



**Auditor of State  
Betty Montgomery**

**City  
Summary Financial Information**

**For the Year Ended December 31, 2003**

**Local Government Services Division**

**City Summary Financial Information  
For the Year Ended December 31, 2003**

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**Auditor of State  
Betty Montgomery**

I hereby submit to the Ohio General Assembly the summary financial information of the Ohio cities for the year ended December 31, 2003, as required by Section 117.38 of the Ohio Revised Code. The financial information contained herein was compiled from the unaudited annual financial reports filed with my office for that year.

Sincerely,

BETTY MONTGOMERY  
Auditor of State

Local Government Services Section  
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**Summary Data from the Statement of Net Assets - Governmental Activities**  
**As of December 31, 2003**

**All Cities Reporting Under GASB 34**

| City              | County     | Assets         |                |                  | Total Assets  |
|-------------------|------------|----------------|----------------|------------------|---------------|
|                   |            | Current Assets | Capital Assets | Deferred Charges |               |
| Akron             | Summit     | \$130,106,686  | \$663,605,867  | \$0              | \$793,712,553 |
| Alliance          | Stark      | 13,948,919     | 12,004,889     | 0                | 25,953,808    |
| Amherst           | Lorain     | 15,225,703     | 16,183,413     | 0                | 31,409,116    |
| Ashland           | Ashland    | 9,018,905      | 19,070,712     | 0                | 28,089,617    |
| Ashtabula         | Ashtabula  | 13,257,838     | 16,734,779     | 0                | 29,992,617    |
| Athens            | Athens     | 12,786,739     | 21,093,688     | 0                | 33,880,427    |
| Aurora            | Portage    | 20,157,354     | 43,427,083     | 0                | 63,584,437    |
| Avon              | Lorain     | 21,211,988     | 44,580,262     | 0                | 65,792,250    |
| Avon Lake         | Lorain     | 23,869,910     | 39,825,312     | 0                | 63,695,222    |
| Barberton         | Summit     | 15,891,369     | 26,333,025     | 68,142           | 42,292,536    |
| Bay Village       | Cuyahoga   | 18,917,730     | 8,231,892      | 57,240           | 27,206,862    |
| Beachwood         | Cuyahoga   | 57,942,383     | 68,655,685     | 0                | 126,598,068   |
| Beavercreek       | Greene     | 25,588,122     | 191,331,684    | 0                | 216,919,806   |
| Bedford           | Cuyahoga   | 23,169,738     | 42,925,509     | 0                | 66,095,247    |
| Bedford Heights   | Cuyahoga   | 11,659,792     | 21,699,877     | 0                | 33,359,669    |
| Bellefontaine     | Logan      | 10,773,536     | 20,663,641     | 0                | 31,437,177    |
| Bellevue          | Huron      | 10,794,627     | 6,572,944      | 0                | 17,367,571    |
| Belpre            | Washington | 1,416,840      | 14,604,233     | 0                | 16,021,073    |
| Berea             | Cuyahoga   | 15,835,588     | 54,641,948     | 0                | 70,477,536    |
| Bexley            | Franklin   | 7,902,373      | 2,582,409      | 0                | 10,484,782    |
| Blue Ash          | Hamilton   | 16,280,740     | 54,018,811     | 0                | 70,299,551    |
| Bowling Green     | Wood       | 30,570,828     | 33,418,809     | 0                | 63,989,637    |
| Brecksville       | Cuyahoga   | 26,879,308     | 55,204,231     | 0                | 82,083,539    |
| Broadview Heights | Cuyahoga   | 21,103,259     | 19,029,474     | 0                | 40,132,733    |
| Brook Park        | Cuyahoga   | 28,336,290     | 51,641,469     | 0                | 79,977,759    |
| Brooklyn          | Cuyahoga   | 13,086,852     | 26,560,340     | 0                | 39,647,192    |
| Brunswick         | Medina     | 31,330,512     | 44,545,683     | 46,767           | 75,922,962    |
| Bryan             | Williams   | 13,394,276     | 11,983,950     | 0                | 25,378,226    |
| Bucyrus           | Crawford   | 7,050,689      | 12,901,443     | 0                | 19,952,132    |
| Cambridge         | Guernsey   | 7,613,374      | 5,193,161      | 0                | 12,806,535    |
| Canton            | Stark      | 53,068,102     | 110,753,008    | 0                | 163,821,110   |
| Celina            | Mercer     | 3,389,101      | 13,321,859     | 0                | 16,710,960    |
| Centerville       | Montgomery | 37,515,178     | 38,703,088     | 179,261          | 76,397,527    |
| Chillicothe       | Ross       | 9,280,950      | 49,368,339     | 0                | 58,649,289    |
| Cincinnati        | Hamilton   | 584,495,000    | 805,405,000    | 1,033,000        | 1,390,933,000 |
| Cleveland         | Cuyahoga   | 719,514,000    | 773,612,000    | 2,084,000        | 1,495,210,000 |
| Cleveland Heights | Cuyahoga   | 39,065,947     | 66,141,377     | 0                | 105,207,324   |
| Clyde             | Sandusky   | 3,256,463      | 5,333,956      | 0                | 8,590,419     |
| Columbus          | Franklin   | 683,903,000    | 1,306,189,000  | 789,000          | 1,990,881,000 |
| Conneaut          | Ashtabula  | 8,338,927      | 2,771,935      | 0                | 11,110,862    |
| Coshocton         | Coshocton  | 3,179,361      | 3,476,636      | 0                | 6,655,997     |
| Cuyahoga Falls    | Summit     | 46,483,189     | 42,319,997     | 0                | 88,803,186    |
| Dayton            | Montgomery | 163,352,210    | 270,373,520    | 0                | 433,725,730   |
| Defiance          | Defiance   | \$8,996,297    | \$5,685,550    | \$0              | \$14,681,847  |
| Delaware          | Delaware   | 16,199,416     | 56,929,591     | 0                | 73,129,007    |
| Dover             | Tuscarawas | 6,207,295      | 7,475,384      | 0                | 13,682,679    |
| Dublin            | Franklin   | 102,495,485    | 278,181,781    | 0                | 380,677,266   |
| East Liverpool    | Columbiana | 4,166,620      | 2,937,455      | 0                | 7,104,075     |
| Eastlake          | Lake       | 11,261,418     | 39,496,928     | 0                | 50,758,346    |
| Eaton             | Preble     | 7,077,138      | 4,920,985      | 0                | 11,998,123    |
| Elyria            | Lorain     | 35,173,797     | 54,044,234     | 0                | 89,218,031    |
| Englewood         | Montgomery | 16,970,112     | 31,160,930     | 0                | 48,131,042    |
| Euclid            | Cuyahoga   | 32,616,462     | 50,649,951     | 0                | 83,266,413    |
| Fairborn          | Greene     | 19,455,473     | 56,275,618     | 0                | 75,731,091    |

