690      | 20,547,428         | 24,082,118    | 2,849,121           | 14,555,328              |
| Vermilion       | Erie       | 1,494,701      | 3,850,159          | 5,344,860     | 1,707,815           | 2,712,982               |
| Pickerington    | Fairfield  | 7,359,373      | 13,403,028         | 20,762,401    | 2,821,473           | 5,518,478               |
| Washington      | Fairfield  | 1,330,493      | 23,096,923         | 24,427,416    | 3,991,854           | 3,465,463               |
| Bexley          | Franklin   | 545,054        | 0                  | 545,054       | 204,266             | 62,908                  |
| Columbus        | Franklin   | 121,537,000    | 1,041,139,000      | 1,162,676,000 | 61,083,000          | 605,285,000             |
| Dublin          | Franklin   | 12,863,412     | 41,807,146         | 54,670,558    | 1,177,550           | 15,374,019              |
| Gahanna         | Franklin   | 5,998,211      | 13,890,362         | 19,888,573    | 153,000             | 233,133                 |
| Grove City      | Franklin   | 1,425,470      | 16,395,045         | 17,820,515    | 126,752             | 1,056,246               |
| Reynoldsburg    | Franklin   | 4,646,804      | 33,479,571         | 38,126,375    | 687,117             | 2,814,755               |
| Upper Arlington | Franklin   | 303,626        | 4,815,624          | 5,119,250     | 39,839              | 2,257,860               |



| Total<br>Liabilities | Net Assets/Fund Equity           |            |              | Total Net<br>Assets/Retained<br>Earnings |
|----------------------|----------------------------------|------------|--------------|------------------------------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted | Unrestricted |                                          |
| \$4,531,728          | \$0                              | \$0        | \$3,656,237  | \$3,656,237                              |
| 3,841,484            | 0                                | 0          | 17,747,772   | 17,747,772                               |
| 2,203,330            | 7,936,963                        | 0          | 1,094,561    | 9,031,524                                |
| 3,329,951            | 0                                | 0          | 2,499,252    | 2,499,252                                |
| 4,357,234            | 0                                | 0          | (483,286)    | (483,286)                                |
| 4,099,134            | 0                                | 0          | 7,537,160    | 7,537,160                                |
| 2,553,438            | 0                                | 0          | (307,437)    | (307,437)                                |
| 1,566,897            | 2,610,344                        | 604,378    | 1,400,650    | 4,615,372                                |
| 4,543,599            | 6,311,252                        | 243,745    | 292,679      | 6,847,676                                |
| 13,339               | 0                                | 0          | 96,581       | 96,581                                   |
| 1,804,513            | 0                                | 0          | 2,928,014    | 2,928,014                                |
| 12,904,734           | 18,589,436                       | 0          | 5,103,613    | 23,693,049                               |
| 37,604,088           | 22,596,257                       | 0          | 8,648,288    | 31,244,545                               |
| 1,327,966            | 16,948,061                       | 236,288    | 7,328,403    | 24,512,752                               |
| 706,663              | 0                                | 0          | (454,481)    | (454,481)                                |
| 8,488,773            | 9,396,955                        | 224,079    | 5,454,897    | 15,075,931                               |
| 3,481,268            | (826,506)                        | 0          | 543,846      | (282,660)                                |
| 2,109,511            | 0                                | 0          | 2,003,647    | 2,003,647                                |
| 19,998,073           | 14,364,826                       | 0          | 9,986,866    | 24,351,692                               |
| 679,334              | 0                                | 0          | 6,959,975    | 6,959,975                                |
| 2,857,380            | 0                                | 0          | 8,171,591    | 8,171,591                                |
| 987,916              | 0                                | 0          | 1,541,895    | 1,541,895                                |
| 5,353,704            | 0                                | 0          | (3,225,113)  | (3,225,113)                              |
| 2,539,710            | 0                                | 0          | 14,566,662   | 14,566,662                               |
| 2,401,476            | 0                                | 0          | 856,142      | 856,142                                  |
| 7,924,718            | 500,965                          | 54,606     | 679,778      | 1,235,349                                |
| 3,585,650            | 0                                | 0          | 9,842,962    | 9,842,962                                |
| 717,257              | 3,003,725                        | 0          | 6,438,499    | 9,442,224                                |
| 9,478,080            | 72,035                           | 0          | 2,181,105    | 2,253,140                                |
| 1,663,943            | 0                                | 0          | 2,081,975    | 2,081,975                                |
| 27,244,247           | 0                                | 0          | 22,651,979   | 22,651,979                               |
| 1,423,385            | 0                                | 0          | 8,560,884    | 8,560,884                                |
| 12,995,634           | 0                                | 0          | 22,288,265   | 22,288,265                               |
| 15,061,963           | 0                                | 0          | 12,243,396   | 12,243,396                               |
| 23,581,605           | 0                                | 0          | 3,532,071    | 3,532,071                                |
| 446,174              | 7,003,398                        | 0          | 7,478,362    | 14,481,760                               |
| 41,225               | 0                                | 0          | 538,007      | 538,007                                  |
| 79,392,187           | 0                                | 0          | 5,983,518    | 5,983,518                                |
| 104,437              | 30,115,249                       | 0          | 22,281,144   | 52,396,393                               |
| 16,284,230           | 0                                | 0          | 8,684,089    | 8,684,089                                |
| 8,241,073            | 0                                | 0          | 22,742,399   | 22,742,399                               |
| 17,404,449           | 4,017,685                        | 0          | 2,659,984    | 6,677,669                                |
| 4,420,797            | 0                                | 0          | 924,063      | 924,063                                  |
| 8,339,951            | 0                                | 0          | 12,422,450   | 12,422,450                               |
| 7,457,317            | 0                                | 0          | 16,970,099   | 16,970,099                               |
| 267,174              | 0                                | 0          | 277,880      | 277,880                                  |
| 666,368,000          | 336,435,000                      | 47,075,000 | 112,798,000  | 496,308,000                              |
| 16,551,569           | 25,674,981                       | 0          | 12,444,008   | 38,118,989                               |
| 386,133              | 0                                | 0          | 19,502,440   | 19,502,440                               |
| 1,182,998            | 15,310,459                       | 0          | 1,327,058    | 16,637,517                               |
| 3,501,872            | 30,456,994                       | 0          | 4,167,509    | 34,624,503                               |
| 2,297,699            | 0                                | 0          | 2,821,551    | 2,821,551                                |

Continued

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Net Assets/Fund Equity**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Current<br>Assets | Non-Current<br>Assets | Total<br>Assets | Current<br>Liabilities | Non-Current<br>Liabilities |
|-----------------|------------|-------------------|-----------------------|-----------------|------------------------|----------------------------|
| Westerville     | Franklin   | \$4,293,352       | \$12,240,091          | \$16,533,443    | \$971,198              | \$72,954                   |
| Wauseon         | Fulton     | 2,706,947         | 5,269,667             | 7,976,614       | 44,365                 | 1,608,670                  |
| Chardon         | Geauga     | 3,141,590         | 14,258,544            | 17,400,134      | 93,962                 | 11,899,514                 |
| Fairborn        | Greene     | 6,225,749         | 9,705,867             | 15,931,616      | 3,911,296              | 6,155,234                  |
| Xenia           | Greene     | 2,340,765         | 15,807,235            | 18,148,000      | 275,000                | 8,342,000                  |
| Cambridge       | Guernsey   | 5,803,125         | 5,229,526             | 11,032,651      | 5,296,946              | 2,751,027                  |
| Harrison        | Hamilton   | 7,779,226         | 11,006,585            | 18,785,811      | 10,574,084             | 3,823,458                  |
| Loveland        | Hamilton   | 925,165           | 1,477,160             | 2,402,325       | 315,142                | 0                          |
| Kenton          | Hardin     | 842,035           | 20,172,514            | 21,014,549      | 249,200                | 13,786,096                 |
| Napoleon        | Henry      | 4,123,449         | 9,063,092             | 13,186,541      | 57,078                 | 7,175,854                  |
| Hillsboro       | Highland   | 1,350,818         | 4,359,342             | 5,710,160       | 117,497                | 1,515,000                  |
| Logan           | Hocking    | 399,392           | 5,009,883             | 5,409,275       | 329,836                | 1,870,284                  |
| Bellevue        | Huron      | 509,607           | 6,142,562             | 6,652,169       | 158,468                | 2,942,822                  |
| Norwalk         | Huron      | 1,666,581         | 10,921,978            | 12,588,559      | 586,485                | 3,215,010                  |
| Jackson         | Jackson    | 6,016,368         | 3,186,448             | 9,202,816       | 974,469                | 445,220                    |
| Wellston        | Jackson    | 623,579           | 8,698,726             | 9,322,305       | 229,545                | 4,687,050                  |
| Mount Vernon    | Knox       | 5,564,583         | 10,441,564            | 16,006,147      | 2,579,728              | 1,765,000                  |
| Eastlake        | Lake       | 504,036           | 2,407,046             | 2,911,082       | 37,977                 | 27,374                     |
| Painesville     | Lake       | 2,579,170         | 9,472,496             | 12,051,666      | 211,611                | 1,280,373                  |
| Wickliffe       | Lake       | 744,014           | 5,223,994             | 5,968,008       | 794,921                | 0                          |
| Willoughby      | Lake       | 2,079,280         | 32,692,990            | 34,772,270      | 1,383,407              | 6,526,201                  |
| Ironton         | Lawrence   | 891,603           | 5,626,006             | 6,517,609       | 113,993                | 1,263,251                  |
| Heath           | Licking    | 2,173,577         | 6,181,574             | 8,355,151       | 107,774                | 4,621,273                  |
| Newark          | Licking    | 4,300,995         | 15,887,715            | 20,188,710      | 768,435                | 7,675,584                  |
| Pataskala       | Licking    | 1,009,200         | 2,771,501             | 3,780,701       | 13,636                 | 2,236,467                  |
| Bellefontaine   | Logan      | 2,693,543         | 6,040,859             | 8,734,402       | 87,266                 | 3,535,000                  |
| Amherst         | Lorain     | 3,174,325         | 7,913,836             | 11,088,161      | 245,502                | 2,068,234                  |
| Avon            | Lorain     | 840,536           | 10,056,499            | 10,897,035      | 146,792                | 1,371,320                  |
| Elyria          | Lorain     | 8,541,519         | 45,018,100            | 53,559,619      | 3,954,297              | 16,467,101                 |
| Oberlin         | Lorain     | 3,707,638         | 7,437,182             | 11,144,820      | 175,912                | 5,156,194                  |
| Sheffield Lake  | Lorain     | 862,898           | 1,458,380             | 2,321,278       | 118,826                | 0                          |
| Maumee          | Lucas      | 473,951           | 4,888,468             | 5,362,419       | 40,209                 | 90,009                     |
| Oregon          | Lucas      | 2,478,603         | 28,876,191            | 31,354,794      | 471,082                | 8,202,691                  |
| Sylvania        | Lucas      | 2,582,823         | 13,881,708            | 16,464,531      | 186,751                | 0                          |
| Toledo          | Lucas      | 73,654,000        | 232,858,000           | 306,512,000     | 77,084,000             | 30,281,000                 |
| London          | Madison    | N/A               | N/A                   | 1,674,335       | N/A                    | N/A                        |
| Canfield        | Mahoning   | 874,176           | 4,116,455             | 4,990,631       | 143,620                | 903,224                    |
| Youngstown      | Mahoning   | 9,097,096         | 30,238,369            | 39,335,465      | 1,712,740              | 5,694,128                  |
| Marion          | Marion     | 5,540,788         | 33,699,168            | 39,239,956      | 560,521                | 29,205,220                 |
| Celina          | Mercer     | 397,492           | 7,026,550             | 7,424,042       | 317,605                | 5,509,740                  |
| Piqua           | Miami      | 1,115,170         | 14,168,976            | 15,284,146      | 862,765                | 5,498,048                  |
| Troy            | Miami      | 8,281,001         | 18,989,143            | 27,270,144      | 325,941                | 7,249,416                  |
| Dayton          | Montgomery | 44,697,475        | 103,961,050           | 148,658,525     | 7,682,413              | 17,894,159                 |
| Englewood       | Montgomery | 1,730,142         | 8,054,994             | 9,785,136       | 77,935                 | 216,596                    |
| Huber Heights   | Montgomery | 1,421,801         | 20,680,846            | 22,102,647      | 708,179                | 4,794,738                  |
| Miamisburg      | Montgomery | 7,372,682         | 16,202,829            | 23,575,511      | 3,179,370              | 6,943,465                  |
| Oakwood         | Montgomery | 967,850           | 1,372,246             | 2,340,096       | 142,333                | 323,235                    |
| Trotwood        | Montgomery | 417,928           | 289,159               | 707,087         | 382,417                | 54,002                     |
| Union           | Montgomery | 365,742           | 3,535,344             | 3,901,086       | 114,445                | 228,219                    |
| Vandalia        | Montgomery | 7,559,980         | 6,676,182             | 14,236,162      | 120,868                | 8,001                      |
| West Carrollton | Montgomery | 1,814,016         | 2,304,557             | 4,118,573       | 95,014                 | 0                          |
| Zanesville      | Muskingum  | 3,355,553         | 21,367,086            | 24,722,639      | 294,165                | 5,289,128                  |

| Total<br>Liabilities | Net Assets/Fund Equity           |            |              | Total Net<br>Assets/Retained<br>Earnings |
|----------------------|----------------------------------|------------|--------------|------------------------------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted | Unrestricted |                                          |
| \$1,044,152          | \$0                              | \$0        | \$15,489,291 | \$15,489,291                             |
| 1,653,035            | 0                                | 0          | 6,323,579    | 6,323,579                                |
| 11,993,476           | 0                                | 0          | 5,406,658    | 5,406,658                                |
| 10,066,530           | 0                                | 0          | 5,865,086    | 5,865,086                                |
| 8,617,000            | 0                                | 0          | 9,531,000    | 9,531,000                                |
| 8,047,973            | 0                                | 0          | 2,984,678    | 2,984,678                                |
| 14,397,542           | 0                                | 0          | 4,388,269    | 4,388,269                                |
| 315,142              | 0                                | 0          | 2,087,183    | 2,087,183                                |
| 14,035,296           | 0                                | 0          | 6,979,253    | 6,979,253                                |
| 7,232,932            | 0                                | 0          | 5,953,609    | 5,953,609                                |
| 1,632,497            | 0                                | 0          | 4,077,663    | 4,077,663                                |
| 2,200,120            | 0                                | 0          | 3,209,155    | 3,209,155                                |
| 3,101,290            | 0                                | 0          | 3,550,879    | 3,550,879                                |
| 3,801,495            | 0                                | 0          | 8,787,064    | 8,787,064                                |
| 1,419,689            | 0                                | 0          | 7,783,127    | 7,783,127                                |
| 4,916,595            | 0                                | 0          | 4,405,710    | 4,405,710                                |
| 4,344,728            | 0                                | 0          | 11,661,419   | 11,661,419                               |
| 65,351               | 8,521,518                        | 0          | (5,675,787)  | 2,845,731                                |
| 1,491,984            | 0                                | 0          | 10,559,682   | 10,559,682                               |
| 794,921              | 0                                | 0          | 5,173,087    | 5,173,087                                |
| 7,909,608            | 24,761,991                       | 558,381    | 1,542,290    | 26,862,662                               |
| 1,377,244            | 0                                | 0          | 5,140,365    | 5,140,365                                |
| 4,729,047            | 0                                | 0          | 3,626,104    | 3,626,104                                |
| 8,444,019            | 0                                | 0          | 11,744,691   | 11,744,691                               |
| 2,250,103            | 0                                | 0          | 1,530,598    | 1,530,598                                |
| 3,622,266            | 0                                | 0          | 5,112,136    | 5,112,136                                |
| 2,313,736            | 5,671,001                        | 0          | 3,103,424    | 8,774,425                                |
| 1,518,112            | 8,620,228                        | 0          | 758,695      | 9,378,923                                |
| 20,421,398           | 0                                | 0          | 33,138,221   | 33,138,221                               |
| 5,332,106            | 0                                | 0          | 5,812,714    | 5,812,714                                |
| 118,826              | 0                                | 0          | 2,202,452    | 2,202,452                                |
| 130,218              | 0                                | 0          | 5,232,201    | 5,232,201                                |
| 8,673,773            | 0                                | 0          | 22,681,021   | 22,681,021                               |
| 186,751              | 0                                | 0          | 16,277,780   | 16,277,780                               |
| 107,365,000          | 163,661,000                      | 31,205,000 | 4,281,000    | 199,147,000                              |
| 3,691,360            | 0                                | 0          | (2,017,025)  | (2,017,025)                              |
| 1,046,844            | 0                                | 0          | 3,943,787    | 3,943,787                                |
| 7,406,868            | 0                                | 0          | 31,928,597   | 31,928,597                               |
| 29,765,741           | 0                                | 0          | 9,474,215    | 9,474,215                                |
| 5,827,345            | (186,721)                        | 1,501,036  | 282,382      | 1,596,697                                |
| 6,360,813            | 0                                | 0          | 8,923,333    | 8,923,333                                |
| 7,575,357            | 0                                | 0          | 19,694,787   | 19,694,787                               |
| 25,576,572           | 86,066,891                       | 0          | 37,015,062   | 123,081,953                              |
| 294,531              | 7,844,994                        | 0          | 1,645,611    | 9,490,605                                |
| 5,502,917            | 3,705,794                        | 0          | 12,893,936   | 16,599,730                               |
| 10,122,835           | 0                                | 0          | 13,452,676   | 13,452,676                               |
| 465,568              | 0                                | 0          | 1,874,528    | 1,874,528                                |
| 436,419              | 0                                | 0          | 270,668      | 270,668                                  |
| 342,664              | 0                                | 0          | 3,558,422    | 3,558,422                                |
| 128,869              | 6,676,182                        | 0          | 7,431,111    | 14,107,293                               |
| 95,014               | 0                                | 0          | 4,023,559    | 4,023,559                                |
| 5,583,293            | 0                                | 0          | 19,139,346   | 19,139,346                               |