| Liabilities            |                              |                      | Net Assets                    |              |                | Total<br>Net Assets |
|------------------------|------------------------------|----------------------|-------------------------------|--------------|----------------|---------------------|
| Current<br>Liabilities | Due in More<br>Than One Year | Total<br>Liabilities | Invested in<br>Capital Assets | Restricted   | Unrestricted   |                     |
| \$107,326,791          | \$371,385,242                | \$478,712,033        | \$342,937,788                 | \$39,319,154 | (\$67,256,422) | \$315,000,520       |
| 5,280,089              | 2,731,906                    | 8,011,995            | 8,614,889                     | 7,183,800    | 2,143,124      | 17,941,813          |
| 1,931,577              | 2,993,819                    | 4,925,396            | 13,079,697                    | 7,496,857    | 5,907,166      | 26,483,720          |
| 3,481,865              | 3,512,502                    | 6,994,367            | 15,571,712                    | 0            | 5,523,538      | 21,095,250          |
| 5,307,318              | 3,276,274                    | 8,583,592            | 14,824,413                    | 4,049,358    | 2,535,254      | 21,409,025          |
| 6,823,139              | 5,514,829                    | 12,337,968           | 12,008,688                    | 8,612,860    | 920,911        | 21,542,459          |
| 6,389,727              | 16,614,422                   | 23,004,149           | 25,991,989                    | 5,979,504    | 8,608,795      | 40,580,288          |
| 4,383,590              | 12,648,904                   | 17,032,494           | 35,872,612                    | 8,408,648    | 4,478,496      | 48,759,756          |
| 6,731,058              | 11,602,950                   | 18,334,008           | 29,552,785                    | 6,521,648    | 9,286,781      | 45,361,214          |
| 6,423,828              | 8,693,868                    | 15,117,696           | 21,511,125                    | 4,715,412    | 948,303        | 27,174,840          |
| 8,885,164              | 11,254,922                   | 20,140,086           | 4,979,892                     | 2,853,888    | (767,004)      | 7,066,776           |
| 6,847,045              | 11,587,653                   | 18,434,698           | 57,272,685                    | 28,605,314   | 22,285,371     | 108,163,370         |
| 11,781,864             | 10,637,564                   | 22,419,428           | 180,420,684                   | 10,702,898   | 3,376,796      | 194,500,378         |
| 6,094,921              | 13,619,442                   | 19,714,363           | 30,244,755                    | 6,785,340    | 9,350,789      | 46,380,884          |
| 8,779,625              | 5,445,618                    | 14,225,243           | 16,545,228                    | 132,195      | 2,457,003      | 19,134,426          |
| 4,739,804              | 1,962,888                    | 6,702,692            | 18,988,641                    | 1,311,437    | 4,434,407      | 24,734,485          |
| 1,414,781              | 2,074,680                    | 3,489,461            | 4,828,944                     | 2,340,403    | 6,708,763      | 13,878,110          |
| 558,935                | 164,366                      | 723,301              | 14,466,941                    | 445,942      | 384,889        | 15,297,772          |
| 17,110,846             | 13,102,804                   | 30,213,650           | 32,753,184                    | 7,070,488    | 440,214        | 40,263,886          |
| 2,709,139              | 3,646,443                    | 6,355,582            | 1,007,109                     | 830,711      | 2,291,380      | 4,129,200           |
| 9,902,990              | 17,419,022                   | 27,322,012           | 32,823,175                    | 3,373,854    | 6,780,510      | 42,977,539          |
| 17,730,427             | 12,562,960                   | 30,293,387           | 26,037,706                    | 14,964,688   | (7,306,144)    | 33,696,250          |
| 7,595,201              | 10,251,206                   | 17,846,407           | 45,138,862                    | 13,603,410   | 5,494,860      | 64,237,132          |
| 6,223,150              | 14,046,753                   | 20,269,903           | 3,824,094                     | 11,453,117   | 4,585,619      | 19,862,830          |
| 9,133,842              | 4,323,784                    | 13,457,626           | 46,861,418                    | 7,486,946    | 12,171,769     | 66,520,133          |
| 4,614,321              | 12,189,273                   | 16,803,594           | 19,081,359                    | 3,032,730    | 729,509        | 22,843,598          |
| 8,475,576              | 5,030,613                    | 13,506,189           | 39,092,189                    | 15,205,562   | 8,119,022      | 62,416,773          |
| 5,095,217              | 802,216                      | 5,897,433            | 8,072,950                     | 9,338,879    | 2,068,964      | 19,480,793          |
| 1,422,148              | 831,635                      | 2,253,783            | 12,860,840                    | 3,903,147    | 934,362        | 17,698,349          |
| 2,652,238              | 1,276,409                    | 3,928,647            | 4,850,022                     | 2,721,944    | 1,305,922      | 8,877,888           |
| 13,305,109             | 32,088,336                   | 45,393,445           | 98,931,209                    | 23,301,757   | (3,805,301)    | 118,427,665         |
| 2,308,703              | 874,608                      | 3,183,311            | 11,965,432                    | 662,525      | 899,692        | 13,527,649          |
| 3,572,940              | 25,566,975                   | 29,139,915           | 12,654,880                    | 16,120,996   | 18,481,736     | 47,257,612          |
| 3,704,163              | 5,062,573                    | 8,766,736            | 47,457,882                    | 3,349,502    | (924,831)      | 49,882,553          |
| 341,282,000            | 253,010,000                  | 594,292,000          | 534,066,000                   | 176,263,000  | 86,312,000     | 796,641,000         |
| 272,728,000            | 713,337,000                  | 986,065,000          | 355,409,000                   | 204,409,000  | (50,673,000)   | 509,145,000         |
| 29,766,568             | 22,632,153                   | 52,398,721           | 45,405,726                    | 10,002,899   | (2,600,022)    | 52,808,603          |
| 1,340,758              | 4,317,114                    | 5,657,872            | 872,702                       | 433,998      | 1,625,847      | 2,932,547           |
| 349,271,000            | 684,724,000                  | 1,033,995,000        | 588,676,000                   | 298,983,000  | 69,227,000     | 956,886,000         |
| 2,713,340              | 5,187,746                    | 7,901,086            | 1,001,435                     | 3,500,552    | (1,292,211)    | 3,209,776           |
| 1,205,110              | 1,215,673                    | 2,420,783            | 2,531,218                     | 1,586,813    | 117,183        | 4,235,214           |
| 25,172,753             | 14,790,748                   | 39,963,501           | 30,640,601                    | 10,246,740   | 7,952,344      | 48,839,685          |
| 59,751,827             | 69,692,033                   | 129,443,860          | 188,610,596                   | 53,916,504   | 61,754,770     | 304,281,870         |
| \$3,348,627            | \$1,076,660                  | \$4,425,287          | \$3,306,273                   | \$4,486,206  | \$2,464,081    | \$10,256,560        |
| 6,712,122              | 8,402,403                    | 15,114,525           | 48,786,426                    | 7,178,436    | 2,049,620      | 58,014,482          |
| 5,014,503              | 1,086,122                    | 6,100,625            | 4,655,384                     | 1,211,676    | 1,714,994      | 7,582,054           |
| 47,230,112             | 66,619,681                   | 113,849,793          | 212,105,397                   | 8,878,578    | 45,843,498     | 266,827,473         |
| 1,645,731              | 3,024,567                    | 4,670,298            | 1,463,597                     | 1,775,180    | (805,000)      | 2,433,777           |
| 22,855,732             | 17,284,484                   | 40,140,216           | 8,936,436                     | 894,542      | 787,152        | 10,618,130          |
| 1,453,380              | 2,207,631                    | 3,661,011            | 2,959,335                     | 3,463,003    | 1,914,774      | 8,337,112           |
| 19,470,581             | 26,415,750                   | 45,886,331           | 29,697,842                    | 9,750,809    | 3,883,049      | 43,331,700          |
| 5,648,100              | 210,596                      | 5,858,696            | 27,660,930                    | 7,670,099    | 6,941,317      | 42,272,346          |
| 21,692,283             | 33,726,251                   | 55,418,534           | 16,919,428                    | 4,018,418    | 6,910,033      | 27,847,879          |
| 5,980,324              | 3,937,847                    | 9,918,171            | 54,620,618                    | 2,288,050    | 8,904,252      | 65,812,920          |

Continued

**Summary Data from the Statement of Net Assets - Governmental Activities**  
**As of December 31, 2003**

**All Cities Reporting Under GASB 34**

| City             | County     | Assets         |                |                  | Total Assets  |
|------------------|------------|----------------|----------------|------------------|---------------|
|                  |            | Current Assets | Capital Assets | Deferred Charges |               |
| Fairfield        | Butler     | \$41,943,875   | \$59,027,087   | \$0              | \$100,970,962 |
| Fairlawn         | Summit     | 19,851,946     | 70,402,838     | 0                | 90,254,784    |
| Fairview Park    | Cuyahoga   | 11,799,548     | 43,686,919     | 0                | 55,486,467    |
| Findlay          | Hancock    | 22,166,691     | 57,690,574     | 9,005            | 79,866,270    |
| Forest Park      | Hamilton   | 18,634,199     | 14,806,483     | 3,144            | 33,443,826    |
| Fostoria         | Seneca     | 7,268,181      | 9,267,672      | 0                | 16,535,853    |
| Franklin         | Warren     | 12,452,685     | 69,301,938     | 27,700           | 81,782,323    |
| Fremont          | Sandusky   | 17,438,390     | 22,957,645     | 0                | 40,396,035    |
| Gahanna          | Franklin   | 40,033,288     | 57,665,254     | 0                | 97,698,542    |
| Garfield Heights | Cuyahoga   | 16,704,995     | 38,329,450     | 0                | 55,034,445    |
| Girard           | Trumbull   | 2,784,489      | 42,044,436     | 0                | 44,828,925    |
| Green            | Summit     | 19,643,663     | 31,504,066     | 0                | 51,147,729    |
| Greenville       | Darke      | 6,657,538      | 11,553,766     | 0                | 18,211,304    |
| Grove City       | Franklin   | 40,699,611     | 34,997,307     | 0                | 75,696,918    |
| Hamilton         | Butler     | 39,483,291     | 90,184,579     | 0                | 129,667,870   |
| Heath            | Licking    | 8,864,944      | 20,049,692     | 0                | 28,914,636    |
| Highland Heights | Cuyahoga   | 21,546,543     | 48,476,126     | 0                | 70,022,669    |
| Hillard          | Franklin   | 15,356,368     | 16,133,069     | 81,405           | 31,570,842    |
| Hubbard          | Trumbull   | 2,349,523      | 3,267,003      | 0                | 5,616,526     |
| Huber Heights    | Montgomery | 37,315,513     | 103,692,188    | 38,967           | 141,046,668   |
| Hudson           | Summit     | 45,751,033     | 26,939,998     | 0                | 72,691,031    |
| Independence     | Cuyahoga   | 40,644,748     | 69,775,285     | 0                | 110,420,033   |
| Jackson          | Jackson    | 3,588,941      | 8,054,021      | 0                | 11,642,962    |
| Kent             | Portage    | 30,336,945     | 15,082,233     | 0                | 45,419,178    |
| Kettering        | Montgomery | 53,626,327     | 117,848,195    | 0                | 171,474,522   |
| Lakewood         | Cuyahoga   | 43,484,172     | 51,800,686     | 106,931          | 95,391,789    |
| Lancaster        | Fairfield  | 17,971,791     | 27,596,778     | 0                | 45,568,569    |
| Lebanon          | Warren     | 17,424,988     | 22,146,284     | 56,217           | 39,627,489    |
| Lima             | Allen      | 23,314,383     | 15,332,821     | 0                | 38,647,204    |
| Lorain           | Lorain     | 49,892,877     | 180,438,748    | 475,530          | 230,807,155   |
| Lyndhurst        | Cuyahoga   | 28,041,172     | 85,661,502     | 0                | 113,702,674   |
| Macedonia        | Summit     | 8,665,751      | 37,325,226     | 0                | 45,990,977    |
| Mansfield        | Richland   | 39,264,266     | 54,971,089     | 0                | 94,235,355    |
| Maple Heights    | Cuyahoga   | 15,231,591     | 41,819,404     | 0                | 57,050,995    |
| Marietta         | Washington | 12,855,545     | 17,878,672     | 0                | 30,734,217    |
| Marion           | Marion     | 14,478,351     | 37,873,777     | 0                | 52,352,128    |
| Marysville       | Union      | 8,141,386      | 33,381,219     | 0                | 41,522,605    |
| Mason City       | Warren     | 39,415,185     | 112,512,151    | 520,232          | 152,447,568   |
| Massillon        | Stark      | 15,495,993     | 27,278,443     | 0                | 42,774,436    |
| Maumee           | Lucas      | 47,379,416     | 23,152,466     | 0                | 70,531,882    |
| Mayfield Heights | Cuyahoga   | 27,898,878     | 15,578,613     | 0                | 43,477,491    |
| Medina           | Medina     | 24,919,096     | 19,750,645     | 0                | 44,669,741    |
| Mentor           | Lake       | 49,627,856     | 165,295,568    | 0                | 214,923,424   |
| Miamisburg       | Montgomery | 19,161,998     | 18,405,838     | 0                | 37,567,836    |
| Middleburg Hts   | Cuyahoga   | 19,740,481     | 48,398,239     | 0                | 68,138,720    |
| Middletown       | Butler     | 48,697,166     | 39,441,535     | 0                | 88,138,701    |
| Moraine          | Montgomery | 26,293,982     | 16,416,099     | 0                | 42,710,081    |
| Mount Vernon     | Knox       | 8,156,651      | 9,218,257      | 83,810           | 17,458,718    |
| Munroe Falls     | Summit     | 3,326,791      | 4,659,669      | 0                | 7,986,460     |
| Napoleon         | Henry      | 8,584,743      | 22,074,409     | 0                | 30,659,152    |
| Nelsonville      | Athens     | 3,428,961      | 12,564,620     | 0                | 15,993,581    |
| New Philadelphia | Tuscarawas | 8,931,706      | 23,954,341     | 0                | 32,886,047    |
| Newark           | Licking    | 34,704,496     | 12,931,464     | 0                | 47,635,960    |
| North Canton     | Stark      | 15,817,831     | 23,859,290     | 0                | 39,677,121    |

| Liabilities            |                              | Total<br>Liabilities | Net Assets                    |              |              | Total<br>Net Assets |
|------------------------|------------------------------|----------------------|-------------------------------|--------------|--------------|---------------------|
| Current<br>Liabilities | Due in More<br>Than One Year |                      | Invested in<br>Capital Assets | Restricted   | Unrestricted |                     |
| \$9,067,062            | \$17,050,957                 | \$26,118,019         | \$42,799,518                  | \$24,840,210 | \$7,213,215  | \$74,852,943        |
| 3,259,995              | 11,982,986                   | 15,242,981           | 58,435,085                    | 10,009,098   | 6,567,620    | 75,011,803          |
| 8,501,874              | 5,308,103                    | 13,809,977           | 37,934,123                    | 1,898,694    | 1,843,673    | 41,676,490          |
| 6,705,744              | 6,880,898                    | 13,586,642           | 53,250,549                    | 8,962,225    | 4,066,854    | 66,279,628          |
| 4,926,722              | 5,928,917                    | 10,855,639           | 8,426,483                     | 6,533,869    | 7,627,835    | 22,588,187          |
| 2,030,545              | 1,377,500                    | 3,408,045            | 8,632,528                     | 4,670,417    | (175,137)    | 13,127,808          |
| 4,468,971              | 12,398,900                   | 16,867,871           | 56,078,615                    | 4,850,055    | 3,985,782    | 64,914,452          |
| 1,946,627              | 5,379,067                    | 7,325,694            | 18,842,645                    | 12,637,141   | 1,590,555    | 33,070,341          |
| 7,214,060              | 2,618,598                    | 9,832,658            | 53,922,205                    | 10,357,358   | 23,586,321   | 87,865,884          |
| 21,119,862             | 26,435,222                   | 47,555,084           | 15,446,134                    | 2,665,172    | (10,631,945) | 7,479,361           |
| 1,886,481              | 6,996,247                    | 8,882,728            | 35,708,734                    | 2,420,733    | (2,183,270)  | 35,946,197          |
| 6,369,479              | 3,348,402                    | 9,717,881            | 26,759,066                    | 9,240,512    | 5,430,270    | 41,429,848          |
| 2,243,999              | 3,334,850                    | 5,578,849            | 8,023,353                     | 1,132,913    | 3,476,189    | 12,632,455          |
| 13,800,533             | 14,805,179                   | 28,605,712           | 24,759,022                    | 15,362,232   | 6,969,952    | 47,091,206          |
| 21,441,823             | 42,447,951                   | 63,889,774           | 56,158,847                    | 1,065,776    | 8,553,473    | 65,778,096          |
| 2,508,466              | 5,910,351                    | 8,418,817            | 16,234,915                    | 3,866,353    | 394,551      | 20,495,819          |
| 5,278,622              | 18,190,378                   | 23,469,000           | 30,011,599                    | 11,532,677   | 5,009,393    | 46,553,669          |
| 5,137,734              | 15,571,668                   | 20,709,402           | 199,152                       | 7,793,770    | 2,868,518    | 10,861,440          |
| 788,335                | 150,008                      | 938,343              | 3,267,003                     | 579,472      | 831,708      | 4,678,183           |
| 12,709,856             | 24,289,563                   | 36,999,419           | 82,211,868                    | 13,923,766   | 7,911,615    | 104,047,249         |
| 21,116,085             | 28,289,995                   | 49,406,080           | 7,721,802                     | 18,369,211   | (2,806,062)  | 23,284,951          |
| 3,940,916              | 37,633,367                   | 41,574,283           | 58,556,027                    | 10,049,727   | 239,996      | 68,845,750          |
| 4,485,412              | 479,928                      | 4,965,340            | 7,675,597                     | 1,382,228    | (2,380,203)  | 6,677,622           |
| 9,490,882              | 3,582,157                    | 13,073,039           | 7,119,578                     | 15,091,994   | 10,134,567   | 32,346,139          |
| 20,259,025             | 7,780,006                    | 28,039,031           | 109,267,077                   | 4,263,067    | 29,905,347   | 143,435,491         |
| 21,804,337             | 34,208,107                   | 56,012,444           | 18,379,579                    | 10,280,344   | 10,719,422   | 39,379,345          |
| 8,630,273              | 6,583,925                    | 15,214,198           | 20,219,881                    | 6,450,635    | 3,683,855    | 30,354,371          |
| 3,817,980              | 7,994,517                    | 11,812,497           | 14,799,049                    | 10,620,391   | 2,395,552    | 27,814,992          |
| 10,635,396             | 4,242,614                    | 14,878,010           | 13,537,821                    | 4,338,056    | 5,893,317    | 23,769,194          |
| 16,270,609             | 36,872,672                   | 53,143,281           | 150,062,170                   | 35,908,980   | (8,307,276)  | 177,663,874         |
| 7,565,232              | 3,220,969                    | 10,786,201           | 81,200,502                    | 11,237,587   | 10,478,384   | 102,916,473         |
| 5,357,043              | 11,483,242                   | 16,840,285           | 25,476,126                    | 3,786,059    | (111,493)    | 29,150,692          |
| 19,039,941             | 11,711,144                   | 30,751,085           | 48,523,672                    | 26,640,679   | (11,680,081) | 63,484,270          |
| 10,639,244             | 11,754,752                   | 22,393,996           | 29,263,578                    | 2,638,011    | 2,755,410    | 34,656,999          |
| 2,607,073              | 866,666                      | 3,473,739            | 17,519,521                    | 6,715,440    | 3,025,517    | 27,260,478          |
| 5,819,006              | 6,556,733                    | 12,375,739           | 34,258,515                    | 3,808,365    | 1,909,509    | 39,976,389          |
| 3,996,723              | 8,968,971                    | 12,965,694           | 23,285,590                    | 2,213,598    | 3,057,723    | 28,556,911          |
| 16,382,575             | 29,667,031                   | 46,049,606           | 82,502,222                    | 15,052,307   | 8,843,433    | 106,397,962         |
| 8,728,429              | 21,755,122                   | 30,483,551           | 3,884,223                     | 6,879,396    | 1,527,266    | 12,290,885          |
| 5,270,000              | 2,780,331                    | 8,050,331            | 21,189,879                    | 41,391,457   | (99,785)     | 62,481,551          |
| 7,752,715              | 9,666,501                    | 17,419,216           | 8,578,613                     | 2,103,962    | 15,375,700   | 26,058,275          |
| 7,133,625              | 3,378,796                    | 10,512,421           | 15,984,916                    | 12,899,172   | 5,273,232    | 34,157,320          |
| 17,043,941             | 26,934,029                   | 43,977,970           | 137,537,568                   | 14,699,469   | 18,708,417   | 170,945,454         |
| 4,134,177              | 5,482,179                    | 9,616,356            | 14,170,838                    | 7,167,687    | 6,612,955    | 27,951,480          |
| 7,172,719              | 22,443,647                   | 29,616,366           | 24,983,434                    | 6,208,666    | 7,330,254    | 38,522,354          |
| 16,458,690             | 24,944,345                   | 41,403,035           | 21,613,031                    | 20,884,145   | 4,238,490    | 46,735,666          |
| 2,872,785              | 2,045,219                    | 4,918,004            | 15,469,434                    | 7,910,005    | 14,412,638   | 37,792,077          |
| 2,714,759              | 4,677,869                    | 7,392,628            | 5,354,235                     | 3,083,896    | 1,627,959    | 10,066,090          |
| 1,196,586              | 1,626,899                    | 2,823,485            | 2,852,618                     | 1,449,935    | 860,422      | 5,162,975           |
| 1,392,022              | 1,390,360                    | 2,782,382            | 20,769,915                    | 5,495,123    | 1,611,732    | 27,876,770          |
| 2,525,357              | 479,013                      | 3,004,370            | 10,493,220                    | 2,041,319    | 454,672      | 12,989,211          |
| 3,516,485              | 5,754,300                    | 9,270,785            | 18,555,386                    | 1,720,226    | 3,339,650    | 23,615,262          |
| 13,888,014             | 16,966,272                   | 30,854,286           | 6,807,464                     | 15,778,778   | (5,804,568)  | 16,781,674          |
| 4,902,517              | 2,981,946                    | 7,884,463            | 21,759,290                    | 2,711,731    | 7,321,637    | 31,792,658          |