Continued

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Net Assets/Fund Equity**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Current<br>Assets | Non-Current<br>Assets | Total<br>Assets | Current<br>Liabilities | Non-Current<br>Liabilities |
|------------------|------------|-------------------|-----------------------|-----------------|------------------------|----------------------------|
| Port Clinton     | Ottawa     | \$1,436,495       | \$3,047,186           | \$4,483,681     | \$990,706              | \$282,580                  |
| Waverly          | Pike       | 689,113           | 4,540,151             | 5,229,264       | 476,945                | 3,016,611                  |
| Aurora           | Portage    | 35,615,347        | 0                     | 35,615,347      | 10,130,974             | 0                          |
| Kent             | Portage    | 27,756,807        | 0                     | 27,756,807      | 5,064,377              | 0                          |
| Ravenna          | Portage    | 2,158,935         | 6,258,258             | 8,417,193       | 860,969                | 3,444,329                  |
| Eaton            | Preble     | 227,930           | 3,639,338             | 3,867,268       | 67,434                 | 207,105                    |
| Mansfield        | Richland   | 2,366,703         | 28,611,689            | 30,978,392      | 491,194                | 340,457                    |
| Shelby           | Richland   | 531,708           | 4,720,936             | 5,252,644       | 39,376                 | 93,138                     |
| Chillicothe      | Ross       | 2,698,252         | 21,937,506            | 24,635,758      | 493,646                | 4,435,192                  |
| Clyde            | Sandusky   | 2,187,415         | 19,017,821            | 21,205,236      | 95,620                 | 585,118                    |
| Fremont          | Sandusky   | 2,243,752         | 9,376,045             | 11,619,797      | 380,652                | 2,066,317                  |
| Portsmouth       | Scioto     | 918,900           | 543,299               | 1,462,199       | 290,103                | 836,536                    |
| Fostoria         | Seneca     | 197,613           | 11,261,080            | 11,458,693      | 203,633                | 4,422,698                  |
| Tiffin           | Seneca     | 7,879,716         | 8,482,801             | 16,362,517      | 228,018                | 7,900,000                  |
| Sidney           | Shelby     | 4,257,104         | 19,583,113            | 23,840,217      | 631,022                | 10,003,272                 |
| Alliance         | Stark      | 1,377,641         | 10,844,026            | 12,221,667      | 691,313                | 3,918,401                  |
| Canton           | Stark      | 11,557,476        | 51,992,591            | 63,550,067      | 501,390                | 21,128,161                 |
| Louisville       | Stark      | 846,597           | 3,278,814             | 4,125,411       | 225,352                | 2,604,491                  |
| Massillon        | Stark      | 3,834,683         | 22,921,379            | 26,756,062      | 819,904                | 20,518,590                 |
| North Canton     | Stark      | 1,536,929         | 4,753,064             | 6,289,993       | 118,560                | 27,664                     |
| Akron            | Summit     | 21,036,879        | 237,955,060           | 258,991,939     | 82,168,829             | 5,489,619                  |
| Barberton        | Summit     | 6,071,031         | 21,179,515            | 27,250,546      | 3,966,392              | 671,375                    |
| Hudson           | Summit     | 1,013,230         | 7,795,038             | 8,808,268       | 327,798                | 7,095,943                  |
| Tallmadge        | Summit     | 4,865,741         | 4,188,825             | 9,054,566       | 141,272                | 520,338                    |
| Cortland         | Trumbull   | 1,247,933         | 686,230               | 1,934,163       | (214,898)              | 686,230                    |
| Girard           | Trumbull   | 1,024,118         | 11,591,148            | 12,615,266      | 168,282                | 1,985,117                  |
| Hubbard          | Trumbull   | 2,080,028         | 4,232,234             | 6,312,262       | 95,829                 | 4,778,808                  |
| Niles            | Trumbull   | 4,183,398         | 1,540,375             | 5,723,773       | 459,536                | 4,561,273                  |
| Warren           | Trumbull   | 3,077,075         | 24,276,302            | 27,353,377      | 1,204,249              | 20,760,410                 |
| Dover            | Tuscarawas | 716,260           | 10,057,761            | 10,774,021      | 1,037,471              | 815,418                    |
| New Philadelphia | Tuscarawas | 1,693,592         | 7,134,566             | 8,828,158       | 776,998                | 4,978,675                  |
| Marysville       | Union      | 3,380,692         | 17,820,625            | 21,201,317      | 7,211,875              | 2,002,782                  |
| Franklin         | Warren     | 1,558,318         | 1,234,493             | 2,792,811       | 592,910                | 77,327                     |
| Lebanon          | Warren     | 5,741,843         | 20,085,919            | 25,827,762      | 576,048                | 8,838,366                  |
| Mason City       | Warren     | 12,128,849        | 34,552,408            | 46,681,257      | 257,249                | 6,920,000                  |
| Springboro       | Warren     | 4,161,905         | 22,244,247            | 26,406,152      | 348,777                | 3,989,822                  |
| Belpre           | Washington | 713,929           | 3,258,512             | 3,972,441       | 391,852                | 279,016                    |
| Marietta         | Washington | 1,910,111         | 8,202,026             | 10,112,137      | 548,334                | 1,192,759                  |
| Orrville         | Wayne      | 4,760,971         | 8,650,389             | 13,411,360      | 537,946                | 3,761,507                  |
| Rittman          | Wayne      | 953,761           | 7,429,164             | 8,382,925       | 324,641                | 3,204,699                  |
| Bowling Green    | Wood       | 3,275,819         | 33,182,628            | 36,458,447      | 4,691,475              | 268,575                    |
| Perrysburg       | Wood       | 2,595,538         | 31,570,726            | 34,166,264      | 7,503,509              | 9,042,914                  |
| Rossford         | Wood       | 130,401           | 4,913,422             | 5,043,823       | 33,708                 | 3,515,728                  |
| Upper Sandusky   | Wyandot    | 588,314           | 8,810,205             | 9,398,519       | 110,277                | 0                          |

| Total<br>Liabilities | Net Assets/Fund Equity           |            |              | Total Net<br>Assets/Retained<br>Earnings |
|----------------------|----------------------------------|------------|--------------|------------------------------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted | Unrestricted |                                          |
| \$1,273,286          | \$0                              | \$0        | \$3,210,395  | \$3,210,395                              |
| 3,493,556            | 0                                | 0          | 1,735,708    | 1,735,708                                |
| 10,130,974           | 0                                | 0          | 25,484,373   | 25,484,373                               |
| 5,064,377            | 0                                | 0          | 22,692,430   | 22,692,430                               |
| 4,305,298            | 0                                | 0          | 4,111,895    | 4,111,895                                |
| 274,539              | 0                                | 0          | 3,592,729    | 3,592,729                                |
| 831,651              | 0                                | 0          | 30,146,741   | 30,146,741                               |
| 132,514              | 4,720,936                        | 0          | 399,194      | 5,120,130                                |
| 4,928,838            | 15,233,091                       | 2,240,173  | 2,233,656    | 19,706,920                               |
| 680,738              | 0                                | 0          | 20,524,498   | 20,524,498                               |
| 2,446,969            | 0                                | 0          | 9,172,828    | 9,172,828                                |
| 1,126,639            | 0                                | 0          | 335,560      | 335,560                                  |
| 4,626,331            | 0                                | 0          | 6,832,362    | 6,832,362                                |
| 8,128,018            | 0                                | 0          | 8,234,499    | 8,234,499                                |
| 10,634,294           | 11,211,466                       | 0          | 1,994,457    | 13,205,923                               |
| 4,609,714            | 0                                | 0          | 7,611,953    | 7,611,953                                |
| 21,629,551           | 30,515,976                       | 0          | 11,404,540   | 41,920,516                               |
| 2,829,843            | 0                                | 0          | 1,295,568    | 1,295,568                                |
| 21,338,494           | 0                                | 0          | 5,417,568    | 5,417,568                                |
| 146,224              | 4,753,064                        | 0          | 1,390,705    | 6,143,769                                |
| 87,658,448           | 155,738,827                      | 4,733,407  | 10,861,257   | 171,333,491                              |
| 4,637,767            | 0                                | 0          | 22,612,779   | 22,612,779                               |
| 7,423,741            | 0                                | 0          | 1,384,527    | 1,384,527                                |
| 661,610              | 0                                | 0          | 8,392,956    | 8,392,956                                |
| 471,332              | 0                                | 0          | 1,462,831    | 1,462,831                                |
| 2,153,399            | 0                                | 0          | 10,461,867   | 10,461,867                               |
| 4,874,637            | 0                                | 0          | 1,437,625    | 1,437,625                                |
| 5,020,809            | 0                                | 0          | 702,964      | 702,964                                  |
| 21,964,659           | 0                                | 0          | 5,388,718    | 5,388,718                                |
| 1,852,889            | 8,215,347                        | 0          | 705,785      | 8,921,132                                |
| 5,755,673            | 0                                | 0          | 3,072,485    | 3,072,485                                |
| 9,214,657            | 7,603,909                        | 1,993,218  | 2,389,533    | 11,986,660                               |
| 670,237              | 0                                | 493        | 2,122,081    | 2,122,574                                |
| 9,414,414            | 0                                | 0          | 16,413,348   | 16,413,348                               |
| 7,177,249            | 0                                | 0          | 39,504,008   | 39,504,008                               |
| 4,338,599            | 17,381,276                       | 669,497    | 4,016,780    | 22,067,553                               |
| 670,868              | 2,843,599                        | 0          | 457,974      | 3,301,573                                |
| 1,741,093            | 0                                | 0          | 8,371,044    | 8,371,044                                |
| 4,299,453            | 4,653,105                        | 0          | 4,458,802    | 9,111,907                                |
| 3,529,340            | 4,052,819                        | 0          | 800,766      | 4,853,585                                |
| 4,960,050            | 0                                | 0          | 31,498,397   | 31,498,397                               |
| 16,546,423           | 0                                | 0          | 17,619,841   | 17,619,841                               |
| 3,549,436            | 0                                | 0          | 1,494,387    | 1,494,387                                |
| 110,277              | 0                                | 0          | 9,288,242    | 9,288,242                                |

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets/Fund Equity**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Operating Revenues | Expenses Less Depreciation | Depreciation | Operating Income/Loss | Non-Operating Revenue/Expense |
|-----------------|------------|--------------------|----------------------------|--------------|-----------------------|-------------------------------|
| Delphos         | Allen      | \$1,716,258        | \$1,186,684                | \$269,323    | \$260,251             | (\$274,510)                   |
| Ashland         | Ashland    | 2,486,096          | 1,497,293                  | 540,873      | 447,930               | (189,770)                     |
| Ashtabula       | Ashtabula  | 2,801,467          | 2,774,960                  | 441,307      | (414,800)             | (74,032)                      |
| Conneaut        | Ashtabula  | 1,566,703          | 759,635                    | 181,804      | 625,264               | (111,092)                     |
| Geneva          | Ashtabula  | 1,113,826          | 788,701                    | 167,072      | 158,053               | (194,509)                     |
| Athens          | Athens     | 2,495,613          | 1,777,435                  | 391,186      | 326,992               | (174,287)                     |
| Nelsonville     | Athens     | 773,396            | 493,492                    | 56,968       | 222,936               | (74,272)                      |
| St. Marys       | Auglaize   | 1,219,855          | 775,221                    | 333,207      | 111,427               | (84,218)                      |
| Wapakoneta      | Auglaize   | 1,491,007          | 829,276                    | 321,192      | 340,539               | (237,100)                     |
| Martins Ferry   | Belmont    | 273,123            | 252,154                    | 8,371        | 12,598                | 0                             |
| St. Clairsville | Belmont    | 790,027            | 775,499                    | 336,149      | (321,621)             | 190,471                       |
| Fairfield       | Butler     | 3,576,138          | 2,806,607                  | 940,523      | (170,992)             | (13,124)                      |
| Hamilton        | Butler     | 12,061,394         | 8,578,424                  | 0            | 3,482,970             | (1,744,526)                   |
| Middletown      | Butler     | 5,545,631          | 4,803,575                  | 758,801      | (16,745)              | 155,466                       |
| Monroe          | Butler     | 1,143,284          | 990,522                    | 1,618        | 151,144               | 0                             |
| Oxford          | Butler     | 3,559,750          | 1,421,744                  | 771,717      | 1,366,289             | (250,144)                     |
| Urbana          | Champiagn  | 1,926,734          | 1,189,215                  | 360,684      | 376,835               | (163,965)                     |
| New Carlisle    | Clark      | 642,227            | 490,075                    | 415,247      | (263,095)             | (44,378)                      |
| Springfield     | Clark      | 8,072,516          | 4,571,451                  | 2,244,427    | 1,256,638             | (330,325)                     |
| Milford         | Clermont   | 1,242,833          | 542,990                    | 279,552      | 420,291               | 563,998                       |
| Wilmington      | Clintion   | 1,426,604          | 997,689                    | 531,980      | (103,065)             | (880,796)                     |
| East Liverpool  | Columbiana | 1,132,108          | 743,342                    | 136,897      | 251,869               | (74,060)                      |
| East Palestine  | Columbiana | 969,868            | 426,546                    | 127,599      | 415,723               | (80,056)                      |
| Salem           | Columbiana | 2,539,769          | 1,939,310                  | 425,867      | 174,592               | 225,047                       |
| Coshocton       | Coshocton  | 1,162,994          | 1,199,290                  | 96,916       | (133,212)             | (109,263)                     |
| Bucyrus         | Crawford   | 1,824,444          | 880,489                    | 249,213      | 694,742               | (450,502)                     |
| Galion          | Crawford   | 1,815,842          | 1,314,174                  | 296,067      | 205,601               | (80,366)                      |
| Bay village     | Cuyahoga   | 1,452,715          | 1,359,228                  | 143,763      | (50,276)              | (125,205)                     |
| Bedford         | Cuyahoga   | 2,247,008          | 1,537,132                  | 441,494      | 268,382               | 110,142                       |
| Berea           | Cuyahoga   | 519,925            | 509,180                    | 123,726      | (112,981)             | (116,974)                     |
| Euclid          | Cuyahoga   | 10,331,984         | 7,270,950                  | 1,709,973    | 1,351,061             | (581,610)                     |
| Fairview Park   | Cuyahoga   | 1,921,433          | 1,408,567                  | 78,838       | 434,028               | (375,062)                     |
| Lakewood        | Cuyahoga   | 3,486,376          | 3,061,955                  | 935,485      | (511,064)             | 1,189,843                     |
| North Olmsted   | Cuyahoga   | 6,996,100          | 4,501,542                  | 1,286,800    | 1,207,758             | (852,038)                     |
| North Royalton  | Cuyahoga   | 4,553,059          | 2,220,554                  | 2,068,648    | 263,857               | (864,641)                     |
| Rocky River     | Cuyahoga   | 1,290,653          | 1,896,598                  | 2,313        | (608,258)             | (138,313)                     |
| Seven Hills     | Cuyahoga   | 370,304            | 276,082                    | 0            | 94,222                | 0                             |
| Strongsville    | Cuyahoga   | 8,640,971          | 5,953,360                  | 2,399,199    | 288,412               | 25,164                        |
| Westlake        | Cuyahoga   | 1,764,004          | 1,905,133                  | 953,172      | (1,094,301)           | (215,913)                     |
| Defiance        | Defiance   | 3,701,723          | 1,953,792                  | 618,515      | 1,129,416             | (82,485)                      |
| Delaware        | Delaware   | 3,909,949          | 2,619,899                  | 955,732      | 334,318               | 1,942,470                     |
| Sandusky        | Erie       | 5,887,722          | 3,504,890                  | 622,176      | 1,760,656             | (979,587)                     |
| Vermilion       | Erie       | 1,400,909          | 1,340,648                  | 145,452      | (85,191)              | 181,260                       |
| Pickerington    | Fairfield  | 1,723,624          | 1,243,701                  | 345,621      | 134,302               | (298,850)                     |
| Washington      | Fairfield  | 3,314,181          | 1,705,443                  | 0            | 1,608,738             | (675,722)                     |
| Bexley          | Franklin   | 1,674,878          | 1,522,491                  | 0            | 152,387               | 0                             |
| Columbus        | Franklin   | 143,122,000        | 74,585,000                 | 28,192,000   | 40,345,000            | (18,772,000)                  |
| Dublin          | Franklin   | 2,161,537          | 777,579                    | 979,794      | 404,164               | (273,841)                     |
| Gahanna         | Franklin   | 5,013,105          | 3,308,428                  | 358,016      | 1,346,661             | (33,309)                      |
| Grove City      | Franklin   | 491,823            | 439,199                    | 420,472      | (367,848)             | (35,776)                      |
| Reynoldsburg    | Franklin   | 3,296,641          | 3,193,399                  | 807,643      | (704,401)             | (126,205)                     |
| Upper Arlington | Franklin   | 679,076            | 416,123                    | 194,394      | 68,559                | (66,502)                      |

| Operating<br>Transfers-In | Operating<br>Transfers-Out | Capital<br>Contributions | Net Income/<br>Change in<br>Net Assets | Additions to<br>Property,<br>Plant and<br>Equipment | Deletions from<br>Property,<br>Plant and<br>Equipment | Net Working<br>Capital |
|---------------------------|----------------------------|--------------------------|----------------------------------------|-----------------------------------------------------|-------------------------------------------------------|------------------------|
| \$817,785                 | \$238,000                  | \$284,180                | \$849,706                              | \$67,727                                            | \$0                                                   | \$1,588,708            |
| 0                         | 0                          | 0                        | 258,160                                | 1,139,572                                           | (7,003)                                               | 3,690,958              |
| 0                         | 51,875                     | 360,753                  | (179,954)                              | 0                                                   | 0                                                     | 1,218,128              |
| 0                         | 0                          | 0                        | 514,172                                | 472,984                                             | 0                                                     | 79,816                 |
| 69,600                    | 0                          | 0                        | 33,144                                 | 126,717                                             | 0                                                     | 372,843                |
| 0                         | 181,437                    | 0                        | (28,732)                               | 69,156                                              | (2,399)                                               | 258,893                |
| 0                         | 0                          | 1,361                    | 150,025                                | 638,723                                             | 0                                                     | 114,318                |
| 0                         | 0                          | 0                        | 27,209                                 | 0                                                   | 0                                                     | 1,149,710              |
| 144,096                   | 18,111                     | 0                        | 229,424                                | 0                                                   | 0                                                     | 536,424                |
| 0                         | 12,983                     | 0                        | (385)                                  | 49,822                                              | 0                                                     | 43,262                 |
| 0                         | 0                          | 0                        | (131,150)                              | 0                                                   | 0                                                     | 98,756                 |
| 0                         | 0                          | 0                        | (184,116)                              | 0                                                   | 0                                                     | 4,702,404              |
| 0                         | 0                          | 0                        | 1,738,444                              | 0                                                   | 0                                                     | 11,233,601             |
| 0                         | 24,345                     | 120,708                  | 235,084                                | 0                                                   | 0                                                     | 7,561,075              |
| 0                         | 0                          | 0                        | 151,144                                | 0                                                   | 0                                                     | (571,105)              |
| 0                         | 0                          | 30,400                   | 1,146,545                              | 0                                                   | 0                                                     | 22,932,915             |
| 0                         | 0                          | 0                        | 212,870                                | 0                                                   | 0                                                     | 264,828                |
| 0                         | 50,000                     | 0                        | (357,473)                              | 0                                                   | 0                                                     | 282,281                |
| 21,918                    | 351,541                    | 0                        | 596,690                                | 0                                                   | 0                                                     | 9,745,994              |
| 0                         | 0                          | 13,707                   | 997,996                                | 111,266                                             | 0                                                     | 2,102,344              |
| 0                         | 0                          | 0                        | (983,861)                              | 63,065                                              | 0                                                     | 2,513,309              |
| 40,000                    | 222,189                    | 0                        | (4,380)                                | 56,795                                              | 0                                                     | 1,632,331              |
| 39,954                    | 234,538                    | 0                        | 141,083                                | 230,317                                             | (11,163)                                              | 76,827                 |
| 0                         | 0                          | 0                        | 399,639                                | 1,286,715                                           | (7,248)                                               | 5,200,372              |
| 0                         | 0                          | 0                        | (242,475)                              | 0                                                   | 0                                                     | 1,009,560              |
| 12,087                    | 4,173                      | 22,798                   | 274,952                                | 0                                                   | 0                                                     | 91,738                 |
| 0                         | 0                          | 0                        | 125,235                                | 216,475                                             | 0                                                     | 11,007                 |
| 0                         | 0                          | 0                        | (175,481)                              | 0                                                   | 0                                                     | 1,134,074              |
| 0                         | 0                          | 0                        | 378,524                                | 0                                                   | 0                                                     | 1,865,097              |
| 0                         | 10,000                     | 116,974                  | (122,981)                              | 0                                                   | 0                                                     | #VALUE!                |
| 1,463,000                 | 1,649,456                  | 0                        | 582,995                                | 0                                                   | 0                                                     | 5,569,148              |
| 0                         | 0                          | 0                        | 58,966                                 | 0                                                   | 0                                                     | 2,584,013              |
| 0                         | 232,498                    | 300,604                  | 746,885                                | 0                                                   | 0                                                     | 6,659,487              |
| 0                         | 261,066                    | 0                        | 94,654                                 | 319,826                                             | 0                                                     | 2,482,875              |
| 0                         | 0                          | 425,335                  | (175,449)                              | 0                                                   | (2,055,241)                                           | 5,796,762              |
| 2,250,000                 | 99,630                     | 0                        | 1,403,799                              | 0                                                   | 0                                                     | 615,890                |
| 0                         | 0                          | 0                        | 94,222                                 | 0                                                   | 0                                                     | 538,007                |
| 0                         | 0                          | 0                        | 313,576                                | 0                                                   | 0                                                     | 6,098,797              |
| 1,059,509                 | 175,625                    | 0                        | (426,330)                              | 0                                                   | 0                                                     | 11,264,517             |
| 0                         | 0                          | 0                        | 1,046,931                              | 1,203,799                                           | 0                                                     | 2,762,594              |
| 0                         | 0                          | 515,136                  | 2,791,924                              | 4,818,037                                           | 0                                                     | 6,720,794              |
| 0                         | 51,396                     | 0                        | 729,673                                | 0                                                   | 0                                                     | 685,569                |
| 0                         | 0                          | 0                        | 96,069                                 | N/A                                                 | N/A                                                   | (213,114)              |
| 0                         | 0                          | 1,201,188                | 1,036,640                              | 1,942,186                                           | 36,099                                                | 4,537,900              |
| 0                         | 0                          | 0                        | 933,016                                | 99,884                                              | 0                                                     | (2,661,361)            |
| 0                         | 0                          | 0                        | 152,387                                | 0                                                   | 0                                                     | 340,788                |
| 30,536,000                | 0                          | 0                        | 52,109,000                             | 0                                                   | 0                                                     | 60,454,000             |
| 0                         | 0                          | 992,253                  | 1,122,576                              | 753,638                                             | 0                                                     | 11,685,862             |
| 0                         | 318,191                    | 0                        | 995,161                                | 304,949                                             | 0                                                     | 5,845,211              |
| 0                         | 0                          | 506,577                  | 102,953                                | 0                                                   | 0                                                     | 1,298,718              |
| 222,475                   | 208,960                    | 1,348,001                | 530,910                                | 0                                                   | 0                                                     | 3,959,687              |
| 80,000                    | 0                          | 95,628                   | 177,685                                | 4,680                                               | (2,340)                                               | 263,787                |

Continued

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets/Fund Equity**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Operating<br>Revenues | Expenses Less<br>Depreciation | Depreciation | Operating<br>Income/Loss | Non-Operating<br>Revenue/Expense |
|-----------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|
| Westerville     | Franklin   | \$4,157,868           | \$3,850,267                   | \$409,800    | (\$102,199)              | \$121,438                        |
| Wauseon         | Fulton     | 981,704               | 587,591                       | 229,254      | 164,859                  | 363,751                          |
| Chardon         | Geauga     | 1,533,215             | 1,786,093                     | 152,409      | (405,287)                | (309,286)                        |
| Fairborn        | Greene     | 4,774,589             | 3,023,180                     | 913,868      | 837,541                  | (294,427)                        |
| Xenia           | Greene     | 2,925,000             | 2,135,000                     | 1,095,000    | (305,000)                | 0                                |
| Cambridge       | Guernsey   | 2,494,277             | 1,594,282                     | 220,836      | 679,159                  | (144,985)                        |
| Harrison        | Hamilton   | 1,315,036             | 840,584                       | 141,116      | 333,336                  | (336,062)                        |
| Loveland        | Hamilton   | 1,351,881             | 1,323,306                     | 59,050       | (30,475)                 | 0                                |
| Kenton          | Hardin     | 1,928,552             | 856,546                       | 516,265      | 555,741                  | (332,133)                        |
| Napoleon        | Henry      | 1,804,460             | 1,123,268                     | 303,615      | 377,577                  | (67,026)                         |
| Hillsboro       | Highland   | 1,179,558             | 892,916                       | 295,187      | (8,545)                  | (105,275)                        |
| Logan           | Hocking    | 972,709               | 556,992                       | 144,734      | 270,983                  | (177,717)                        |
| Bellevue        | Huron      | 1,889,684             | 876,380                       | 458,505      | 554,799                  | (260,216)                        |
| Norwalk         | Huron      | 2,043,787             | 1,235,852                     | 567,853      | 240,082                  | (183,396)                        |
| Jackson         | Jackson    | 2,513,591             | 1,036,442                     | 164,292      | 1,312,857                | (36,201)                         |
| Wellston        | Jackson    | 922,716               | 739,617                       | 272,622      | (89,523)                 | (47,960)                         |
| Mount Vernon    | Knox       | 2,432,129             | 1,774,502                     | 403,244      | 254,383                  | (98,890)                         |
| Eastlake        | Lake       | 1,475,423             | 1,445,421                     | 200,318      | (170,316)                | 0                                |
| Painesville     | Lake       | 3,032,627             | 2,704,484                     | 389,597      | (61,454)                 | 36,607                           |
| Wickliffe       | Lake       | 1,335,145             | 1,416,416                     | 170,529      | (251,800)                | 0                                |
| Willoughby      | Lake       | 3,185,803             | 2,705,264                     | 1,241,694    | (761,155)                | 409,587                          |
| Ironton         | Lawrence   | 1,028,366             | 602,837                       | 248,766      | 176,763                  | (102,029)                        |
| Heath           | Licking    | 1,975,904             | 1,172,318                     | 443,965      | 359,621                  | (227,847)                        |
| Newark          | Licking    | 5,264,896             | 2,923,281                     | 798,410      | 1,543,205                | (1,164,163)                      |
| Pataskala       | Licking    | 1,039,747             | 314,656                       | 99,324       | 625,767                  | (163,254)                        |
| Bellefontaine   | Logan      | 1,822,699             | 975,437                       | 156,034      | 691,228                  | (165,431)                        |
| Amherst         | Lorain     | 2,426,919             | 1,100,627                     | 269,060      | 1,057,232                | (101,489)                        |
| Avon            | Lorain     | 846,133               | 632,937                       | 311,221      | (98,025)                 | (55,879)                         |
| Elyria          | Lorain     | 11,844,976            | 9,555,836                     | 2,683,006    | (393,866)                | (1,161,149)                      |
| Oberlin         | Lorain     | 1,965,959             | 604,965                       | 500,487      | 860,507                  | (201,067)                        |
| Sheffield Lake  | Lorain     | 975,452               | 687,506                       | 88,006       | 199,940                  | 0                                |
| Maumee          | Lucas      | 1,313,041             | 1,752,881                     | 245,884      | (685,724)                | (751,804)                        |
| Oregon          | Lucas      | 2,462,877             | 1,671,532                     | 1,603,074    | (811,729)                | (369,758)                        |
| Sylvania        | Lucas      | 2,263,856             | 2,202,269                     | 483,619      | (422,032)                | 55,311                           |
| Toledo          | Lucas      | 34,463,000            | 24,931,000                    | 8,859,000    | 673,000                  | (2,847,000)                      |
| London          | Madison    | 1,521,227             | 620,688                       | 216,136      | 684,403                  | 42,648                           |
| Canfield        | Mahoning   | 887,082               | 844,395                       | 121,443      | (78,756)                 | (34,510)                         |
| Youngstown      | Mahoning   | 13,510,805            | 11,308,031                    | 2,036,008    | 166,766                  | (512,451)                        |
| Marion          | Marion     | 4,919,799             | 2,744,976                     | 790,191      | 1,384,632                | (546,093)                        |
| Celina          | Mercer     | 1,448,432             | 809,743                       | 265,444      | 373,245                  | (303,209)                        |
| Piqua           | Miami      | 2,641,913             | 2,316,117                     | 13,447       | 312,349                  | 124,586                          |
| Troy            | Miami      | 4,039,985             | 2,527,054                     | 695,097      | 817,834                  | 267,529                          |
| Dayton          | Montgomery | 40,681,646            | 20,343,714                    | 6,385,115    | 13,952,817               | (46,675)                         |
| Englewood       | Montgomery | 1,192,631             | 906,837                       | 344,667      | (58,873)                 | 84,050                           |
| Huber Heights   | Montgomery | 2,796,505             | 2,159,393                     | 210,470      | 426,642                  | 331,368                          |
| Miamisburg      | Montgomery | 1,549,810             | 1,370,019                     | 308,761      | (128,970)                | 8,408                            |
| Oakwood         | Montgomery | 1,068,240             | 1,176,000                     | 62,601       | (170,361)                | 59,472                           |
| Trotwood        | Montgomery | 888,311               | 752,828                       | 77,517       | 57,966                   | (44,774)                         |
| Union           | Montgomery | 607,145               | 470,930                       | 149,837      | (13,622)                 | (10,380)                         |
| Vandalia        | Montgomery | 1,131,789             | 1,184,453                     | 190,356      | (243,020)                | 441,667                          |
| West Carrollton | Montgomery | 807,664               | 834,559                       | 312,616      | (339,511)                | 414,993                          |
| Zanesville      | Muskingum  | 4,699,562             | 3,107,376                     | 766,745      | 825,441                  | (396,839)                        |



| Operating<br>Transfers-In | Operating<br>Transfers-Out | Capital<br>Contributions | Net Income/<br>Change in<br>Net Assets | Additions to<br>Property,<br>Plant and<br>Equipment | Deletions from<br>Property,<br>Plant and<br>Equipment | Net Working<br>Capital |
|---------------------------|----------------------------|--------------------------|----------------------------------------|-----------------------------------------------------|-------------------------------------------------------|------------------------|
| \$0                       | \$0                        | \$0                      | \$19,239                               | \$687,049                                           | \$0                                                   | \$3,322,154            |
| 0                         | 0                          | 0                        | 528,610                                | 487,915                                             | 0                                                     | 2,662,582              |
| 634,770                   | 634,770                    | 0                        | (714,573)                              | 0                                                   | 0                                                     | 3,047,628              |
| 0                         | 0                          | 0                        | 543,114                                | 974,328                                             | 0                                                     | 2,314,453              |
| 0                         | 0                          | 0                        | (305,000)                              | 499,000                                             | 0                                                     | 2,065,765              |
| 11,151                    | 39,146                     | 0                        | 506,179                                | 170,665                                             | (42,250)                                              | 506,179                |
| 500                       | 0                          | 0                        | (2,226)                                | 5,735,613                                           | 0                                                     | (2,794,858)            |
| 0                         | 63,300                     | 0                        | (93,775)                               | 0                                                   | 0                                                     | 610,023                |
| 0                         | 0                          | 0                        | 223,608                                | 7,276                                               | 0                                                     | 592,835                |
| 9,537                     | 0                          | 0                        | 320,088                                | 370,342                                             | 0                                                     | 4,066,371              |
| 0                         | 0                          | 0                        | (113,820)                              | 0                                                   | 0                                                     | 1,233,321              |
| 0                         | 0                          | 0                        | 93,266                                 | 121,232                                             | 0                                                     | 69,556                 |
| 0                         | 0                          | 120,083                  | 414,666                                | 175,392                                             | 0                                                     | 351,139                |
| 0                         | 0                          | 1,380,696                | 1,437,382                              | 1,590,155                                           | (41,142)                                              | 1,080,096              |
| 0                         | 0                          | 0                        | 1,276,656                              | 169,592                                             | (45,535)                                              | 5,041,899              |
| 0                         | 0                          | 0                        | (137,483)                              | 456,986                                             | 0                                                     | 394,034                |
| 0                         | 25,000                     | 0                        | 130,493                                | 257,043                                             | (10,006)                                              | 2,984,855              |
| 0                         | 0                          | 0                        | (170,316)                              | 171,430                                             | 0                                                     | 466,059                |
| 0                         | 200,000                    | 0                        | (224,847)                              | 0                                                   | 0                                                     | 2,367,559              |
| 0                         | 0                          | 0                        | (251,800)                              | 0                                                   | 0                                                     | (50,907)               |
| 0                         | 0                          | 159,407                  | (192,161)                              | 0                                                   | 0                                                     | 695,873                |
| 0                         | 85,650                     | 0                        | (10,916)                               | 38,998                                              | 0                                                     | 777,610                |
| 230,000                   | 0                          | 0                        | 361,774                                | 18,844                                              | 0                                                     | 2,065,803              |
| 575,842                   | 1,427,868                  | 0                        | (472,984)                              | 575,842                                             | (1,427,868)                                           | 3,532,560              |
| 0                         | 0                          | 0                        | 462,513                                | 765                                                 | 0                                                     | 995,564                |
| 0                         | 0                          | 0                        | 525,797                                | 499,738                                             | (203,738)                                             | 2,606,277              |
| 0                         | 0                          | 0                        | 955,743                                | 0                                                   | 0                                                     | 2,928,823              |
| 120,833                   | 403,161                    | 1,147,981                | 711,749                                | 0                                                   | 0                                                     | 693,744                |
| 0                         | 0                          | 0                        | (1,555,015)                            | 1,166,995                                           | 0                                                     | 4,587,222              |
| 548,564                   | 650,564                    | 0                        | 557,440                                | 0                                                   | 0                                                     | 3,531,726              |
| 0                         | 0                          | 0                        | 199,940                                | 37,876                                              | 0                                                     | 744,072                |
| 0                         | 0                          | 0                        | (1,437,528)                            | 174,525                                             | (223,010)                                             | 433,742                |
| 1,478,559                 | 554,813                    | 0                        | (257,741)                              | 2,928,704                                           | 6,561                                                 | 2,007,521              |
| 0                         | 303,683                    | 144,875                  | (525,529)                              | 463,865                                             | 0                                                     | 2,396,072              |
| 1,178,000                 | 117,000                    | 0                        | (1,113,000)                            | 0                                                   | 0                                                     | (3,430,000)            |
| 270,000                   | 296,253                    | 0                        | 700,798                                | 40,879                                              | 0                                                     | #VALUE!                |
| 0                         | 0                          | 0                        | (113,266)                              | 33,345                                              | 0                                                     | 730,556                |
| 0                         | 1,100,712                  | 0                        | (1,446,397)                            | 769,686                                             | 0                                                     | 7,384,356              |
| 0                         | 0                          | 0                        | 838,539                                | 50,122                                              | 149,056                                               | 4,980,267              |
| 0                         | 47,000                     | 0                        | 23,036                                 | 0                                                   | 0                                                     | 79,887                 |
| 0                         | 0                          | 0                        | 436,935                                | 0                                                   | 0                                                     | 252,405                |
| 0                         | 0                          | 0                        | 1,085,363                              | 1,456,605                                           | (779,007)                                             | 7,955,060              |
| 88,795                    | 0                          | 288,345                  | 14,283,282                             | 0                                                   | 0                                                     | 37,015,062             |
| 150,000                   | 14,000                     | 300,871                  | 462,048                                | 0                                                   | 0                                                     | 1,652,207              |
| 0                         | 0                          | 129,409                  | 887,419                                | 0                                                   | 0                                                     | 713,622                |
| 0                         | 19,843                     | 94,575                   | (45,830)                               | 2,939,058                                           | 0                                                     | 4,193,312              |
| 0                         | 55,086                     | 0                        | (165,975)                              | 17,021                                              | 0                                                     | 825,517                |
| 0                         | 0                          | 0                        | 13,192                                 | 0                                                   | 0                                                     | 35,511                 |
| 16,750                    | 0                          | 77,090                   | 69,838                                 | 46,019                                              | 0                                                     | 251,297                |
| 10,621                    | 0                          | 88,894                   | 298,162                                | 0                                                   | 0                                                     | 7,439,112              |
| 0                         | 0                          | 0                        | 75,482                                 | 237,616                                             | 0                                                     | 1,719,002              |
| 0                         | 11,468                     | 0                        | 417,134                                | 86,779                                              | 0                                                     | 3,061,388              |