Continued



**Summary Data from the Statement of Net Assets - Governmental Activities**  
**As of December 31, 2003**

**All Cities Reporting Under GASB 34**

| City               | County     | Assets         |                |                  | Total Assets  |
|--------------------|------------|----------------|----------------|------------------|---------------|
|                    |            | Current Assets | Capital Assets | Deferred Charges |               |
| North Olmsted      | Cuyahoga   | \$28,510,996   | \$84,556,606   | \$0              | \$113,067,602 |
| North Ridgeville   | Lorain     | 14,758,216     | 51,298,691     | 0                | 66,056,907    |
| North Royalton     | Cuyahoga   | 19,113,801     | 16,919,046     | 0                | 36,032,847    |
| Norwalk            | Huron      | 16,501,371     | 10,056,325     | 0                | 26,557,696    |
| Oakwood            | Montgomery | 21,826,016     | 13,781,766     | 0                | 35,607,782    |
| Oberlin            | Lorain     | 11,583,929     | 6,668,751      | 0                | 18,252,680    |
| Ontario            | Richland   | 12,306,050     | 9,469,373      | 0                | 21,775,423    |
| Oregon             | Lucas      | 35,155,297     | 35,805,539     | 0                | 70,960,836    |
| Orrville           | Wayne      | 6,668,846      | 41,692,577     | 0                | 48,361,423    |
| Oxford             | Butler     | 13,939,490     | 13,653,338     | 0                | 27,592,828    |
| Painesville        | Lake       | 14,659,428     | 11,657,736     | 0                | 26,317,164    |
| Parma              | Cuyahoga   | 33,805,159     | 31,573,686     | 0                | 65,378,845    |
| Parma Heights      | Cuyahoga   | 10,856,921     | 33,418,819     | 0                | 44,275,740    |
| Pepper Pike        | Cuyahoga   | 17,473,738     | 16,093,372     | 0                | 33,567,110    |
| Perrysburg         | Wood       | 17,394,112     | 55,349,382     | 0                | 72,743,494    |
| Piqua              | Miami      | 17,879,287     | 38,080,725     | 0                | 55,960,012    |
| Port Clinton       | Ottawa     | 4,406,031      | 5,632,253      | 0                | 10,038,284    |
| Portsmouth         | Scioto     | 9,142,942      | 8,620,384      | 0                | 17,763,326    |
| Powell             | Delaware   | 9,867,796      | 21,757,066     | 0                | 31,624,862    |
| Ravenna            | Portage    | 13,526,329     | 21,913,473     | 0                | 35,439,802    |
| Reynoldsburg       | Franklin   | 20,590,625     | 42,728,790     | 0                | 63,319,415    |
| Rittman            | Wayne      | 3,105,281      | 6,853,252      | 0                | 9,958,533     |
| Rocky River        | Cuyahoga   | 22,929,811     | 24,581,865     | 39,377           | 47,551,053    |
| Salem              | Columbiana | 5,635,383      | 16,685,695     | 0                | 22,321,078    |
| Sandusky           | Erie       | 66,675,617     | 12,852,613     | 0                | 79,528,230    |
| Shaker Heights     | Cuyahoga   | 110,149,348    | 18,787,766     | 0                | 128,937,114   |
| Sharonville        | Hamilton   | 22,974,877     | 20,762,444     | 0                | 43,737,321    |
| Shelby             | Richland   | 6,963,655      | 15,406,044     | 0                | 22,369,699    |
| Sidney             | Shelby     | 16,152,924     | 44,190,468     | 0                | 60,343,392    |
| Solon              | Cuyahoga   | 67,782,175     | 72,804,842     | 0                | 140,587,017   |
| South Euclid       | Cuyahoga   | 30,751,221     | 32,130,512     | 0                | 62,881,733    |
| Springboro         | Warren     | 14,334,322     | 33,722,768     | 0                | 48,057,090    |
| Springdale         | Hamilton   | 12,056,848     | 40,235,805     | 0                | 52,292,653    |
| Springfield        | Clark      | 47,906,252     | 52,334,797     | 0                | 100,241,049   |
| St. Bernard        | Hamilton   | 7,929,488      | 14,972,121     | 0                | 22,901,609    |
| St. Marys          | Auglaize   | 14,118,051     | 14,916,005     | 0                | 29,034,056    |
| Stow               | Summit     | 26,675,307     | 40,235,820     | 0                | 66,911,127    |
| Strongsville       | Cuyahoga   | 26,066,511     | 144,768,205    | 0                | 170,834,716   |
| Sylvania           | Lucas      | 34,829,426     | 32,619,384     | 0                | 67,448,810    |
| Tallmadge          | Summit     | 10,795,389     | 26,589,724     | 0                | 37,385,113    |
| Tiffin             | Seneca     | 9,306,258      | 18,944,796     | 0                | 28,251,054    |
| Tipp City          | Miami      | 7,282,596      | 22,986,512     | 0                | 30,269,108    |
| Toledo             | Lucas      | 182,137,000    | 415,314,000    | 0                | 597,451,000   |
| Trotwood           | Montgomery | 11,519,708     | 7,419,182      | 0                | 18,938,890    |
| Troy               | Miami      | 56,655,895     | 33,783,545     | 0                | 90,439,440    |
| Twinsburg          | Summit     | 19,720,709     | 101,165,753    | 0                | 120,886,462   |
| University Heights | Cuyahoga   | 7,155,933      | 7,536,276      | 0                | 14,692,209    |
| Upper Arlington    | Franklin   | 67,177,993     | 35,414,801     | 99,406           | 102,692,200   |
| Upper Sandusky     | Wyandot    | 2,935,561      | 5,773,378      | 0                | 8,708,939     |
| Urbana             | Champaign  | 6,517,026      | 9,924,165      | 0                | 16,441,191    |
| Vandalia           | Montgomery | 22,244,635     | 43,284,904     | 0                | 65,529,539    |
| Vermilion          | Erie       | 6,555,640      | 9,609,704      | 0                | 16,165,344    |
| Wadsworth          | Medina     | 15,319,519     | 31,148,297     | 0                | 46,467,816    |
| Wapakoneta         | Auglaize   | 6,469,915      | 17,903,748     | 0                | 24,373,663    |