Continued

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets/Fund Equity**  
**For the Year Ended December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Operating<br>Revenues | Expenses Less<br>Depreciation | Depreciation | Operating<br>Income/Loss | Non-Operating<br>Revenue/Expense |
|------------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|
| Port Clinton     | Ottawa     | \$1,302,744           | \$879,828                     | \$40,952     | \$381,964                | \$1,868,843                      |
| Waverly          | Pike       | 825,036               | 522,609                       | 29,622       | 272,805                  | 0                                |
| Aurora           | Portage    | 2,398,424             | 1,170,023                     | 662,830      | 565,571                  | (178,974)                        |
| Kent             | Portage    | 3,711,714             | 2,529,933                     | 669,615      | 512,166                  | 1,022,190                        |
| Ravenna          | Portage    | 2,271,194             | 2,817,388                     | 366,118      | (912,312)                | 0                                |
| Eaton            | Preble     | 813,870               | 475,200                       | 239,029      | 99,641                   | 67,645                           |
| Mansfield        | Richland   | 5,300,947             | 5,274,709                     | 1,569,563    | (1,543,325)              | (2,498,102)                      |
| Shelby           | Richland   | 651,975               | 677,046                       | 263,260      | (288,331)                | 4,278                            |
| Chillicothe      | Ross       | 2,902,600             | 2,039,687                     | 551,474      | 311,439                  | 618,114                          |
| Clyde            | Sandusky   | 1,316,832             | 1,338,638                     | 538,162      | (559,968)                | 115,506                          |
| Fremont          | Sandusky   | 3,359,169             | 2,610,148                     | 556,349      | 192,672                  | (67,992)                         |
| Portsmouth       | Scioto     | 2,254,733             | 1,892,149                     | 68,615       | 293,969                  | (16,128)                         |
| Fostoria         | Seneca     | 1,962,473             | 1,356,997                     | 229,120      | 376,356                  | 1,149,097                        |
| Tiffin           | Seneca     | 2,651,976             | 1,362,340                     | 386,491      | 903,145                  | (89,739)                         |
| Sidney           | Shelby     | 3,213,919             | 1,548,570                     | 590,199      | 1,075,150                | (51,097)                         |
| Alliance         | Stark      | 3,331,554             | 2,676,377                     | 381,148      | 274,029                  | (207,643)                        |
| Canton           | Stark      | 11,245,738            | 7,324,071                     | 2,122,528    | 1,799,139                | (731,086)                        |
| Louisville       | Stark      | 665,837               | 652,666                       | 173,019      | (159,848)                | 95,640                           |
| Massillon        | Stark      | 5,297,311             | 7,861,068                     | 550,495      | (3,114,252)              | (187,416)                        |
| North Canton     | Stark      | 1,648,105             | 1,509,732                     | 312,225      | (173,852)                | (2,502)                          |
| Akron            | Summit     | 35,295,797            | 22,458,357                    | 6,824,622    | 6,012,818                | (2,458,159)                      |
| Barberton        | Summit     | 3,581,281             | 2,558,421                     | 901,144      | 121,716                  | (580,829)                        |
| Hudson           | Summit     | 1,910,273             | 1,995,820                     | 170,373      | (255,920)                | (296,112)                        |
| Tallmadge        | Summit     | 2,380,475             | 2,107,495                     | 182,692      | 90,288                   | 14,580                           |
| Cortland         | Trumbull   | 1,043,889             | 790,317                       | 161,318      | 92,254                   | 103,921                          |
| Girard           | Trumbull   | 1,572,405             | 1,039,430                     | 17,191       | 515,784                  | (110,477)                        |
| Hubbard          | Trumbull   | 1,207,621             | 642,113                       | 371,368      | 194,140                  | (243,088)                        |
| Niles            | Trumbull   | 2,683,862             | 1,508,844                     | 133,224      | 1,041,794                | (514,997)                        |
| Warren           | Trumbull   | 6,886,760             | 5,388,255                     | 2,071,469    | (572,964)                | (772,794)                        |
| Dover            | Tuscarawas | 1,937,077             | 1,246,796                     | 392,872      | 297,409                  | (91,715)                         |
| New Philadelphia | Tuscarawas | 1,556,215             | 1,893,790                     | 146,402      | (483,977)                | 668,079                          |
| Marysville       | Union      | 4,237,785             | 1,849,187                     | 655,098      | 1,733,500                | (330,432)                        |
| Franklin         | Warren     | 2,706,719             | 2,224,351                     | 85,890       | 396,478                  | 32,885                           |
| Lebanon          | Warren     | 2,309,101             | 1,607,356                     | 390,601      | 311,144                  | (30,689)                         |
| Mason City       | Warren     | 5,532,399             | 3,866,031                     | 0            | 1,666,368                | (69,689)                         |
| Springboro       | Warren     | 1,571,655             | 1,113,824                     | 402,587      | 55,244                   | 1,721,674                        |
| Belpre           | Washington | 1,772,671             | 1,362,406                     | 118,299      | 291,966                  | (27,260)                         |
| Marietta         | Washington | 1,995,703             | 1,766,319                     | 114,692      | 114,692                  | 52,760                           |
| Orrville         | Wayne      | 1,944,671             | 1,191,048                     | 527,389      | 226,234                  | (133,380)                        |
| Rittman          | Wayne      | 965,130               | 672,840                       | 280,264      | 12,026                   | (177,953)                        |
| Bowling Green    | Wood       | 3,566,475             | 2,344,420                     | 1,999,296    | (777,241)                | (75,965)                         |
| Perrysburg       | Wood       | 3,390,380             | 1,611,786                     | 823,314      | 955,280                  | (916,592)                        |
| Rossford         | Wood       | 443,695               | 221,838                       | 119,563      | 102,294                  | (157,433)                        |
| Upper Sandusky   | Wyandot    | 1,242,929             | 850,675                       | 236,259      | 155,995                  | 0                                |

| Operating<br>Transfers-In | Operating<br>Transfers-Out | Capital<br>Contributions | Net Income/<br>Change in<br>Net Assets | Additions to<br>Property,<br>Plant and<br>Equipment | Deletions from<br>Property,<br>Plant and<br>Equipment | Net Working<br>Capital |
|---------------------------|----------------------------|--------------------------|----------------------------------------|-----------------------------------------------------|-------------------------------------------------------|------------------------|
| \$0                       | \$0                        | \$5,315                  | \$2,256,122                            | \$2,335,751                                         | \$1,300                                               | \$445,789              |
| 0                         | 0                          | 0                        | 272,805                                | 3,138,615                                           | 0                                                     | 212,168                |
| 148,750                   | 48,750                     | 2,489,753                | 2,976,350                              | 2,971,357                                           | (51,500)                                              | 25,484,373             |
| 0                         | 0                          | 0                        | 1,534,356                              | 1,516,024                                           | 0                                                     | 22,692,430             |
| 329,104                   | 0                          | 805,054                  | 221,846                                | 142,187                                             | 0                                                     | 1,297,966              |
| 0                         | 0                          | 0                        | 167,286                                | 231,448                                             | 0                                                     | 160,496                |
| 215,945                   | 0                          | 0                        | (3,825,482)                            | 353,120                                             | (2,141,469)                                           | 1,875,509              |
| 0                         | 0                          | 488,819                  | 204,766                                | 0                                                   | 0                                                     | 492,332                |
| 30,000                    | 3,728                      | 0                        | 955,825                                | 0                                                   | 0                                                     | 2,204,606              |
| 0                         | 0                          | 0                        | (444,462)                              | 545,033                                             | 0                                                     | 2,091,795              |
| 0                         | 0                          | 131,470                  | 256,150                                | 624,792                                             | 65,471                                                | 1,863,100              |
| 50,000                    | 0                          | 0                        | 327,841                                | 210,460                                             | (146,679)                                             | 628,797                |
| 21,280                    | 55,000                     | 0                        | 1,491,733                              | 0                                                   | 0                                                     | (6,020)                |
| 0                         | 0                          | 0                        | 813,406                                | 355,869                                             | 0                                                     | 7,651,698              |
| 0                         | 0                          | (1,895)                  | 1,022,158                              | 0                                                   | 0                                                     | 3,626,082              |
| 0                         | 0                          | 169,599                  | 235,985                                | 0                                                   | 0                                                     | 686,328                |
| 143,156                   | 0                          | 0                        | 1,211,209                              | 0                                                   | 0                                                     | 11,056,086             |
| 0                         | 0                          | 0                        | (64,208)                               | 10,255                                              | 0                                                     | 621,245                |
| 0                         | 0                          | 0                        | (3,301,668)                            | 13,703,425                                          | (256,095)                                             | 3,014,779              |
| 0                         | 0                          | 55,432                   | (120,922)                              | 0                                                   | 0                                                     | 1,418,369              |
| 4,482,831                 | 1,013,002                  | 0                        | 7,024,488                              | 0                                                   | 0                                                     | (61,131,950)           |
| 120,000                   | 720,000                    | 600,000                  | (459,113)                              | 889,364                                             | 0                                                     | 2,104,639              |
| 653,000                   | 0                          | 0                        | 100,968                                | 236,528                                             | 0                                                     | 685,432                |
| 0                         | (93,719)                   | 0                        | 198,587                                | 0                                                   | 0                                                     | 4,724,469              |
| 0                         | 0                          | 0                        | 196,175                                | 35,100                                              | 0                                                     | 881,641                |
| 0                         | 0                          | 0                        | 405,307                                | 14,135                                              | 0                                                     | 855,836                |
| 0                         | 0                          | 0                        | (48,948)                               | 20,107                                              | 0                                                     | 1,984,199              |
| 0                         | 0                          | 0                        | 526,797                                | 114,710                                             | 0                                                     | 3,723,862              |
| 0                         | 0                          | 0                        | (1,345,758)                            | 60,435                                              | 0                                                     | 1,872,826              |
| 0                         | 7,125                      | 44,472                   | 243,041                                | 0                                                   | 0                                                     | (321,211)              |
| 0                         | 0                          | 0                        | 184,102                                | 4,403,077                                           | 0                                                     | 916,594                |
| 0                         | 0                          | 30,000                   | 1,433,068                              | 0                                                   | 0                                                     | (3,831,183)            |
| 0                         | 22,000                     | 0                        | 407,363                                | 28,851                                              | (11,701)                                              | 965,408                |
| 0                         | 53,341                     | 0                        | 227,114                                | 0                                                   | 0                                                     | 5,165,795              |
| 0                         | 100,463                    | 0                        | 1,496,216                              | 0                                                   | 0                                                     | 11,871,600             |
| 0                         | 35,000                     | 0                        | 1,741,918                              | 0                                                   | 0                                                     | 3,813,128              |
| 0                         | 80,000                     | 36,784                   | 221,490                                | 0                                                   | 0                                                     | 322,077                |
| 0                         | 0                          | 108,352                  | 275,804                                | 562,529                                             | (13,883)                                              | 1,361,777              |
| 0                         | 0                          | 0                        | 92,854                                 | 0                                                   | 0                                                     | 4,223,025              |
| 0                         | 0                          | 63,680                   | (102,247)                              | 0                                                   | 0                                                     | 629,120                |
| 0                         | 0                          | 0                        | (853,206)                              | 2,211,583                                           | (37,701)                                              | (1,415,656)            |
| 95,768                    | 0                          | 1,143,063                | 1,277,519                              | 3,858,927                                           | 2,700                                                 | (4,907,971)            |
| 0                         | 0                          | 0                        | (55,139)                               | 0                                                   | 0                                                     | 96,693                 |
| 0                         | 0                          | 6,025,610                | 6,181,605                              | 139,915                                             | 0                                                     | 478,037                |

**Sewer Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Long-Term Obligations          |                                   |            |                                   | Total<br>Long-Term<br>Liabilities |
|-----------------|------------|--------------------------------|-----------------------------------|------------|-----------------------------------|-----------------------------------|
|                 |            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans      | Other<br>Long-Term<br>Obligations |                                   |
| Delphos         | Allen      | \$4,018,442                    | \$0                               | \$0        | \$387,325                         | \$4,405,767                       |
| Ashland         | Ashland    | 0                              | 0                                 | 0          | 3,645,927                         | 3,645,927                         |
| Ashtabula       | Ashtabula  | 0                              | 0                                 | 1,544,489  | 214,879                           | 1,759,368                         |
| Conneaut        | Ashtabula  | 375,444                        | 0                                 | 2,558,296  | 50,795                            | 2,984,535                         |
| Geneva          | Ashtabula  | 0                              | 0                                 | 4,122,791  | 0                                 | 4,122,791                         |
| Athens          | Athens     | 0                              | 0                                 | 3,550,068  | 0                                 | 3,550,068                         |
| Nelsonville     | Athens     | 2,189,885                      | 0                                 | 0          | 0                                 | 2,189,885                         |
| St. Marys       | Auglaize   | 0                              | 1,297,018                         | 0          | 53,023                            | 1,350,041                         |
| Wapakoneta      | Auglaize   | 3,516,177                      | 0                                 | 0          | 640,940                           | 4,157,117                         |
| Martins Ferry   | Belmont    | 0                              | 0                                 | 0          | 3,087                             | 3,087                             |
| St. Clairsville | Belmont    | 1,202,065                      | 0                                 | 0          | 0                                 | 1,202,065                         |
| Fairfield       | Butler     | 0                              | 0                                 | 10,502,496 | 154,926                           | 10,657,422                        |
| Hamilton        | Butler     | 0                              | 26,688,707                        | 7,712,448  | 709,863                           | 35,111,018                        |
| Middletown      | Butler     | 645,000                        | 0                                 | 0          | 186,384                           | 831,384                           |
| Monroe          | Butler     | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Oxford          | Butler     | 0                              | 0                                 | 7,767,033  | 89,951                            | 7,856,984                         |
| Urbana          | Champaign  | 0                              | 0                                 | 3,080,011  | 14,889                            | 3,094,900                         |
| New Carlisle    | Clark      | N/A                            | N/A                               | N/A        | N/A                               | N/A                               |
| Springfield     | Clark      | 18,417,665                     | 0                                 | 0          | 328,987                           | 18,746,652                        |
| Milford         | Clermont   | 606,650                        | 0                                 | 0          | 24,840                            | 631,490                           |
| Wilmington      | Clinton    | 0                              | 2,713,652                         | 0          | 0                                 | 2,713,652                         |
| East Liverpool  | Columbiana | 0                              | 0                                 | 894,724    | 0                                 | 894,724                           |
| East Palestine  | Columbiana | 2,070,000                      | 0                                 | 3,216,501  | 0                                 | 5,286,501                         |
| Salem           | Columbiana | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Coshocton       | Coshocton  | 2,205,000                      | 0                                 | 0          | 104,467                           | 2,309,467                         |
| Bucyrus         | Crawford   | 1,926,437                      | 0                                 | 5,250,300  | 20,107                            | 7,196,844                         |
| Galion          | Crawford   | 461,156                        | 0                                 | 0          | 285,629                           | 746,785                           |
| Bay village     | Cuyahoga   | 0                              | 0                                 | 578,117    | 62,070                            | 640,187                           |
| Bedford         | Cuyahoga   | 710,000                        | 0                                 | 7,522,668  | 75,354                            | 8,308,022                         |
| Berea           | Cuyahoga   | 0                              | 0                                 | 1,795,602  | 49,148                            | 1,844,750                         |
| Euclid          | Cuyahoga   | 1,845,000                      | 0                                 | 21,522,045 | 505,206                           | 23,872,251                        |
| Fairview Park   | Cuyahoga   | 460,000                        | 0                                 | 443,067    | 402,283                           | 1,305,350                         |
| Lakewood        | Cuyahoga   | 0                              | 5,775,000                         | 954,732    | 5,399,798                         | 12,129,530                        |
| North Olmsted   | Cuyahoga   | 14,116,350                     | 0                                 | 0          | 0                                 | 14,116,350                        |
| North Royalton  | Cuyahoga   | 0                              | 0                                 | 23,293,865 | 187,551                           | 23,481,416                        |
| Rocky River     | Cuyahoga   | 0                              | 0                                 | 328,239    | 73,877                            | 402,116                           |
| Seven Hills     | Cuyahoga   | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Strongsville    | Cuyahoga   | 4,733,741                      | 0                                 | 0          | 2,223,417                         | 6,957,158                         |
| Westlake        | Cuyahoga   | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Defiance        | Defiance   | 2,108,640                      | 0                                 | 13,560,900 | 187,419                           | 15,856,959                        |
| Delaware        | Delaware   | 7,735,000                      | 0                                 | 0          | 144,617                           | 7,879,617                         |
| Sandusky        | Erie       | 0                              | 400,000                           | 13,994,885 | 160,443                           | 14,555,328                        |
| Vermilion       | Erie       | 900,000                        | 530,000                           | 1,207,565  | 75,417                            | 2,712,982                         |
| Pickerington    | Fairfield  | 4,510,000                      | 0                                 | 995,584    | 12,894                            | 5,518,478                         |
| Washington      | Fairfield  | 3,465,463                      | 0                                 | 0          | 0                                 | 3,465,463                         |
| Bexley          | Franklin   | 0                              | 0                                 | 0          | 62,908                            | 62,908                            |
| Columbus        | Franklin   | 605,285,000                    | 0                                 | 0          | 0                                 | 605,285,000                       |
| Dublin          | Franklin   | 0                              | 0                                 | 15,374,019 | 0                                 | 15,374,019                        |
| Gahanna         | Franklin   | 200,000                        | 0                                 | 0          | 33,133                            | 233,133                           |
| Grove City      | Franklin   | 0                              | 0                                 | 1,033,608  | 22,638                            | 1,056,246                         |
| Reynoldsburg    | Franklin   | 1,907,835                      | 0                                 | 868,824    | 38,096                            | 2,814,755                         |
| Upper Arlington | Franklin   | 2,257,860                      | 0                                 | 0          | 0                                 | 2,257,860                         |

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**Sewer Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Long-Term Obligations          |                                   |            |                                   | Total<br>Long-Term<br>Liabilities |
|-----------------|------------|--------------------------------|-----------------------------------|------------|-----------------------------------|-----------------------------------|
|                 |            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans      | Other<br>Long-Term<br>Obligations |                                   |
| Westerville     | Franklin   | \$0                            | \$0                               | \$0        | \$72,954                          | \$72,954                          |
| Wauseon         | Fulton     | 0                              | 0                                 | 1,608,670  | 0                                 | 1,608,670                         |
| Chardon         | Geauga     | 0                              | 0                                 | 11,899,514 | 0                                 | 11,899,514                        |
| Fairborn        | Greene     | 2,492,602                      | 0                                 | 3,662,632  | 0                                 | 6,155,234                         |
| Xenia           | Greene     | 0                              | 0                                 | 8,342,000  | 0                                 | 8,342,000                         |
| Cambridge       | Guernsey   | 0                              | 0                                 | 2,622,416  | 128,611                           | 2,751,027                         |
| Harrison        | Hamilton   | 0                              | 2,860,000                         | 0          | 963,458                           | 3,823,458                         |
| Loveland        | Hamilton   | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Kenton          | Hardin     | 200,000                        | 0                                 | 13,586,096 | 0                                 | 13,786,096                        |
| Napoleon        | Henry      | 0                              | 3,005,000                         | 0          | 4,170,854                         | 7,175,854                         |
| Hillsboro       | Highland   | 0                              | 1,515,000                         | 0          | 0                                 | 1,515,000                         |
| Logan           | Hocking    | 0                              | 1,870,284                         | 0          | 0                                 | 1,870,284                         |
| Bellevue        | Huron      | 0                              | 0                                 | 2,942,822  | 0                                 | 2,942,822                         |
| Norwalk         | Huron      | 0                              | 0                                 | 3,215,010  | 0                                 | 3,215,010                         |
| Jackson         | Jackson    | 0                              | 260,000                           | 0          | 185,220                           | 445,220                           |
| Wellston        | Jackson    | 0                              | 0                                 | 4,687,050  | 0                                 | 4,687,050                         |
| Mount Vernon    | Knox       | 1,765,000                      | 0                                 | 0          | 0                                 | 1,765,000                         |
| Eastlake        | Lake       | 0                              | 0                                 | 0          | 27,374                            | 27,374                            |
| Painesville     | Lake       | 760,000                        | 0                                 | 270,081    | 250,292                           | 1,280,373                         |
| Wickliffe       | Lake       | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Willoughby      | Lake       | 6,131,851                      | 0                                 | 0          | 394,350                           | 6,526,201                         |
| Ironton         | Lawrence   | 0                              | 0                                 | 1,263,251  | 0                                 | 1,263,251                         |
| Heath           | Licking    | 0                              | 0                                 | 4,621,273  | 0                                 | 4,621,273                         |
| Newark          | Licking    | 0                              | 0                                 | 7,675,584  | 0                                 | 7,675,584                         |
| Pataskala       | Licking    | 0                              | 0                                 | 0          | 2,236,467                         | 2,236,467                         |
| Bellefontaine   | Logan      | 3,535,000                      | 0                                 | 0          | 0                                 | 3,535,000                         |
| Amherst         | Lorain     | 1,905,000                      | 0                                 | 96,324     | 66,910                            | 2,068,234                         |
| Avon            | Lorain     | 252,000                        | 0                                 | 1,071,526  | 47,794                            | 1,371,320                         |
| Elyria          | Lorain     | 234,120                        | 0                                 | 16,232,981 | 0                                 | 16,467,101                        |
| Oberlin         | Lorain     | 0                              | 1,580,000                         | 3,576,194  | 0                                 | 5,156,194                         |
| Sheffield Lake  | Lorain     | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Maumee          | Lucas      | 0                              | 0                                 | 0          | 90,009                            | 90,009                            |
| Oregon          | Lucas      | 2,810,000                      | 0                                 | 5,392,691  | 0                                 | 8,202,691                         |
| Sylvania        | Lucas      | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Toledo          | Lucas      | 0                              | 30,281,000                        | 0          | 0                                 | 30,281,000                        |
| London          | Madison    | 10,000                         | 0                                 | 3,473,680  | 0                                 | 3,483,680                         |
| Canfield        | Mahoning   | 552,000                        | 0                                 | 351,224    | 0                                 | 903,224                           |
| Youngstown      | Mahoning   | 525,000                        | 0                                 | 4,608,073  | 561,055                           | 5,694,128                         |
| Marion          | Marion     | 2,520,000                      | 0                                 | 0          | 26,685,220                        | 29,205,220                        |
| Celina          | Mercer     | 0                              | 5,491,332                         | 0          | 18,408                            | 5,509,740                         |
| Piqua           | Miami      | 825,000                        | 0                                 | 4,594,213  | 78,835                            | 5,498,048                         |
| Troy            | Miami      | 7,145,000                      | 0                                 | 0          | 104,416                           | 7,249,416                         |
| Dayton          | Montgomery | 0                              | 0                                 | 17,894,159 | 0                                 | 17,894,159                        |
| Englewood       | Montgomery | 0                              | 175,000                           | 0          | 41,596                            | 216,596                           |
| Huber Heights   | Montgomery | 0                              | 0                                 | 4,794,738  | 0                                 | 4,794,738                         |
| Miamisburg      | Montgomery | 2,655,000                      | 4,240,000                         | 0          | 48,465                            | 6,943,465                         |
| Oakwood         | Montgomery | 0                              | 0                                 | 0          | 323,235                           | 323,235                           |
| Trotwood        | Montgomery | 0                              | 0                                 | 0          | 54,002                            | 54,002                            |
| Union           | Montgomery | 228,219                        | 0                                 | 0          | 0                                 | 228,219                           |
| Vandalia        | Montgomery | 0                              | 0                                 | 0          | 8,001                             | 8,001                             |
| West Carrollton | Montgomery | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Zanesville      | Muskingum  | 0                              | 1,260,000                         | 4,029,128  | 0                                 | 5,289,128                         |

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**Sewer Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2002**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Long-Term Obligations          |                                   |            |                                   | Total<br>Long-Term<br>Liabilities |
|------------------|------------|--------------------------------|-----------------------------------|------------|-----------------------------------|-----------------------------------|
|                  |            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans      | Other<br>Long-Term<br>Obligations |                                   |
| Port Clinton     | Ottawa     | \$205,000                      | \$0                               | \$27,300   | \$50,280                          | \$282,580                         |
| Waverly          | Pike       | 0                              | 0                                 | 3,016,611  | 0                                 | 3,016,611                         |
| Aurora           | Portage    | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Kent             | Portage    | 0                              | 0                                 | 0          | 0                                 | 0                                 |
| Ravenna          | Portage    | 0                              | 0                                 | 3,416,000  | 28,329                            | 3,444,329                         |
| Eaton            | Preble     | 0                              | 0                                 | 207,105    | 0                                 | 207,105                           |
| Mansfield        | Richland   | 0                              | 0                                 | 0          | 340,457                           | 340,457                           |
| Shelby           | Richland   | 0                              | 0                                 | 0          | 93,138                            | 93,138                            |
| Chillicothe      | Ross       | 0                              | 1,210,000                         | 44,242     | 3,180,950                         | 4,435,192                         |
| Clyde            | Sandusky   | 0                              | 0                                 | 539,334    | 45,784                            | 585,118                           |
| Fremont          | Sandusky   | 1,870,000                      | 0                                 | 196,317    | 0                                 | 2,066,317                         |
| Portsmouth       | Scioto     | 0                              | 0                                 | 836,536    | 0                                 | 836,536                           |
| Fostoria         | Seneca     | 450,000                        | 0                                 | 3,972,698  | 0                                 | 4,422,698                         |
| Tiffin           | Seneca     | 2,525,000                      | 0                                 | 0          | 5,375,000                         | 7,900,000                         |
| Sidney           | Shelby     | 9,925,000                      | 0                                 | 0          | 78,272                            | 10,003,272                        |
| Alliance         | Stark      | 0                              | 3,625,000                         | 0          | 293,401                           | 3,918,401                         |
| Canton           | Stark      | 3,517,500                      | 0                                 | 15,157,320 | 2,453,341                         | 21,128,161                        |
| Louisville       | Stark      | 0                              | 0                                 | 0          | 2,604,491                         | 2,604,491                         |
| Massillon        | Stark      | 920,000                        | 0                                 | 1,436,507  | 18,162,083                        | 20,518,590                        |
| North Canton     | Stark      | 0                              | 0                                 | 0          | 27,664                            | 27,664                            |
| Akron            | Summit     | 76,467                         | 2,225,000                         | 3,188,152  | 0                                 | 5,489,619                         |
| Barberton        | Summit     | 0                              | 0                                 | 0          | 671,375                           | 671,375                           |
| Hudson           | Summit     | 0                              | 0                                 | 7,095,943  | 0                                 | 7,095,943                         |
| Tallmadge        | Summit     | 0                              | 0                                 | 0          | 520,338                           | 520,338                           |
| Cortland         | Trumbull   | 675,222                        | 0                                 | 0          | 11,008                            | 686,230                           |
| Girard           | Trumbull   | 0                              | 0                                 | 1,985,117  | 0                                 | 1,985,117                         |
| Hubbard          | Trumbull   | 0                              | 4,585,000                         | 193,808    | 0                                 | 4,778,808                         |
| Niles            | Trumbull   | 0                              | 0                                 | 4,561,273  | 0                                 | 4,561,273                         |
| Warren           | Trumbull   | 5,560,000                      | 0                                 | 15,200,410 | 0                                 | 20,760,410                        |
| Dover            | Tuscarawas | 685,000                        | 0                                 | 0          | 130,418                           | 815,418                           |
| New Philadelphia | Tuscarawas | 0                              | 0                                 | 4,978,675  | 0                                 | 4,978,675                         |
| Marysville       | Union      | 1,568,000                      | 410,000                           | 0          | 24,782                            | 2,002,782                         |
| Franklin         | Warren     | 0                              | 0                                 | 0          | 77,327                            | 77,327                            |
| Lebanon          | Warren     | 0                              | 8,814,096                         | 0          | 24,270                            | 8,838,366                         |
| Mason City       | Warren     | 0                              | 6,920,000                         | 0          | 0                                 | 6,920,000                         |
| Springboro       | Warren     | 79,600                         | 3,835,000                         | 0          | 75,222                            | 3,989,822                         |
| Belpre           | Washington | 0                              | 0                                 | 268,066    | 10,950                            | 279,016                           |
| Marietta         | Washington | 735,000                        | 0                                 | 457,759    | 0                                 | 1,192,759                         |
| Orrville         | Wayne      | 0                              | 0                                 | 3,655,128  | 106,379                           | 3,761,507                         |
| Rittman          | Wayne      | 0                              | 1,154,600                         | 2,041,249  | 8,850                             | 3,204,699                         |
| Bowling Green    | Wood       | 0                              | 0                                 | 0          | 268,575                           | 268,575                           |
| Perrysburg       | Wood       | 0                              | 0                                 | 9,042,914  | 0                                 | 9,042,914                         |
| Rossford         | Wood       | 1,819,260                      | 1,696,468                         | 0          | 0                                 | 3,515,728                         |
| Upper Sandusky   | Wyandot    | 0                              | 0                                 | 0          | 0                                 | 0                                 |



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**Electric Enterprise Fund**  
**Summary Data from the Statement of Net Assets/Fund Equity**  
**As of December 31, 2002**

**All Cities Reporting Under GAAP**

| City            | County     | Current<br>Assets | Non-Current<br>Assets | Total<br>Assets | Current<br>Liabilities | Long-Term<br>Liabilities |
|-----------------|------------|-------------------|-----------------------|-----------------|------------------------|--------------------------|
| St. Marys       | Auglaize   | \$3,467,227       | \$13,219,551          | \$16,686,778    | \$4,015,122            | \$4,757,879              |
| Wapakoneta      | Auglaize   | 11,287,383        | 6,511,628             | 17,799,011      | 601,646                | 156,492                  |
| St. Clairsville | Belmont    | 4,568,084         | 1,073,928             | 5,642,012       | 1,605,356              | 43,014                   |
| Hamilton        | Butler     | 19,764,399        | 171,334,994           | 191,099,393     | 10,175,494             | 180,512,878              |
| Galion          | Crawford   | 2,220,006         | 9,253,129             | 11,473,135      | 9,570,630              | 2,678,313                |
| Cleveland       | Cuyahoga   | 93,690,000        | 313,571,000           | 407,261,000     | 22,066,000             | 218,161,000              |
| Columbus        | Franklin   | 7,151,000         | 77,511,000            | 84,662,000      | 38,699,926             | 27,074                   |
| Westerville     | Franklin   | 21,404,282        | 39,984,933            | 61,389,215      | 1,922,471              | 3,405,182                |
| Napoleon        | Henry      | 9,549,374         | 12,149,800            | 21,699,174      | 797,514                | 3,695,000                |
| Jackson         | Jackson    | 7,627,289         | 3,026,930             | 10,654,219      | 6,256,004              | 4,114,756                |
| Painesville     | Lake       | 24,649,392        | 11,596,131            | 36,245,523      | 1,376,348              | 6,298,341                |
| Amherst         | Lorain     | 4,094,143         | 5,313,104             | 9,407,247       | 415,511                | 3,796,017                |
| Oberlin         | Lorain     | 6,986,936         | 9,070,975             | 16,057,911      | 1,346,408              | 2,000,000                |
| Celina          | Mercer     | 6,872,163         | 13,724,792            | 20,596,955      | 4,803,470              | 933,921                  |
| Piqua           | Miami      | 10,836,983        | 32,713,496            | 43,550,479      | 1,371,156              | 3,244,546                |
| Shelby          | Richland   | 4,704,514         | 13,137,421            | 17,841,935      | 637,933                | 4,443,896                |
| Clyde           | Sandusky   | 8,078,428         | 9,993,657             | 18,072,085      | 248,258                | 8,363,504                |
| Hudson          | Summit     | 17,916,833        | 3,720,872             | 21,637,705      | 5,108,899              | 2,475,000                |
| Hubbard         | Trumbull   | 5,126,252         | 2,282,242             | 7,408,494       | 909,349                | 1,922,714                |
| Niles           | Trumbull   | 12,898,519        | 11,002,597            | 23,901,116      | 560,283                | 253,033                  |
| Dover           | Tuscarawas | 4,634,317         | 26,216,555            | 30,850,872      | 7,454,649              | 8,384,826                |
| Lebanon         | Warren     | 14,617,724        | 16,436,272            | 31,053,996      | 4,946,127              | 11,467,909               |
| Orrville        | Wayne      | 15,687,618        | 29,337,586            | 45,025,204      | 3,020,346              | 12,514,735               |
| Bowling Green   | Wood       | 6,828,264         | 26,890,596            | 33,718,860      | 10,589,739             | 9,041,566                |