| Liabilities            |                              |                      | Net Assets                    |             |              | Total<br>Net Assets |
|------------------------|------------------------------|----------------------|-------------------------------|-------------|--------------|---------------------|
| Current<br>Liabilities | Due in More<br>Than One Year | Total<br>Liabilities | Invested in<br>Capital Assets | Restricted  | Unrestricted |                     |
| \$19,519,349           | \$43,094,364                 | \$62,613,713         | \$44,107,156                  | \$5,700,521 | \$646,212    | \$50,453,889        |
| 7,158,857              | 6,445,160                    | 13,604,017           | 45,395,143                    | 3,721,616   | 3,336,131    | 52,452,890          |
| 7,678,093              | 5,881,978                    | 13,560,071           | 12,969,025                    | 6,343,874   | 3,159,877    | 22,472,776          |
| 3,679,687              | 3,773,868                    | 7,453,555            | 5,686,423                     | 9,881,533   | 3,536,185    | 19,104,141          |
| 6,362,000              | 1,078,469                    | 7,440,469            | 10,231,766                    | 492,300     | 17,443,247   | 28,167,313          |
| 2,391,528              | 1,986,171                    | 4,377,699            | 4,621,131                     | 3,537,895   | 5,715,955    | 13,874,981          |
| 915,733                | 266,327                      | 1,182,060            | 9,216,873                     | 9,701,429   | 1,675,061    | 20,593,363          |
| 6,159,898              | 15,422,156                   | 21,582,054           | 20,599,851                    | 22,178,024  | 6,600,907    | 49,378,782          |
| 931,781                | 312,967                      | 1,244,748            | 41,548,787                    | 3,739,177   | 1,828,711    | 47,116,675          |
| 1,903,249              | 3,299,479                    | 5,202,728            | 10,198,505                    | 964,797     | 11,226,798   | 22,390,100          |
| 5,212,652              | 3,927,111                    | 9,139,763            | 11,259,529                    | 3,260,081   | 2,657,791    | 17,177,401          |
| 14,030,775             | 35,697,620                   | 49,728,395           | 888,173                       | 7,135,699   | 7,626,578    | 15,650,450          |
| 5,317,661              | 4,887,510                    | 10,205,171           | 28,615,442                    | 1,051,141   | 4,403,986    | 34,070,569          |
| 4,384,637              | 4,713,107                    | 9,097,744            | 11,951,350                    | 778,710     | 11,739,306   | 24,469,366          |
| 22,752,608             | 535,187                      | 23,287,795           | 55,349,382                    | 2,631,293   | (8,524,976)  | 49,455,699          |
| 6,495,235              | 3,293,857                    | 9,789,092            | 34,348,207                    | 976,604     | 10,846,109   | 46,170,920          |
| 1,289,446              | 1,046,441                    | 2,335,887            | 4,628,568                     | 1,912,582   | 1,161,247    | 7,702,397           |
| 3,057,497              | 2,562,953                    | 5,620,450            | 6,513,643                     | 3,742,427   | 1,886,806    | 12,142,876          |
| 8,934,747              | 15,295,291                   | 24,230,038           | 8,461,206                     | (678,276)   | (388,106)    | 7,394,824           |
| 2,117,293              | 7,725,878                    | 9,843,171            | 19,805,387                    | 8,230,693   | (2,439,449)  | 25,596,631          |
| 3,338,278              | 23,212,325                   | 26,550,603           | 21,070,934                    | 10,308,215  | 5,389,663    | 36,768,812          |
| 1,224,774              | 1,934,024                    | 3,158,798            | 4,701,230                     | 1,055,032   | 1,043,473    | 6,799,735           |
| 8,441,788              | 10,591,982                   | 19,033,770           | 16,981,242                    | 9,004,985   | 2,531,056    | 28,517,283          |
| 4,678,388              | 549,687                      | 5,228,075            | 13,356,695                    | 1,740,310   | 1,995,998    | 17,093,003          |
| 13,626,971             | 22,324,982                   | 35,951,953           | 31,552,987                    | 6,423,890   | 5,599,400    | 43,576,277          |
| 22,434,253             | 18,499,589                   | 40,933,842           | 28,268,341                    | 33,335,285  | 26,399,646   | 88,003,272          |
| 4,075,826              | 20,100,283                   | 24,176,109           | 7,579,874                     | 9,812,554   | 2,168,784    | 19,561,212          |
| 1,562,779              | 562,039                      | 2,124,818            | 15,039,254                    | 4,586,875   | 618,752      | 20,244,881          |
| 3,336,404              | 3,541,200                    | 6,877,604            | 41,850,468                    | 1,374,427   | 10,240,893   | 53,465,788          |
| 16,483,812             | 28,637,388                   | 45,121,200           | 44,759,842                    | 29,378,560  | 21,327,415   | 95,465,817          |
| 7,074,328              | 14,901,405                   | 21,975,733           | 17,736,388                    | 16,240,892  | 6,928,720    | 40,906,000          |
| 4,280,378              | 6,747,964                    | 11,028,342           | 26,568,831                    | 7,750,347   | 2,709,570    | 37,028,748          |
| 4,661,857              | 9,141,299                    | 13,803,156           | 30,841,274                    | 800,807     | 6,847,416    | 38,489,497          |
| 11,141,599             | 20,932,035                   | 32,073,634           | 38,973,451                    | 20,174,622  | 9,019,342    | 68,167,415          |
| 5,636,053              | 2,872,702                    | 8,508,755            | 10,364,583                    | 1,717,215   | 2,311,056    | 14,392,854          |
| 2,117,836              | 269,717                      | 2,387,553            | 13,584,922                    | 8,192,585   | 4,868,996    | 26,646,503          |
| 10,550,757             | 19,067,523                   | 29,618,280           | 20,570,820                    | 9,036,658   | 7,685,369    | 37,292,847          |
| 16,955,517             | 29,177,064                   | 46,132,581           | 114,753,051                   | 6,759,828   | 3,189,256    | 124,702,135         |
| 4,972,674              | 10,589,559                   | 15,562,233           | 21,261,127                    | 28,507,211  | 2,118,239    | 51,886,577          |
| 4,855,026              | 10,837,216                   | 15,692,242           | 16,514,414                    | 1,674,816   | 3,503,641    | 21,692,871          |
| 3,532,612              | 1,988,199                    | 5,520,811            | 18,086,796                    | 1,135,724   | 3,507,723    | 22,730,243          |
| 4,331,137              | 2,836,087                    | 7,167,224            | 19,481,512                    | 483,118     | 3,137,254    | 23,101,884          |
| 80,712,000             | 220,597,000                  | 301,309,000          | 248,832,000                   | 59,685,000  | (12,375,000) | 296,142,000         |
| 8,438,687              | 4,305,942                    | 12,744,629           | 2,223,206                     | 1,642,813   | 2,328,242    | 6,194,261           |
| 9,263,764              | 6,663,712                    | 15,927,476           | 27,340,545                    | 11,957,558  | 35,213,861   | 74,511,964          |
| 3,604,232              | 15,459,404                   | 19,063,636           | 85,763,553                    | 8,827,808   | 7,231,465    | 101,822,826         |
| 6,370,477              | 2,644,485                    | 9,014,962            | 4,601,463                     | 225,809     | 849,975      | 5,677,247           |
| 17,543,550             | 24,205,173                   | 41,748,723           | 20,491,448                    | 9,916,243   | 30,535,786   | 60,943,477          |
| 1,385,163              | 7,257,926                    | 8,643,089            | (1,859,316)                   | 851,753     | 1,073,413    | 65,850              |
| 3,947,700              | 3,711,125                    | 7,658,825            | 3,202,734                     | 1,696,395   | 3,883,237    | 8,782,366           |
| 4,648,264              | 11,701,237                   | 16,349,501           | 31,647,933                    | 4,570,563   | 12,961,542   | 49,180,038          |
| 3,098,173              | 1,565,564                    | 4,663,737            | 8,274,704                     | 2,291,693   | 935,210      | 11,501,607          |
| 3,315,710              | 2,922,245                    | 6,237,955            | 28,724,668                    | 8,877,008   | 2,628,185    | 40,229,861          |
| 1,320,387              | 3,472,718                    | 4,793,105            | 14,325,984                    | 4,057,990   | 1,196,584    | 19,580,558          |