| Total<br>Liabilities | Net Assets                       |             |              | Total<br>Net Assets |
|----------------------|----------------------------------|-------------|--------------|---------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted  | Unrestricted |                     |
| \$8,773,001          | \$721,094                        | \$4,068,705 | \$3,123,978  | \$7,913,777         |
| 758,138              | 6,425,222                        | 0           | 10,615,651   | 17,040,873          |
| 1,648,370            | 0                                | 0           | 3,993,642    | 3,993,642           |
| 190,688,372          | (24,766,471)                     | 0           | 25,177,492   | 411,021             |
| 12,248,943           | 0                                | 0           | (775,808)    | (775,808)           |
| 240,227,000          | 76,938,000                       | 4,059,000   | 86,037,000   | 167,034,000         |
| 38,727,000           | 41,417,000                       | 4,154,000   | 364,000      | 45,935,000          |
| 5,327,653            | 0                                | 0           | 56,061,562   | 56,061,562          |
| 4,492,514            | 0                                | 0           | 17,206,660   | 17,206,660          |
| 10,370,760           | 0                                | 0           | 283,459      | 283,459             |
| 7,674,689            | 0                                | 0           | 28,570,834   | 28,570,834          |
| 4,211,528            | 1,239,178                        | 0           | 3,956,541    | 5,195,719           |
| 3,346,408            | 0                                | 0           | 12,711,503   | 12,711,503          |
| 5,737,391            | 8,769,622                        | 0           | 6,089,942    | 14,859,564          |
| 4,615,702            | 0                                | 0           | 38,934,777   | 38,934,777          |
| 5,081,829            | 12,155,383                       | 0           | 604,723      | 12,760,106          |
| 8,611,762            | 0                                | 0           | 9,460,323    | 9,460,323           |
| 7,583,899            | 0                                | 0           | 14,053,806   | 14,053,806          |
| 2,832,063            | 0                                | 0           | 4,576,431    | 4,576,431           |
| 813,316              | 0                                | 0           | 23,087,800   | 23,087,800          |
| 15,839,475           | 4,879,708                        | 3,634,618   | 6,497,071    | 15,011,397          |
| 16,414,036           | 0                                | 0           | 14,639,960   | 14,639,960          |
| 15,535,081           | 11,434,736                       | 1,500,000   | 16,555,387   | 29,490,123          |
| 19,631,305           | 0                                | 0           | 14,087,555   | 14,087,555          |

**Electric Enterprise Fund**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets /Fund Equity**  
**For the Year Ended December 31, 2002**

**All Cities Reporting Under GAAP**

| <u>City</u>     | <u>County</u> | <u>Operating<br/>Revenues</u> | <u>Expenses Less<br/>Depreciation</u> | <u>Depreciation</u> | <u>Operating<br/>Income/Loss</u> | <u>Non-Operating<br/>Revenues/<br/>Expenses</u> |
|-----------------|---------------|-------------------------------|---------------------------------------|---------------------|----------------------------------|-------------------------------------------------|
| St. Marys       | Auglaize      | \$9,358,264                   | \$9,444,574                           | \$404,264           | (\$490,574)                      | (\$343,521)                                     |
| Wapakoneta      | Auglaize      | 7,537,314                     | 6,062,504                             | 210,040             | 1,264,770                        | 56,874                                          |
| St. Clairsville | Belmont       | 2,514,235                     | 2,091,879                             | 96,425              | 325,931                          | (16,159)                                        |
| Hamilton        | Butler        | 54,555,349                    | 38,159,724                            | 9,378,626           | 7,016,999                        | (8,180,868)                                     |
| Galion          | Crawford      | 7,323,735                     | 8,907,919                             | 539,109             | (2,123,293)                      | (427,090)                                       |
| Cleveland       | Cuyahoga      | 141,690,000                   | 103,050,000                           | 15,685,000          | 22,955,000                       | (3,386,000)                                     |
| Columbus        | Franklin      | 56,168,000                    | 49,860,000                            | 3,316,000           | 2,992,000                        | (677,000)                                       |
| Westerville     | Franklin      | 22,088,050                    | 17,229,455                            | 1,853,493           | 3,005,102                        | (208,197)                                       |
| Napoleon        | Henry         | 11,244,419                    | 11,007,877                            | 321,259             | (84,717)                         | 150,717                                         |
| Jackson         | Jackson       | 10,299,193                    | 8,125,609                             | 105,554             | 2,068,030                        | (694,323)                                       |
| Painesville     | Lake          | 19,230,094                    | 15,402,889                            | 786,339             | 3,040,866                        | 1,694,822                                       |
| Amherst         | Lorain        | 6,367,435                     | 4,797,539                             | 463,259             | 1,106,637                        | (257,288)                                       |
| Oberlin         | Lorain        | 8,454,651                     | 7,019,780                             | 830,717             | 604,154                          | (68,641)                                        |
| Celina          | Mercer        | 10,394,089                    | 9,426,066                             | 604,695             | 363,328                          | 201,839                                         |
| Piqua           | Miami         | 16,711,885                    | 15,056,214                            | 1,572,358           | 83,313                           | 191,907                                         |
| Shelby          | Richland      | 9,918,189                     | 8,470,589                             | 838,004             | 609,596                          | (111,853)                                       |
| Clyde           | Sandusky      | 7,692,474                     | 6,105,707                             | 361,925             | 1,224,842                        | (801,147)                                       |
| Hudson          | Summit        | 13,291,974                    | 10,987,778                            | 116,730             | 2,187,466                        | (72,434)                                        |
| Hubbard         | Trumbull      | 4,229,929                     | 4,060,608                             | 71,179              | 98,142                           | (9,185)                                         |
| Niles           | Trumbull      | 20,940,837                    | 19,597,896                            | 307,262             | 1,035,679                        | (594,071)                                       |
| Dover           | Tuscarawas    | 13,430,716                    | 12,015,310                            | 954,588             | 460,818                          | (924,636)                                       |
| Lebanon         | Warren        | 13,426,533                    | 10,742,761                            | 970,729             | 1,713,043                        | (576,098)                                       |
| Orrville        | Wayne         | 18,427,773                    | 17,566,833                            | 1,869,836           | (1,008,896)                      | (1,017,718)                                     |
| Bowling Green   | Wood          | 25,127,624                    | 23,075,647                            | 1,006,874           | 1,045,103                        | (113,870)                                       |

| Operating<br>Transfers-In | Operating<br>Transfers-Out | Capital<br>Contributions | Change in<br>Net Assets | Additions to<br>Property,<br>Plant and<br>Equipment | Deletions from<br>Property,<br>Plant and<br>Equipment | Net Working<br>Capital |
|---------------------------|----------------------------|--------------------------|-------------------------|-----------------------------------------------------|-------------------------------------------------------|------------------------|
| \$731,651                 | \$0                        | \$0                      | (\$102,444)             | \$0                                                 | \$0                                                   | (\$547,895)            |
| 703,108                   | 22,216                     | 0                        | 2,002,536               | 0                                                   | 0                                                     | 10,685,737             |
| 0                         | 0                          | 0                        | 309,772                 | 0                                                   | 0                                                     | 2,962,728              |
| 0                         | 0                          | 0                        | (1,163,869)             | 0                                                   | 0                                                     | 9,588,905              |
| 0                         | 0                          | 0                        | (2,550,383)             | 930,083                                             | 0                                                     | (7,350,624)            |
| 0                         | 0                          | 0                        | 19,569,000              | 0                                                   | 0                                                     | 71,624,000             |
| 29,600,000                | 0                          | 0                        | 31,915,000              | 0                                                   | 0                                                     | (31,548,926)           |
| 0                         | 50,000                     | 0                        | 2,746,905               | 4,772,555                                           | 440,154                                               | 19,481,811             |
| 245,002                   | 0                          | 0                        | 311,002                 | 1,500,719                                           | 0                                                     | 8,751,860              |
| 0                         | 3,500,000                  | 0                        | (2,126,293)             | 536,506                                             | (5,685)                                               | 1,371,285              |
| 0                         | (965,067)                  | 0                        | 5,700,755               | 0                                                   | 0                                                     | 23,273,044             |
| 0                         | 0                          | 0                        | 849,349                 | 0                                                   | 0                                                     | 3,678,632              |
| 1,316,667                 | 1,594,167                  | 0                        | 258,013                 | 0                                                   | 0                                                     | 5,640,528              |
| 0                         | 0                          | 0                        | 565,167                 | 0                                                   | 0                                                     | 2,068,693              |
| 0                         | 0                          | 0                        | 275,220                 | 0                                                   | 0                                                     | 9,465,827              |
| 90,000                    | 0                          | 0                        | 587,743                 | 0                                                   | 0                                                     | 4,066,581              |
| 311,651                   | 0                          | 0                        | 735,346                 | 97,148                                              | 0                                                     | 7,830,170              |
| 0                         | 7,458                      | 0                        | 2,107,574               | 1,250,694                                           | 0                                                     | 12,807,934             |
| 0                         | 0                          | 0                        | 88,957                  | 2,061,055                                           | 0                                                     | 4,216,903              |
| 0                         | 0                          | 0                        | 441,608                 | 319,362                                             | 0                                                     | 12,338,236             |
| 0                         | 0                          | 0                        | (463,818)               | 0                                                   | 0                                                     | (2,820,332)            |
| 68,000                    | (121,921)                  | 0                        | 1,326,866               | 0                                                   | 0                                                     | 9,671,597              |
| 793,326                   | 0                          | 0                        | (1,233,288)             | 0                                                   | 0                                                     | 12,667,272             |
| 0                         | 0                          | 0                        | 931,233                 | 3,464,905                                           | 1,904,296                                             | (3,761,475)            |

**Electric Enterprise Fund**  
**Long - Term Obligations**  
**As of December 31, 2002**

**All Cities Reporting Under GAAP**

| City            | County     | Long-Term Obligations          |                                   |           |                                   | Total<br>Long-Term<br>Liabilities |
|-----------------|------------|--------------------------------|-----------------------------------|-----------|-----------------------------------|-----------------------------------|
|                 |            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans     | Other<br>Long-Term<br>Obligations |                                   |
| St. Marys       | Auglaize   | \$1,793,198                    | \$2,797,274                       | \$167,407 | \$0                               | \$4,757,879                       |
| Wapakoneta      | Auglaize   | 0                              | 0                                 | 0         | 0                                 | 0                                 |
| St. Clairsville | Belmont    | 43,014                         | 0                                 | 0         | 0                                 | 43,014                            |
| Hamilton        | Butler     | 0                              | 178,169,906                       | 0         | 2,342,972                         | 180,512,878                       |
| Galion          | Crawford   | 2,485,178                      | 0                                 | 0         | 193,135                           | 2,678,313                         |
| Cleveland       | Cuyahoga   | 0                              | 218,161,000                       | 0         | 0                                 | 218,161,000                       |
| Columbus        | Franklin   | 27,074                         | 0                                 | 0         | 0                                 | 27,074                            |
| Westerville     | Franklin   | 3,028,380                      | 0                                 | 0         | 376,802                           | 3,405,182                         |
| Napoleon        | Henry      | 0                              | 2,795,000                         | 0         | 900,000                           | 3,695,000                         |
| Jackson         | Jackson    | 0                              | 4,114,756                         | 0         | 0                                 | 4,114,756                         |
| Painesville     | Lake       | 3,138,097                      | 2,595,000                         | 0         | 565,244                           | 6,298,341                         |
| Amherst         | Lorain     | 1,905,000                      | 0                                 | 0         | 1,891,017                         | 3,796,017                         |
| Oberlin         | Lorain     | 0                              | 0                                 | 0         | 2,000,000                         | 2,000,000                         |
| Celina          | Mercer     | 0                              | 0                                 | 0         | 933,921                           | 933,921                           |
| Piqua           | Miami      | 2,808,600                      | 0                                 | 0         | 435,946                           | 3,244,546                         |
| Shelby          | Richland   | 0                              | 0                                 | 0         | 4,443,896                         | 4,443,896                         |
| Clyde           | Sandusky   | 0                              | 8,355,000                         | 0         | 8,504                             | 8,363,504                         |
| Hudson          | Summit     | 2,475,000                      | 0                                 | 0         | 0                                 | 2,475,000                         |
| Hubbard         | Trumbull   | 0                              | 0                                 | 0         | 1,922,714                         | 1,922,714                         |
| Niles           | Trumbull   | 0                              | 0                                 | 0         | 253,033                           | 253,033                           |
| Dover           | Tuscarawas | 300,000                        | 7,835,000                         | 0         | 249,826                           | 8,384,826                         |
| Lebanon         | Warren     | 0                              | 11,386,854                        | 0         | 81,055                            | 11,467,909                        |
| Orrville        | Wayne      | 0                              | 12,193,434                        | 0         | 321,301                           | 12,514,735                        |
| Bowling Green   | Wood       | 0                              | 0                                 | 0         | 9,041,566                         | 9,041,566                         |

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**General Long-Term Obligations**  
**As of December 31, 2002**

**All Cities Reporting Under GAAP**

| City              | County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|-------------------|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Delphos           | Allen      | \$0                            | \$0                            | \$0               | \$0              |
| Ashland           | Ashland    | 0                              | 0                              | 3,772,000         | 0                |
| Ashtabula         | Ashtabula  | 3,046,293                      | 40,000                         | 0                 | 644,121          |
| Conneaut          | Ashtabula  | 2,880,000                      | 0                              | 1,023,500         | 1,713,717        |
| Geneva            | Ashtabula  | 165,000                        | 965,000                        | 221,751           | 5,223            |
| Athens            | Athens     | 5,710,000                      | 15,000                         | 4,100,000         | 0                |
| Nelsonville       | Athens     | 1,825,000                      | 0                              | 0                 | 4,592            |
| St. Marys         | Auglaize   | 1,250,000                      | 261,930                        | 137,000           | 0                |
| Wapakoneta        | Auglaize   | 3,425,000                      | 0                              | 263,059           | 0                |
| Martins Ferry     | Belmont    | 99,349                         | 0                              | 0                 | 0                |
| St. Clairsville   | Belmont    | 0                              | 85,000                         | 0                 | 0                |
| Fairfield         | Butler     | 8,945,000                      | 130,000                        | 0                 | 0                |
| Hamilton          | Butler     | 34,165,000                     | 2,938,459                      | 0                 | 0                |
| Middletown        | Butler     | 14,695,000                     | 2,955,296                      | 0                 | 0                |
| Monroe            | Butler     | 4,575,000                      | 1,380,100                      | 0                 | 0                |
| Oxford            | Butler     | 3,570,000                      | 0                              | 0                 | 0                |
| Urbana            | Champaign  | 3,193,000                      | 0                              | 0                 | 0                |
| New Carlisle      | Clark      | 158,000                        | 0                              | 0                 | 0                |
| Springfield       | Clark      | 17,400,000                     | 329,000                        | 0                 | 0                |
| Milford           | Clermont   | 3,265,000                      | 0                              | 0                 | 0                |
| Wilmington        | Clinton    | 2,975,000                      | 0                              | 0                 | 0                |
| East Liverpool    | Columbiana | 0                              | 0                              | 399,919           | 1,736,441        |
| East Palestine    | Columbiana | 0                              | 0                              | 8,000             | 0                |
| Salem             | Columbiana | 300,000                        | 147,000                        | 0                 | 261,838          |
| Coshocton         | Coshocton  | 1,005,000                      | 80,000                         | 0                 | 0                |
| Bucyrus           | Crawford   | 0                              | 180,000                        | 0                 | 150,000          |
| Galion            | Crawford   | 465,000                        | 0                              | 77,490            | 0                |
| Bay village       | Cuyahoga   | 7,140,000                      | 40,000                         | 0                 | 0                |
| Beachwood         | Cuyahoga   | 0                              | 8,209,000                      | 0                 | 0                |
| Bedford           | Cuyahoga   | 11,855,000                     | 850,000                        | 0                 | 722,711          |
| Berea             | Cuyahoga   | 12,305,561                     | 1,695,000                      | 800,000           | 0                |
| Brecksville       | Cuyahoga   | 4,874,400                      | 4,772,000                      | 1,000,000         | 561,624          |
| Broadview Heights | Cuyahoga   | 4,270,479                      | 2,664,443                      | 1,436,430         | 5,861,002        |
| Brook Park        | Cuyahoga   | 4,836,000                      | 0                              | 0                 | 0                |
| Brooklyn          | Cuyahoga   | 3,417,806                      | 160,000                        | 2,650,000         | 1,612,388        |
| Cleveland         | Cuyahoga   | 319,085,000                    | 85,475,000                     | 3,500,000         | 0                |
| Cleveland Heights | Cuyahoga   | 24,070,000                     | 1,840,000                      | 2,614,000         | 0                |
| Euclid            | Cuyahoga   | 29,710,000                     | 1,560,000                      | 0                 | 2,606,540        |
| Fairview Park     | Cuyahoga   | 3,655,000                      | 0                              | 0                 | 1,766,548        |
| Garfield Heights  | Cuyahoga   | 22,360,304                     | 1,532,696                      | 0                 | 0                |
| Highland Heights  | Cuyahoga   | 10,153,020                     | 6,101,980                      | 0                 | 3,075,676        |
| Independence      | Cuyahoga   | 2,700,000                      | 0                              | 10,400,000        | 77,821           |
| Lakewood          | Cuyahoga   | 25,186,400                     | 155,000                        | 0                 | 707,537          |
| Maple Heights     | Cuyahoga   | 7,743,133                      | 69,347                         | 0                 | 3,197,556        |
| Mayfield Heights  | Cuyahoga   | 30,000                         | 100,000                        | 0                 | 0                |



| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities |
|-------------------|-------------------------|-----------------------------|-----------------------------------|
| \$252,331         | \$194,282               | \$66,901                    | \$513,514                         |
| 0                 | 677,983                 | 165,000                     | 4,614,983                         |
| 9,021             | 2,263,045               | 705,679                     | 6,708,159                         |
| 0                 | 675,899                 | 0                           | 6,293,116                         |
| 12,492            | 399,787                 | 80,000                      | 1,849,253                         |
| 0                 | 699,502                 | 297,828                     | 10,822,330                        |
| 472,071           | 44,583                  | 111,102                     | 2,457,348                         |
| 0                 | 237,546                 | 0                           | 1,886,476                         |
| 0                 | 394,160                 | 0                           | 4,082,219                         |
| 0                 | 19,050                  | 247,292                     | 365,691                           |
| 8,551             | 82,705                  | 39,989                      | 216,245                           |
| 311,088           | 1,625,261               | 0                           | 11,011,349                        |
| 0                 | 4,657,191               | 0                           | 41,760,650                        |
| 154,502           | 3,318,987               | 3,078,799                   | 24,202,584                        |
| 352,513           | 31,540                  | 2,000,000                   | 8,339,153                         |
| 35,187            | 434,913                 | 0                           | 4,040,100                         |
| 0                 | 1,092,412               | 0                           | 4,285,412                         |
| 212,560           | 30,197                  | 39,154                      | 439,911                           |
| 570,000           | 5,168,000               | (39,000)                    | 23,428,000                        |
| 0                 | 138,985                 | 82,298                      | 3,486,283                         |
| 0                 | 363,085                 | 327,382                     | 3,665,467                         |
| 145,230           | 378,903                 | 1,163,350                   | 3,823,843                         |
| 200,545           | 214,913                 | 0                           | 423,458                           |
| 0                 | 212,908                 | 0                           | 921,746                           |
| 6,974             | 511,485                 | 104,488                     | 1,707,947                         |
| 6,744             | 284,252                 | 333,294                     | 954,290                           |
| 282,869           | 443,188                 | 337,936                     | 1,606,483                         |
| 0                 | 1,269,775               | 0                           | 8,449,775                         |
| 0                 | 3,850,000               | 1,378,330                   | 13,437,330                        |
| 111,432           | 1,015,936               | 215,424                     | 14,770,503                        |
| 0                 | 790,598                 | 756,581                     | 16,347,740                        |
| 0                 | 555,463                 | 0                           | 11,763,487                        |
| 0                 | 735,846                 | 291,991                     | 15,260,191                        |
| 1,263,712         | 1,979,080               | 66,413                      | 8,145,205                         |
| 337,119           | 1,658,437               | 4,372,460                   | 14,208,210                        |
| 238,000           | 0                       | 266,690,000                 | 674,988,000                       |
| 642,769           | 3,416,797               | 0                           | 32,583,566                        |
| 824,883           | 6,179,931               | 1,765,000                   | 42,646,354                        |
| 165,036           | 1,458,499               | 1,903,425                   | 8,948,508                         |
| 333,565           | 3,978,697               | 899,519                     | 29,104,781                        |
| 122,747           | 727,814                 | 203,935                     | 20,385,172                        |
| 11,374            | 363,325                 | 452,399                     | 14,004,919                        |
| 453,260           | 0                       | 3,311,676                   | 29,813,873                        |
| 18,677            | 1,810,100               | 532,657                     | 13,371,470                        |
| 0                 | 1,567,659               | 166,895                     | 1,864,554                         |

Continued

**General Long-Term Obligations**  
**As of December 31, 2002**

**All Cities Reporting Under GAAP**

| City                 | County    | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|----------------------|-----------|--------------------------------|--------------------------------|-------------------|------------------|
| Middleburg Heights   | Cuyahoga  | \$1,580,290                    | \$116,935                      | \$0               | \$0              |
| North Olmsted        | Cuyahoga  | 45,622,450                     | 0                              | 0                 | 2,865,462        |
| North Royalton       | Cuyahoga  | 2,291,300                      | 630,703                        | 0                 | 0                |
| Olmstead Falls       | Cuyahoga  | 0                              | 0                              | 4,545,000         | 0                |
| Parma                | Cuyahoga  | 17,970,083                     | 2,709,903                      | 0                 | 7,711,516        |
| Parma Heights        | Cuyahoga  | 3,445,000                      | 446,747                        | 0                 | 1,265,648        |
| Pepper Pike          | Cuyahoga  | 5,240,000                      | 358,138                        | 0                 | 368,258          |
| Richmond Heights     | Cuyahoga  | 5,593,572                      | 6,446                          | 0                 | 2,636,949        |
| Rocky River          | Cuyahoga  | 7,215,000                      | 865,000                        | 0                 | 0                |
| Seven Hills          | Cuyahoga  | 13,072,994                     | 975,000                        | 340,000           | 41,045           |
| Solon                | Cuyahoga  | 22,570,000                     | 1,060,714                      | 7,500,000         | 3,551,460        |
| South Euclid         | Cuyahoga  | 3,208,030                      | 460,000                        | 8,900,000         | 1,146,332        |
| Strongsville         | Cuyahoga  | 30,885,000                     | 2,210,000                      | 284,069           | 0                |
| University Heights   | Cuyahoga  | 1,530,000                      | 0                              | 0                 | 561,507          |
| Warrensville Heights | Cuyahoga  | 4,853,546                      | 1,171,446                      | 1,975,000         | 0                |
| Westlake             | Cuyahoga  | 27,129,174                     | 1,999,000                      | 0                 | 224,942          |
| Greenville           | Darke     | 2,855,000                      | 0                              | 0                 | 436,825          |
| Defiance             | Defiance  | 315,000                        | 690,121                        | 762,388           | 0                |
| Delaware             | Delaware  | 5,655,000                      | 0                              | 1,145,000         | 0                |
| Powell               | Delaware  | 16,030,000                     | 0                              | 0                 | 0                |
| Huron                | Erie      | 1,861,564                      | 233,972                        | 240,904           | 703,222          |
| Sandusky             | Erie      | 19,212,333                     | 2,787,605                      | 1,629,640         | 57,186           |
| Vermilion            | Erie      | 2,115,120                      | 83,880                         | 0                 | 0                |
| Lancaster            | Fairfield | 0                              | 356,000                        | 0                 | 3,415,635        |
| Pickerington         | Fairfield | 0                              | 0                              | 0                 | 0                |
| Washington           | Fairfield | 620,000                        | 0                              | 3,400,602         | 0                |
| Bexley               | Franklin  | 3,690,000                      | 0                              | 0                 | 0                |
| Columbus             | Franklin  | 740,280,000                    | 0                              | 5,038,000         | 0                |
| Dublin               | Franklin  | 62,579,000                     | 0                              | 475,000           | 7,993,876        |
| Gahanna              | Franklin  | 2,685,000                      | 0                              | 1,500,395         | 0                |
| Grandview Heights    | Franklin  | 535,000                        | 930,000                        | 0                 | 962,772          |
| Grove City           | Franklin  | 5,900,000                      | 227,563                        | 6,000,000         | 2,758,551        |
| Hillard              | Franklin  | 18,397,730                     | 590,000                        | 0                 | 0                |
| Reynoldsburg         | Franklin  | 18,960,030                     | 60,000                         | 0                 | 983,929          |
| Upper Arlington      | Franklin  | 15,264,546                     | 0                              | 0                 | 288,966          |
| Westerville          | Franklin  | 26,870,005                     | 0                              | 394,687           | 0                |
| Whitehall            | Franklin  | 3,785,000                      | 0                              | 0                 | 0                |
| Worthington          | Franklin  | 10,289,272                     | 290,728                        | 0                 | 0                |
| Wauseon              | Fulton    | 0                              | 0                              | 0                 | 0                |
| Chardon              | Geauga    | 1,930,000                      | 0                              | 1,900,000         | 0                |
| Bellbrook            | Greene    | 0                              | 0                              | 0                 | 0                |
| Fairborn             | Greene    | 1,770,000                      | 1,694,000                      | 4,995,833         | 0                |
| Xenia                | Greene    | 1,315,000                      | 0                              | 0                 | 0                |
| Cambridge            | Guernsey  | 350,000                        | 0                              | 0                 | 35,535           |
| Blue Ash             | Hamilton  | 10,795,000                     | 0                              | 9,500,000         | 0                |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities |
|-------------------|-------------------------|-----------------------------|-----------------------------------|
| \$0               | \$1,172,434             | \$0                         | \$2,869,659                       |
| 0                 | 3,349,310               | 749,736                     | 52,586,958                        |
| 225,183           | 1,823,028               | 595,940                     | 5,566,154                         |
| 202,758           | 300,621                 | 4,286,475                   | 9,334,854                         |
| 2,205,912         | 2,454,279               | 1,369,247                   | 34,420,940                        |
| 70,115            | 373,400                 | 429,825                     | 6,030,735                         |
| 0                 | 429,553                 | 0                           | 6,395,949                         |
| 0                 | 725,554                 | 482,651                     | 9,445,172                         |
| 1,117             | 2,975,027               | 716,398                     | 11,772,542                        |
| 0                 | 321,898                 | 0                           | 14,750,937                        |
| 0                 | 2,328,678               | 342,954                     | 37,353,806                        |
| 0                 | 983,676                 | 345,924                     | 15,043,962                        |
| 0                 | 1,692,098               | 1,499,065                   | 36,570,232                        |
| 82,933            | 1,012,003               | 315,753                     | 3,502,196                         |
| 1,292,694         | 1,528,102               | 0                           | 10,820,788                        |
| 0                 | 3,139,524               | 551,440                     | 33,044,080                        |
| 0                 | 502,703                 | 237,316                     | 4,031,844                         |
| 0                 | 506,919                 | 0                           | 2,274,428                         |
| 0                 | 2,483,282               | 553,296                     | 9,836,578                         |
| 0                 | 81,164                  | 23,561                      | 16,134,725                        |
| 0                 | 382,344                 | 109,806                     | 3,531,812                         |
| 0                 | 1,832,471               | 0                           | 25,519,235                        |
| 0                 | 300,932                 | 207,786                     | 2,707,718                         |
| 1,038,611         | 1,955,808               | 0                           | 6,766,054                         |
| 4,462,710         | 285,646                 | 136,223                     | 4,884,579                         |
| 0                 | 375,937                 | 183,542                     | 4,580,081                         |
| 49,620            | 378,416                 | 0                           | 4,118,036                         |
| 0                 | 2,600,000               | 36,905,000                  | 784,823,000                       |
| 0                 | 1,107,596               | 5,316,105                   | 77,471,577                        |
| 73,823            | 917,990                 | 260,925                     | 5,438,133                         |
| 10,156            | 405,909                 | 213,333                     | 3,057,170                         |
| 5,127             | 805,756                 | 800,000                     | 16,496,997                        |
| 0                 | 0                       | 0                           | 18,987,730                        |
| 0                 | 587,453                 | 0                           | 20,591,412                        |
| 0                 | 1,993,022               | 0                           | 17,546,534                        |
| 0                 | 2,678,241               | 86,120                      | 30,029,053                        |
| 85,442            | 936,590                 | 98,841                      | 4,905,873                         |
| 0                 | 1,245,607               | 0                           | 11,825,607                        |
| 0                 | 188,416                 | 0                           | 188,416                           |
| 0                 | 0                       | 487,500                     | 4,317,500                         |
| 0                 | 168,892                 | 55,083                      | 223,975                           |
| 0                 | 826,323                 | 498,025                     | 9,784,181                         |
| 216,843           | 0                       | 1,098,230                   | 2,630,073                         |
| 193,369           | 691,063                 | 675,993                     | 1,945,960                         |
| 9,674             | 1,117,280               | 0                           | 21,421,954                        |

Continued

**General Long-Term Obligations  
As of December 31, 2002**

**All Cities Reporting Under GAAP**

| City               | County   | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|--------------------|----------|--------------------------------|--------------------------------|-------------------|------------------|
| Cheviot            | Hamilton | \$320,000                      | \$0                            | \$86,853          | \$0              |
| Cincinnati         | Hamilton | 273,473,000                    | 0                              | 21,497,000        | 0                |
| Deer Park          | Hamilton | 193,600                        | 0                              | 0                 | 0                |
| Forest Park        | Hamilton | 9,890,000                      | 0                              | 0                 | 306,251          |
| Harrison           | Hamilton | 3,095,000                      | 0                              | 0                 | 0                |
| Loveland           | Hamilton | 3,215,000                      | 0                              | 2,300,000         | 2,035,112        |
| Madeira            | Hamilton | 2,375,000                      | 0                              | 9,577             | 0                |
| Montgomery         | Hamilton | 10,130,000                     | 2,766,995                      | 0                 | 0                |
| Mount Healthy      | Hamilton | 1,796,447                      | 0                              | 109,000           | 55,710           |
| Norwood            | Hamilton | 0                              | 0                              | 0                 | 1,238,682        |
| Reading            | Hamilton | 0                              | 0                              | 0                 | 0                |
| Sharonville        | Hamilton | 4,950,000                      | 495,000                        | 2,460,000         | 0                |
| Silverton          | Hamilton | 298,900                        | 0                              | 0                 | 200,537          |
| Springdale         | Hamilton | 7,000,000                      | 0                              | 0                 | 0                |
| St. Bernard        | Hamilton | 0                              | 0                              | 0                 | 44,292           |
| Wyoming            | Hamilton | 0                              | 0                              | 0                 | 0                |
| Findlay            | Hancock  | 3,305,000                      | 510,300                        | 0                 | 0                |
| Kenton             | Hardin   | 1,436,000                      | 0                              | 60,200            | 0                |
| Napoleon           | Henry    | 0                              | 1,288,388                      | 0                 | 185,262          |
| Hillsboro          | Highland | 230,000                        | 0                              | 0                 | 0                |
| Logan              | Hocking  | 1,125,000                      | 0                              | 0                 | 184,677          |
| Bellevue           | Huron    | 1,812,000                      | 0                              | 0                 | 0                |
| Norwalk            | Huron    | 1,982,244                      | 0                              | 0                 | 1,493,081        |
| Willard            | Huron    | 0                              | 0                              | 1,113,272         | 0                |
| Jackson            | Jackson  | 0                              | 0                              | 504,293           | 390,875          |
| Wellston           | Jackson  | 0                              | 0                              | 95,645            | 0                |
| Mount Vernon       | Knox     | 3,790,000                      | 0                              | 0                 | 0                |
| Eastlake           | Lake     | 0                              | 11,000                         | 10,093,500        | 535,521          |
| Mentor             | Lake     | 19,335,015                     | 10,184,985                     | 30,000            | 0                |
| Mentor-On-The-Lake | Lake     | 855,000                        | 33,000                         | 4,300,000         | 0                |
| Painesville        | Lake     | 0                              | 260,000                        | 1,163,750         | 99,623           |
| Wickliffe          | Lake     | 85,000                         | 0                              | 0                 | 0                |
| Willoughby         | Lake     | 10,423,754                     | 970,547                        | 125,000           | 0                |
| Willoughby Hill    | Lake     | 1,399,162                      | 225,938                        | 0                 | 0                |
| Willowick          | Lake     | 410,000                        | 0                              | 0                 | 0                |
| Ironton            | Lawrence | 1,320,000                      | 0                              | 190,000           | 419,966          |
| Heath              | Licking  | 4,075,000                      | 0                              | 0                 | 98,837           |
| Newark             | Licking  | 2,885,000                      | 105,000                        | 0                 | 0                |
| Pataskala          | Licking  | 0                              | 0                              | 0                 | 0                |
| Bellefontaine      | Logan    | 1,185,000                      | 235,000                        | 2,850,000         | 0                |
| Amherst            | Lorain   | 2,781,000                      | 0                              | 285,000           | 12,500           |
| Avon               | Lorain   | 2,842,209                      | 3,955,990                      | 1,870,000         | 79,713           |
| Elyria             | Lorain   | 22,123,745                     | 2,671,079                      | 600,000           | 259,850          |
| Lorain             | Lorain   | 21,419,262                     | 565,738                        | 4,809,000         | 6,675,995        |
| North Ridgeville   | Lorain   | 4,590,000                      | 520,000                        | 0                 | 577,662          |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities |
|-------------------|-------------------------|-----------------------------|-----------------------------------|
| \$0               | \$27,317                | \$109,832                   | \$544,002                         |
| 171,000           | 67,522,000              | 56,483,000                  | 419,146,000                       |
| 0                 | 0                       | 0                           | 193,600                           |
| 119,134           | 324,746                 |                             | 10,640,131                        |
| 20,888            | 137,442                 | 0                           | 3,253,330                         |
| 0                 | 405,535                 | 675,325                     | 8,630,972                         |
| 0                 | 135,760                 | 0                           | 2,520,337                         |
| 0                 | 550,603                 | 0                           | 13,447,598                        |
| 0                 | 127,086                 | 131,971                     | 2,220,214                         |
| 91,844            | 204,237                 | 0                           | 1,534,763                         |
| 0                 | 422,840                 | 0                           | 422,840                           |
| 176,730           | 1,128,601               | 33,364                      | 9,243,695                         |
| 24,968            | 398,548                 | 43,178                      | 966,131                           |
| 0                 | 456,397                 | 3,044,464                   | 10,500,861                        |
| 0                 | 1,898,637               | 887,191                     | 2,830,120                         |
| 0                 | 305,208                 | 196,823                     | 502,031                           |
| 8,344             | 1,450,300               | 1,311,699                   | 6,585,643                         |
| 392,787           | 180,077                 | 115,450                     | 2,184,514                         |
| 0                 | 426,946                 | 0                           | 1,900,596                         |
| 0                 | 235,705                 | 0                           | 465,705                           |
| 65,665            | 174,115                 | 119,523                     | 1,668,980                         |
| 20,151            | 438,992                 | 0                           | 2,271,143                         |
| 0                 | 496,369                 | 569,881                     | 4,541,575                         |
| 0                 | 275,215                 | 20,502                      | 1,408,989                         |
| 0                 | 338,683                 | 141,073                     | 1,374,924                         |
| 0                 | 208,682                 | 0                           | 304,327                           |
| 0                 | 607,879                 | 488,355                     | 4,886,234                         |
| 23,964            | 1,490,396               | 0                           | 12,154,381                        |
| 0                 | 0                       | 2,329,513                   | 31,879,513                        |
| 0                 | 642,110                 | 193,654                     | 6,023,764                         |
| 1,365,356         | 1,225,605               | 857,104                     | 4,971,438                         |
| 0                 | 1,349,733               | 0                           | 1,434,733                         |
| 0                 | 3,924,029               | 1,218,778                   | 16,662,108                        |
| 237,214           | 568,894                 | 146,924                     | 2,578,132                         |
| 0                 | 753,824                 | 5,725                       | 1,169,549                         |
| 0                 | 370,406                 | 566,487                     | 2,866,859                         |
| 23,893            | 577,681                 | 0                           | 4,775,411                         |
| 310,923           | 2,663,020               | 2,189,956                   | 8,153,899                         |
| 456,683           | 56,604                  | 0                           | 513,287                           |
| 0                 | 849,056                 | 210,532                     | 5,329,588                         |
| 101,509           | 109,590                 | 0                           | 3,289,599                         |
| 0                 | 812,300                 | 0                           | 9,560,212                         |
| 0                 | 4,609,937               | 0                           | 30,264,611                        |
| 769,684           | 5,152,978               | 30,335                      | 39,422,992                        |
| 80,931            | 0                       | 2,320,908                   | 8,089,501                         |