Continued

**Summary Data from the Statement of Net Assets - Governmental Activities**  
**As of December 31, 2003**

**All Cities Reporting Under GASB 34**

| <b>Continued</b>     |               | <b>Assets</b>             |                           |                             | <b>Total<br/>Assets</b> |
|----------------------|---------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| <b>City</b>          | <b>County</b> | <b>Current<br/>Assets</b> | <b>Capital<br/>Assets</b> | <b>Deferred<br/>Charges</b> |                         |
| Warren               | Trumbull      | \$27,151,386              | \$32,699,326              | \$144,534                   | \$59,995,246            |
| Warrensville Heights | Cuyahoga      | 10,959,155                | 10,675,776                | 0                           | 21,634,931              |
| Washington           | Fayette       | 6,626,759                 | 29,015,406                | 0                           | 35,642,165              |
| West Carrollton      | Montgomery    | 6,954,712                 | 10,724,961                | 0                           | 17,679,673              |
| Westerville          | Franklin      | 70,062,126                | 67,132,396                | 118,362                     | 137,312,884             |
| Westlake             | Cuyahoga      | 86,252,798                | 117,225,154               | 0                           | 203,477,952             |
| Whitehall            | Franklin      | 11,921,328                | 9,913,895                 | 0                           | 21,835,223              |
| Wickliffe            | Lake          | 21,670,130                | 75,461,608                | 0                           | 97,131,738              |
| Willoughby           | Lake          | 35,825,190                | 52,860,922                | 0                           | 88,686,112              |
| Willowick            | Lake          | 12,204,642                | 25,707,483                | 0                           | 37,912,125              |
| Wilmington           | Clinton       | 10,212,590                | 12,287,683                | 0                           | 22,500,273              |
| Wooster              | Wayne         | 27,189,181                | 33,630,615                | 0                           | 60,819,796              |
| Worthington          | Franklin      | 23,920,431                | 28,265,889                | 0                           | 52,186,320              |
| Wyoming              | Hamilton      | 10,106,598                | 14,896,814                | 0                           | 25,003,412              |
| Xenia                | Greene        | 11,306,253                | 35,295,642                | 0                           | 46,601,895              |
| Youngstown           | Mahoning      | 37,098,377                | 21,814,449                | 0                           | 58,912,826              |
| Zanesville           | Muskingum     | 17,634,452                | 22,555,716                | 60,883                      | 40,251,051              |

| Liabilities            |                              |                      | Net Assets                    |             |              | Total<br>Net Assets |
|------------------------|------------------------------|----------------------|-------------------------------|-------------|--------------|---------------------|
| Current<br>Liabilities | Due in More<br>Than One Year | Total<br>Liabilities | Invested in<br>Capital Assets | Restricted  | Unrestricted |                     |
| \$6,598,344            | \$17,733,346                 | \$24,331,690         | \$19,496,371                  | \$9,781,349 | \$6,385,836  | \$35,663,556        |
| 6,206,861              | 13,264,692                   | 19,471,553           | 3,349,635                     | 1,853,915   | (3,040,172)  | 2,163,378           |
| 2,557,136              | 3,177,775                    | 5,734,911            | 25,796,706                    | 2,585,524   | 1,525,024    | 29,907,254          |
| 4,751,924              | 865,342                      | 5,617,266            | 9,724,961                     | 840,835     | 1,496,611    | 12,062,407          |
| 17,642,164             | 31,871,094                   | 49,513,258           | 39,904,398                    | 23,462,068  | 24,433,160   | 87,799,626          |
| 24,463,725             | 27,032,325                   | 51,496,050           | 91,772,608                    | 32,670,499  | 27,538,795   | 151,981,902         |
| 3,396,190              | 3,935,417                    | 7,331,607            | 6,351,034                     | 4,199,816   | 3,952,766    | 14,503,616          |
| 3,479,139              | 1,211,984                    | 4,691,123            | 75,461,608                    | 7,082,694   | 9,896,313    | 92,440,615          |
| 12,448,100             | 20,102,562                   | 32,550,662           | 40,931,168                    | 7,810,246   | 7,394,036    | 56,135,450          |
| 5,920,652              | 783,221                      | 6,703,873            | 24,547,483                    | 3,409,848   | 3,250,921    | 31,208,252          |
| 3,094,244              | 8,177,498                    | 11,271,742           | 4,215,137                     | 384,875     | 6,628,519    | 11,228,531          |
| 7,674,371              | 4,074,477                    | 11,748,848           | 29,068,496                    | 8,803,295   | 11,199,157   | 49,070,948          |
| 3,979,571              | 10,970,716                   | 14,950,287           | 18,125,889                    | 13,980,467  | 5,129,677    | 37,236,033          |
| 3,675,081              | 2,911,409                    | 6,586,490            | 12,261,175                    | 2,942,853   | 3,212,894    | 18,416,922          |
| 2,483,370              | 3,147,796                    | 5,631,166            | 33,078,113                    | 4,198,091   | 3,694,525    | 40,970,729          |
| 22,893,891             | 30,248,868                   | 53,142,759           | 3,241,711                     | 14,066,770  | (11,538,414) | 5,770,067           |
| 7,651,101              | 3,938,798                    | 11,589,899           | 19,202,535                    | 5,210,369   | 4,248,248    | 28,661,152          |