Continued

**General Long-Term Obligations**  
**As of December 31, 2002**

**All Cities Reporting Under GAAP**

| City            | County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|-----------------|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Oberlin         | Lorain     | \$1,472,647                    |                                | \$520,000         | \$0              |
| Sheffield Lake  | Lorain     | 711,203                        | 43,831                         | 0                 | 33,013           |
| Maumee          | Lucas      | 0                              | 1,654,400                      | 0                 | 712,588          |
| Oregon          | Lucas      | 1,315,000                      | 1,654,225                      | 108,500           | 10,832,382       |
| Sylvania        | Lucas      | 10,150,800                     | 164,200                        | 434,072           | 154,057          |
| Toledo          | Lucas      | 226,019,000                    | 0                              | 38,025,000        | 86,055,000       |
| London          | Madison    | 340,596                        | 73,000                         | 0                 | 0                |
| Canfield        | Mahoning   | 1,387,500                      | 0                              | 0                 | 457,556          |
| Youngstown      | Mahoning   | 19,255,000                     | 0                              | 600,000           | 8,009,950        |
| Marion          | Marion     | 1,623,000                      | 0                              | 0                 | 1,851,904        |
| Brunswick       | Medina     | 3,752,085                      | 1,958,463                      | 0                 | 50,000           |
| Medina          | Medina     | 1,701,000                      | 2,481,000                      | 0                 | 0                |
| Wadsworth       | Medina     | 2,260,000                      | 36,000                         | 0                 | 0                |
| Celina          | Mercer     | 707,271                        | 12,680                         | 0                 | 0                |
| Piqua           | Miami      | 3,434,107                      | 180,571                        | 0                 | 0                |
| Tipp City       | Miami      | 2,190,000                      | 0                              | 1,110,000         | 0                |
| Troy            | Miami      | 4,805,000                      | 481,000                        | 0                 | 0                |
| Centerville     | Montgomery | 17,970,000                     | 7,951,000                      | 0                 | 0                |
| Clayton         | Montgomery | 0                              | 0                              | 650,000           | 0                |
| Dayton          | Montgomery | 77,337,452                     | 885,487                        | 0                 | 0                |
| Englewood       | Montgomery | 0                              | 0                              | 0                 | 0                |
| Huber Heights   | Montgomery | 9,241,956                      | 7,250,000                      | 0                 | 1,082,290        |
| Kettering       | Montgomery | 5,966,977                      | 1,094,375                      | 364,322           | 0                |
| Miamisburg      | Montgomery | 4,530,000                      | 345,000                        | 0                 | 0                |
| Moraine         | Montgomery | 0                              | 50,000                         | 0                 | 0                |
| Oakwood         | Montgomery | 0                              | 0                              | 0                 | 0                |
| Riverside       | Montgomery | 0                              | 0                              | 203,192           | 0                |
| Trotwood        | Montgomery | 610,000                        | 655,000                        | 0                 | 0                |
| Union           | Montgomery | 258,360                        | 0                              | 0                 | 0                |
| Vandalia        | Montgomery | 11,863,618                     | 126,382                        | 0                 | 123,942          |
| West Carrollton | Montgomery | 3,000,000                      | 408,000                        | 0                 | 0                |
| Zanesville      | Muskingum  | 3,875,000                      | 0                              | 0                 | 0                |
| Port Clinton    | Ottawa     | 1,101,868                      | 227,448                        | 0                 | 0                |
| Waverly         | Pike       | 0                              | 0                              | 429,017           | 3,018            |
| Aurora          | Portage    | 17,630,642                     | 0                              | 0                 | 9,162,161        |
| Kent            | Portage    | 2,590,000                      | 664,000                        | 4,740,000         | 485,602          |
| Ravenna         | Portage    | 798,883                        | 461,116                        | 0                 | 0                |
| Streetsboro     | Portage    | 4,550,000                      | 72,000                         | 1,598,338         | 182,453          |
| Eaton           | Preble     | 0                              | 0                              | 0                 | 200,247          |
| Mansfield       | Richland   | 8,550,000                      | 3,758                          | 13,416,724        | 0                |
| Shelby          | Richland   | 0                              | 135,000                        | 265,860           | 0                |
| Chillicothe     | Ross       | 2,045,000                      | 0                              | 0                 | 0                |
| Clyde           | Sandusky   | 4,660,000                      | 0                              | 120,328           | 0                |
| Fremont         | Sandusky   | 4,290,000                      | 0                              | 0                 | 0                |
| Portsmouth      | Scioto     | 2,050,000                      | 145,000                        | 0                 | 0                |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities |
|-------------------|-------------------------|-----------------------------|-----------------------------------|
| \$0               | \$232,649               | \$999,708                   | \$3,225,004                       |
| 31,959            | 0                       | 848,116                     | 1,668,122                         |
| 0                 | 1,620,995               | 61,675                      | 4,049,658                         |
| 0                 | 1,600,777               | 58,208                      | 15,569,092                        |
| 0                 | 1,038,045               | 0                           | 11,941,174                        |
| 2,275,000         | 33,777,000              | 0                           | 386,151,000                       |
| 25,100            | 251,101                 | 67,215                      | 757,012                           |
| 0                 | 112,764                 | 68,579                      | 2,026,399                         |
| 0                 | 6,694,408               | 2,427,132                   | 36,986,490                        |
| 0                 | 2,768,154               | 0                           | 6,243,058                         |
| 0                 | 263,609                 | 3,260,000                   | 9,284,157                         |
| 0                 | 0                       | 616,448                     | 4,798,448                         |
| 0                 | 1,149,614               | 721,213                     | 4,166,827                         |
| 0                 | 246,920                 | 0                           | 966,871                           |
| 0                 | 0                       | 435,000                     | 4,049,678                         |
| 0                 | 634,633                 | 0                           | 3,934,633                         |
| 0                 | 1,257,434               | 416,080                     | 6,959,514                         |
| 103,909           | 364,932                 | 0                           | 26,389,841                        |
| 35,163            | 154,202                 | 76,137                      | 915,502                           |
| 312,990           | 11,209,667              | 0                           | 89,745,596                        |
| 0                 | 406,267                 | 0                           | 406,267                           |
| 0                 | 1,128,516               | 0                           | 18,702,762                        |
| 0                 | 0                       | 1,787,181                   | 9,212,855                         |
| 0                 | 1,201,142               | 597,936                     | 6,674,078                         |
| 0                 | 1,977,493               | 374,089                     | 2,401,582                         |
|                   | 414,871                 | 844,532                     | 1,259,403                         |
| 10,601            | 122,919                 | 120,963                     | 457,675                           |
| 525,100           | 840,127                 | 0                           | 2,630,227                         |
| 0                 | 67,988                  | 29,122                      | 355,470                           |
| 0                 | 1,044,399               | 0                           | 13,158,341                        |
| 0                 | 0                       | 801,456                     | 4,209,456                         |
| 17,869            | 965,707                 | 108,280                     | 4,966,856                         |
| 107,453           | 106,766                 | 80,465                      | 1,624,000                         |
| 0                 | 44,166                  | 48,702                      | 524,903                           |
| 0                 | 408,681                 | 0                           | 27,201,484                        |
| 0                 | 0                       | 2,179,767                   | 10,659,369                        |
| 327,925           | 802,836                 | 320,748                     | 2,711,508                         |
| 728,162           | 259,813                 | 0                           | 7,390,766                         |
| 0                 | 656,250                 | 0                           | 856,497                           |
| 0                 | 3,825,047               | 1,374,977                   | 27,170,506                        |
| 3,173             | 291,356                 | 0                           | 695,389                           |
| 127,621           | 0                       | 4,207,130                   | 6,379,751                         |
| 0                 | 79,855                  | 81,412                      | 4,941,595                         |
| 0                 | 635,895                 | 857,489                     | 5,783,384                         |
| 164,047           | 605,427                 | 0                           | 2,964,474                         |

Continued

**General Long-Term Obligations**  
**As of December 31, 2002**

**All Cities Reporting Under GAAP**

| City             | County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|------------------|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Fostoria         | Seneca     | \$0                            | \$415,084                      | \$0               | \$248,942        |
| Tiffin           | Seneca     | 0                              | 1,597,000                      | 0                 | 0                |
| Sidney           | Shelby     | 2,465,000                      | 0                              | 0                 | 0                |
| Alliance         | Stark      | 1,105,000                      | 1,710,000                      | 2,355,000         | 0                |
| Canton           | Stark      | 22,580,000                     | 0                              | 0                 | 5,149,947        |
| Louisville       | Stark      | 889,000                        | 0                              | 0                 | 0                |
| Massillon        | Stark      | 16,595,000                     | 107,000                        | 0                 | 2,170,000        |
| North Canton     | Stark      | 0                              | 0                              | 0                 | 0                |
| Akron            | Summit     | 173,398,605                    | 11,473,873                     | 10,014,700        | 5,718,985        |
| Barberton        | Summit     | 408,137                        | 1,665,000                      | 7,355,000         | 0                |
| Cuyahoga Falls   | Summit     | 11,209,467                     | 886,171                        | 0                 | 0                |
| Fairlawn         | Summit     | 10,510,000                     | 1,290,000                      | 0                 | 768,042          |
| Green            | Summit     | 3,275,000                      | 0                              | 1,890,000         | 0                |
| Hudson           | Summit     | 26,535,000                     | 2,585,000                      | 0                 | 0                |
| Macedonia        | Summit     | 10,252,857                     | 757,400                        | 0                 | 0                |
| Munroe Falls     | Summit     | 2,009,140                      | 0                              | 73,600            | 0                |
| Norton           | Summit     | 0                              | 90,000                         | 0                 | 0                |
| Stow             | Summit     | 6,015,000                      | 0                              | 0                 | 0                |
| Tallmadge        | Summit     | 5,579,000                      | 1,010,000                      | 0                 | 0                |
| Twinsburg        | Summit     | 565,000                        | 38,000                         | 0                 | 0                |
| Cortland         | Trumbull   | 200,000                        | 0                              | 0                 | 0                |
| Girard           | Trumbull   | 0                              | 0                              | 0                 | 6,647,279        |
| Hubbard          | Trumbull   | 0                              | 0                              | 0                 | 0                |
| Niles            | Trumbull   | 0                              | 0                              | 0                 | 0                |
| Warren           | Trumbull   | 13,096,180                     | 0                              | 0                 | 2,172,755        |
| Dover            | Tuscarawas | 0                              | 0                              | 2,550,000         | 0                |
| New Philadelphia | Tuscarawas | 4,800,411                      | 274,589                        | 0                 | 0                |
| Uhrichsville     | Tuscarawas | 0                              | 0                              | 0                 | 0                |
| Marysville       | Union      | 9,530,000                      | 15,000                         | 0                 | 0                |
| Franklin         | Warren     | 6,430,000                      | 4,258,000                      | 200,000           | 0                |
| Lebanon          | Warren     | 3,236,998                      | 820,811                        | 4,110,000         | 0                |
| Mason City       | Warren     | 6,240,000                      | 1,121,000                      | 0                 | 0                |
| Springboro       | Warren     | 3,356,200                      | 2,194,000                      | 4,000,000         | 0                |
| Belpre           | Washington | 0                              | 0                              | 0                 | 248,814          |
| Marietta         | Washington | 179,000                        | 0                              | 0                 | 201,934          |
| Orrville         | Wayne      | 0                              | 154,190                        | 0                 | 0                |
| Rittman          | Wayne      | 1,895,000                      | 74,665                         | 0                 | 43,650           |
| Wooster          | Wayne      | 1,860,119                      | 0                              | 0                 | 282,000          |
| Bowling Green    | Wood       | 90,000                         | 0                              | 11,470,000        | 11,411,172       |
| Perrysburg       | Wood       | 0                              | 0                              | 0                 | 0                |
| Rossford         | Wood       | 4,650,000                      | 240,000                        | 0                 | 0                |
| Upper Sandusky   | Wyandot    | 5,946,343                      | 0                              | 0                 | 0                |



| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities |
|-------------------|-------------------------|-----------------------------|-----------------------------------|
| \$232,279         | \$876,804               | \$0                         | \$1,773,109                       |
| 0                 | 0                       | 1,555,018                   | 3,152,018                         |
| 0                 | 1,034,785               | 379,679                     | 3,879,464                         |
| 0                 | 1,926,125               | 725,398                     | 7,821,523                         |
| 0                 | 10,819,327              | 287,500                     | 38,836,774                        |
| 61,904            | 280,766                 | 49,946                      | 1,281,616                         |
| 198,125           | 1,736,239               | 6,321,341                   | 27,127,705                        |
| 0                 | 1,076,506               | 2,473,462                   | 3,549,968                         |
| 0                 | 37,118,609              | 97,823,299                  | 335,548,071                       |
| 0                 | 0                       | 2,591,440                   | 12,019,577                        |
| 227,851           | 5,484,986               | 0                           | 17,808,475                        |
| 0                 | 979,490                 | 187,211                     | 13,734,743                        |
| 0                 | 585,515                 | 0                           | 5,750,515                         |
| 0                 | 1,129,602               | 0                           | 30,249,602                        |
| 0                 | 379,884                 | 0                           | 11,390,141                        |
| 0                 | 131,062                 | 0                           | 2,213,802                         |
| 0                 | 617,352                 | 107,011                     | 814,363                           |
| 0                 | 874,425                 | 156,413                     | 7,045,838                         |
| 0                 | 471,720                 | 117,279                     | 7,177,999                         |
| 0                 | 0                       | 0                           | 603,000                           |
| 13,446            | 40,538                  | 46,801                      | 300,785                           |
| 120,028           | 690,717                 | 440,346                     | 7,898,370                         |
| 0                 | 242,246                 | 0                           | 242,246                           |
| 0                 | 700,920                 | 664,151                     | 1,365,071                         |
| 0                 | 3,202,023               | 0                           | 18,470,958                        |
| 0                 | 1,106,759               | 316,142                     | 3,972,901                         |
| 781,659           | 569,380                 | 282,766                     | 6,708,805                         |
| 0                 | 0                       | 520,628                     | 520,628                           |
| 90,514            | 540,675                 | 950,000                     | 11,126,189                        |
| 69,579            | 566,570                 | 324,544                     | 11,848,693                        |
| 0                 | 739,648                 | 291,756                     | 9,199,213                         |
| 24,978,811        | 531,494                 | 0                           | 32,871,305                        |
| 243,290           | 142,404                 | 0                           | 9,935,894                         |
| 0                 | 32,614                  | 22,845                      | 304,273                           |
| 0                 | 735,062                 | 180,000                     | 1,295,996                         |
| 0                 | 309,218                 | 0                           | 463,408                           |
| 0                 | 132,607                 | 0                           | 2,145,922                         |
| 0                 | 667,073                 | 0                           | 2,809,192                         |
| 0                 | 969,250                 | 411,253                     | 24,351,675                        |
| 0                 | 624,210                 | 0                           | 624,210                           |
| 194,046           | 192,397                 | 369,758                     | 5,646,201                         |
| 93,322            | 155,413                 | 0                           | 6,195,078                         |