**Revenues from the Statement of Activities  
For the Year Ended December 31, 2003**

**All Cities Reporting Under GASB 34**

| City              | County     | Program Revenues - Governmental Activities |                                                |                | General Revenues - |               |              |
|-------------------|------------|--------------------------------------------|------------------------------------------------|----------------|--------------------|---------------|--------------|
|                   |            | Charges for Services                       | Operating Grants<br>Contributions and Interest | Capital Grants | Property Taxes (1) | Income Taxes  | Other Taxes  |
| Akron             | Summit     | \$31,009,989                               | \$18,489,411                                   | \$28,011,341   | \$30,374,275       | \$101,802,168 | \$12,084,490 |
| Alliance          | Stark      | 1,248,003                                  | 305,361                                        | 46,887         | 1,493,119          | 6,706,398     | 0            |
| Amherst           | Lorain     | 1,138,752                                  | 1,147,698                                      | 224,463        | 994,262            | 3,866,294     | 0            |
| Ashland           | Ashland    | 2,003,179                                  | 420,164                                        | 1,066,898      | 1,136,336          | 7,204,526     | 0            |
| Ashtabula         | Ashtabula  | 2,159,424                                  | 796,779                                        | 41,264         | 2,528,592          | 5,859,695     | 0            |
| Athens            | Athens     | 3,002,612                                  | 1,563,635                                      | 687,090        | 593,864            | 8,604,331     | 190,679      |
| Aurora            | Portage    | 927,984                                    | 54,409                                         | 97,400         | 3,803,152          | 10,538,805    | 0            |
| Avon              | Lorain     | 2,082,779                                  | 695,341                                        | 7,058,526      | 2,664,197          | 6,746,942     | 0            |
| Avon Lake         | Lorain     | 1,297,404                                  | 236,328                                        | 315,265        | 5,113,635          | 6,373,546     | 0            |
| Barberton         | Summit     | 1,991,023                                  | 2,362,914                                      | 1,148,276      | 1,319,351          | 9,718,674     | 0            |
| Bay Village       | Cuyahoga   | 554,313                                    | 542,729                                        | 23,506         | 5,099,331          | 4,442,591     | 0            |
| Beachwood         | Cuyahoga   | 1,608,263                                  | 408,346                                        | 505,530        | 3,432,388          | 16,861,082    | 0            |
| Beavercreek       | Greene     | 1,649,795                                  | 2,849,117                                      | 925,366        | 9,038,579          | 0             | 0            |
| Bedford           | Cuyahoga   | 2,441,722                                  | 1,563,389                                      | 630            | 3,127,368          | 9,315,967     | 0            |
| Bedford Heights   | Cuyahoga   | 3,187,302                                  | 193,253                                        | 279,215        | 4,048,224          | 8,088,759     | 0            |
| Bellefontaine     | Logan      | 1,087,017                                  | 1,156,727                                      | 0              | 608,537            | 5,554,235     | 191,757      |
| Bellevue          | Huron      | 363,215                                    | 344,912                                        | 860,650        | 766,911            | 3,540,378     | 0            |
| Belpre            | Washington | 312,732                                    | 494,271                                        | 252,268        | 277,250            | 911,656       | 0            |
| Berea             | Cuyahoga   | 9,001,521                                  | 556,337                                        | 4,182,707      | 3,798,326          | 8,694,407     | 0            |
| Bexley            | Franklin   | 1,028,425                                  | 591,789                                        | 0              | 1,596,454          | 5,525,560     | 0            |
| Blue Ash          | Hamilton   | 1,684,085                                  | 965,065                                        | 1,112,804      | 2,423,326          | 18,789,339    | 669,641      |
| Bowling Green     | Wood       | 2,472,563                                  | 2,053,072                                      | 792,959        | 1,869,305          | 13,028,773    | 1,838,772    |
| Brecksville       | Cuyahoga   | 1,538,212                                  | 588,861                                        | 3,627,626      | 4,127,860          | 11,373,261    | 0            |
| Broadview Heights | Cuyahoga   | 3,561,723                                  | 972,068                                        | 1,438,706      | 2706649            | 7,449,331     | 5,974        |
| Brook Park        | Cuyahoga   | 5,524,450                                  | 24,221                                         | 0              | 2,741,358          | 21,656,942    | 0            |
| Brooklyn          | Cuyahoga   | 1,603,665                                  | 662,406                                        | 0              | 2,166,402          | 12,120,596    | 0            |
| Brunswick         | Medina     | 2,844,016                                  | 1,550,608                                      | 1,051,604      | 1,895,291          | 8,065,065     | 0            |
| Bryan             | Williams   | 1,120,621                                  | 1,087,252                                      | 621,744        | 476,426            | 4,557,912     | 1,366,640    |
| Bucyrus           | Crawford   | 601,928                                    | 601,648                                        | 411,463        | 814,059            | 3,985,159     | 32,493       |
| Cambridge         | Guernsey   | 1,802,587                                  | 1,141,080                                      | 375,729        | 1,575,189          | 4,229,145     | 0            |
| Canton            | Stark      | 11,447,124                                 | 7,317,218                                      | 865,422        | 3,841,736          | 38,169,084    | 8,420,742    |
| Celina            | Mercer     | 931,228                                    | 538,677                                        | 1,021,039      | 380,017            | 2,250,890     | 485,652      |
| Centerville       | Montgomery | 1,315,530                                  | 1,116,083                                      | 126,357        | 1,284,929          | 9,236,374     | 963,872      |
| Chillicothe       | Ross       | 5,813,795                                  | 2,880,809                                      | 7,052          | 1,403,955          | 9,415,341     | 171,124      |
| Cincinnati        | Hamilton   | 111,474,000                                | 53,721,000                                     | 27,323,000     | 68,040,000         | 259,488,000   | 73,542,000   |
| Cleveland         | Cuyahoga   | 72,533,000                                 | 126,684,000                                    | 13,269,000     | 63,498,000         | 277,086,000   | 23,266,000   |
| Cleveland Heights | Cuyahoga   | 8,769,251                                  | 1,877,803                                      | 815,829        | 10,416,688         | 20,418,119    | 0            |
| Clyde             | Sandusky   | 397,279                                    | 270,576                                        | 294,757        | 635,678            | 3,280,817     | 0            |
| Columbus          | Franklin   | 115,000,000                                | 104,892,000                                    | 43,837,000     | 45,660,000         | 436,842,000   | 14,406,000   |
| Conneaut          | Ashtabula  | 717,085                                    | 870,386                                        | 223,234        | 1,396,824          | 2,856,609     | 0            |
| Coshocton         | Coshocton  | 886,309                                    | 919,592                                        | 180,168        | 460,354            | 2,880,107     | 0            |
| Cuyahoga Falls    | Summit     | 8,508,620                                  | 1,835,068                                      | 4,188,486      | 10,129,445         | 16,716,850    | 0            |
| Dayton            | Montgomery | 30,102,580                                 | 19,791,048                                     | 10,307,490     | 18,641,542         | 108,520,891   | 0            |
| Defiance          | Defiance   | 1,656,674                                  | 1,165,264                                      | 96,846         | 778,532            | 6,252,817     | 0            |
| Delaware          | Delaware   | 4,625,044                                  | 1,147,921                                      | 8,387,277      | 1,393,088          | 9,866,116     | 985,386      |
| Dover             | Tuscarawas | 859,448                                    | 539,613                                        | 300,600        | 1,059,505          | 3,453,203     | 0            |
| Dublin            | Franklin   | 7,773,877                                  | 1,969,669                                      | 4,715,874      | 2,908,497          | 52,864,082    | 7,683,511    |
| East Liverpool    | Columbiana | 740,608                                    | 1,289,432                                      | 10,410         | 934,261            | 2,788,861     | 0            |
| Eastlake          | Lake       | 1,387,947                                  | 404,942                                        | 1,046,067      | 4,838,472          | 6,985,148     | 249,643      |
| Eaton             | Preble     | 1,357,610                                  | 17,990                                         | 47,463         | 635,637            | 2,809,463     | 0            |
| Elyria            | Lorain     | 4,052,616                                  | 2,019,139                                      | 1,922,423      | 3,554,126          | 21,401,274    | 3,277,489    |
| Englewood         | Montgomery | 1,053,715                                  | 1,214,561                                      | 786,733        | 1,675,741          | 5,634,234     | 0            |
| Euclid            | Cuyahoga   | 7,263,058                                  | 502,101                                        | 1,525,639      | 9,514,574          | 18,311,962    | 0            |

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

| Governmental Activities |                        |              | Capital<br>Contributions,<br>and/or<br>Transfers<br>In/(Out) | Special<br>Items | Total General<br>Revenues,<br>Transfers and<br>Special Items | Total All<br>Revenues,<br>Transfers and<br>Special Items |
|-------------------------|------------------------|--------------|--------------------------------------------------------------|------------------|--------------------------------------------------------------|----------------------------------------------------------|
| Unrestricted<br>Grants  | Investment<br>Earnings | Other        |                                                              |                  |                                                              |                                                          |
| \$0                     | \$1,032,073            | \$42,215,282 | (\$594,344)                                                  | \$0              | \$186,913,944                                                | \$264,424,685                                            |
| 2,879,685               | 117,106                | 627,687      | 0                                                            | 0                | 11,823,995                                                   | 13,424,246                                               |
| 491,904                 | 286,316                | 164,061      | 293,000                                                      | 0                | 6,095,837                                                    | 8,606,750                                                |
| 2,398,369               | 219,900                | 848,880      | 0                                                            | 0                | 11,808,011                                                   | 15,298,252                                               |
| 2,828,530               | 128,801                | 241,484      | (515,478)                                                    | 0                | 11,071,624                                                   | 14,069,091                                               |
| 997,371                 | 205,459                | 656,486      | (119,390)                                                    | 0                | 11,128,800                                                   | 16,382,137                                               |
| 3,233,227               | 337,462                | 0            | (110,000)                                                    | 0                | 17,802,646                                                   | 18,882,439                                               |
| 275,722                 | 291,920                | 744,320      | 3,627                                                        | 0                | 10,726,728                                                   | 20,563,374                                               |
| 2,165,138               | 346,186                | 537,612      | (344,834)                                                    | 0                | 14,191,283                                                   | 16,040,280                                               |
| 2,391,699               | 158,020                | 826,707      | (159,000)                                                    | 970,516          | 15,225,967                                                   | 20,728,180                                               |
| 3,225,642               | 62,540                 | 84,566       | (1,629,628)                                                  | 0                | 11,285,042                                                   | 12,405,590                                               |
| 6,155,914               | 1,012,572              | 248,065      | 0                                                            | 0                | 27,710,021                                                   | 30,232,160                                               |
| 2,136,006               | 136,015                | 584,297      | (355,000)                                                    | 0                | 11,539,897                                                   | 16,964,175                                               |
| 1,310,787               | 202,952                | 920,520      | 0                                                            | 0                | 14,877,594                                                   | 18,883,335                                               |
| 1,459,130               | 45,097                 | 144,217      | 0                                                            | 0                | 13,785,427                                                   | 17,445,197                                               |
| 934,296                 | 238,053                | 393,458      | (90,071)                                                     | 0                | 7,830,265                                                    | 10,074,009                                               |
| 577,719                 | 230,530                | 392,251      | 0                                                            | 0                | 5,507,789                                                    | 7,076,566                                                |
| 253,584                 | 26,815                 | 34,302       | 26,375                                                       | 0                | 1,529,982                                                    | 2,589,253                                                |
| 1,381,784               | 33,133                 | 1,148        | (819,500)                                                    | 0                | 13,089,298                                                   | 26,829,863                                               |
| 1,825,240               | 25,810                 | 112,287      | 0                                                            | 0                | 9,085,351                                                    | 10,705,565                                               |
| 1,251,165               | 182,281                | 1,013,221    | (190,608)                                                    | 0                | 24,138,365                                                   | 27,900,319                                               |
| 2,175,328               | 369,323                | 504,482      | (4,597,400)                                                  | 0                | 15,188,583                                                   | 20,507,177                                               |
| 1,307,353               | 634,052                | 264,412      | 0                                                            | 0                | 17,706,938                                                   | 23,461,637                                               |
| 1,277,704               | 95,969                 | 173,538      | 0                                                            | 0                | 11,709,165                                                   | 17,681,662                                               |
| 8,908,485               | 257,922                | 8,532        | 0                                                            | 0                | 33,573,239                                                   | 39,121,910                                               |
| 1,021,200               | 135,906                | 23,490       | 0                                                            | 0                | 15,467,594                                                   | 17,733,665                                               |
| 1,861,276               | 294,165                | 134,525      | 0                                                            | 2,268,639        | 14,518,961                                                   | 19,965,189                                               |
| 794,867                 | 126,262                | 558,246      | (3,378,439)                                                  | 0                | 4,501,914                                                    | 7,331,531                                                |
| 819,233                 | 97,639                 | 190,687      | (525,314)                                                    | 0                | 5,413,956                                                    | 7,028,995                                                |
| 830,188                 | 224,910                | 676,655      | 380,180                                                      | 0                | 7,916,267                                                    | 11,235,663                                               |
| 13,811                  | 477,079                | 1,599,462    | 0                                                            | 0                | 52,521,914                                                   | 72,151,678                                               |
| 643,237                 | 60,847                 | 173,043      | 0                                                            | 0                | 3,993,686                                                    | 6,484,630                                                |
| 943,425                 | 131,640                | 716,605      | (235,000)                                                    | 0                | 13,041,845                                                   | 15,599,815                                               |
| 1,787,884               | 144,920                | 517,748      | (148,595)                                                    | 0                | 13,292,377                                                   | 21,994,033                                               |
| 0                       | 11,199,000             | 52,000       | (302,000)                                                    | 0                | 412,019,000                                                  | 604,537,000                                              |
| 101,000                 | 1,443,000              | 86,446,000   | 3,733,000                                                    | 0                | 455,573,000                                                  | 668,059,000                                              |
| 7,506,950               | 313,444                | 1,290,440    | 4,261                                                        | 0                | 39,949,902                                                   | 51,412,785                                               |
| 334,603                 | 229,598                | 347,162      | (1,103,543)                                                  | 0                | 3,724,315                                                    | 4,686,927                                                |
| 0                       | 8,196,000              | 70,240,000   | (5,812,000)                                                  | 0                | 569,532,000                                                  | 833,261,000                                              |
| 1,015,299               | 20,472                 | 63,435       | (11,023)                                                     | 0                | 5,341,616                                                    | 7,152,321                                                |
| 821,979                 | 57,109                 | 460,687      | 0                                                            | 0                | 4,680,236                                                    | 6,666,305                                                |
| 4,615,712               | 684,416                | 635,606      | (799,024)                                                    | 0                | 31,983,005                                                   | 46,515,179                                               |
| 19,081,383              | 3,579,657              | 2,952,997    | (913,666)                                                    | 0                | 151,862,804                                                  | 212,063,922                                              |
| 691,903                 | 74,251                 | 629,922      | 0                                                            | 0                | 8,427,425                                                    | 11,346,209                                               |
| 1,413,575               | 163,845                | 641,604      | 0                                                            | 0                | 14,463,614                                                   | 28,623,856                                               |
| 1,136,833               | 171,851                | 135,202      | (520,385)                                                    | 0                | 5,436,209                                                    | 7,135,870                                                |
| 0                       | 933,597                | 2,500,961    | 0                                                            | 0                | 66,890,648                                                   | 81,350,068                                               |
| 822,984                 | 40,674                 | 290,413      | 0                                                            | 0                | 4,877,193                                                    | 6,917,643                                                |
| 1,490,217               | 74,275                 | 980,460      | (92,700)                                                     | 0                | 14,525,515                                                   | 17,364,471                                               |
| 940,190                 | 59,086                 | 29,079       | 0                                                            | 0                | 4,473,455                                                    | 5,896,518                                                |
| 4,070,303               | 179,864                | 190,574      | 0                                                            | 0                | 32,673,630                                                   | 40,667,808                                               |
| 645,440                 | 250,684                | 321,237      | 0                                                            | 0                | 8,527,336                                                    | 11,582,345                                               |
| 3,540,576               | 257,951                | (48,192)     | 286,456                                                      | 0                | 31,863,327                                                   | 41,154,125                                               |

Continued

**Revenues from the Statement of Activities  
For the Year Ended December 31, 2003**

**All Cities Reporting Under GASB 34**

**Continued**

| City             | County     | Program Revenues - Governmental Activities |                                                   |                   | General Revenues -    |                 |                |
|------------------|------------|--------------------------------------------|---------------------------------------------------|-------------------|-----------------------|-----------------|----------------|
|                  |            | Charges for<br>Services                    | Operating Grants<br>Contributions<br>and Interest | Capital<br>Grants | Property<br>Taxes (1) | Income<br>Taxes | Other<br>Taxes |
| Fairborn         | Greene     | \$5,200,942                                | \$1,649,218                                       | \$544,854         | \$2,815,556           | \$5,488,820     | \$0            |
| Fairfield        | Butler     | 2,441,793                                  | 1,481,204                                         | 150,233           | 5,407,434             | 18,457,637      | 0              |
| Fairlawn         | Summit     | 945,974                                    | 280,174                                           | 795,044           | 961,954               | 7,209,630       | 0              |
| Fairview Park    | Cuyahoga   | 1,253,754                                  | 538,662                                           | 0                 | 3,867,538             | 5,821,810       | 0              |
| Findlay          | Hancock    | 2,997,483                                  | 5,487,214                                         | 412,249           | 2,826,806             | 14,095,110      | 0              |
| Forest Park      | Hamilton   | 1,608,514                                  | 260,512                                           | 810,647           | 4,548,071             | 6,102,615       | 1,411,275      |
| Fostoria         | Seneca     | 805,442                                    | 1,036,336                                         | 0                 | 841,746               | 5,142,673       | 0              |
| Franklin         | Warren     | 1,021,594                                  | 775,004                                           | 911,937           | 1,408,292             | 5,084,420       | 0              |
| Fremont          | Sandusky   | 1,005,796                                  | 1,226,582                                         | 92,281            | 901,694               | 7,398,224       | 0              |
| Gahanna          | Franklin   | 1,721,838                                  | 2,285,268                                         | 115,455           | 1,739,747             | 12,281,635      | 0              |
| Garfield Heights | Cuyahoga   | 3,300,497                                  | 942,810                                           | 100,220           | 7,984,814             | 9,131,326       | 0              |
| Girard           | Trumbull   | 1,977,347                                  | 1,162,655                                         | 1,268,910         | 651,789               | 2,726,960       | 0              |
| Green            | Summit     | 791,151                                    | 1,314,378                                         | 750               | 3,612,671             | 6,893,365       | 0              |
| Greenville       | Darke      | 695,122                                    | 1,385,601                                         | 0                 | 1,853,475             | 3,936,483       | 0              |
| Grove City       | Franklin   | 2,839,016                                  | 1,662,922                                         | 794,556           | 3,324,130             | 14,859,483      | 0              |
| Hamilton         | Butler     | 11,774,785                                 | 9,168,937                                         | 808,510           | 6,555,179             | 20,449,696      | 0              |
| Heath            | Licking    | 759,584                                    | 10,000                                            | 341,305           | 1,172,261             | 4,839,079       | 425,268        |
| Highland Heights | Cuyahoga   | 950,455                                    | 256,960                                           | 649,632           | 1,332,580             | 6,732,219       | 23,437         |
| Hillard          | Franklin   | 3,899,836                                  | 1,671,998                                         | 42,085            | 1,350,028             | 12,671,812      | 188,743        |
| Hubbard          | Trumbull   | 48,394                                     | 295,672                                           | 297,614           | 330,065               | 1,055,837       | 0              |
| Huber Heights    | Montgomery | 1,691,829                                  | 1,402,598                                         | 2,520,528         | 3,612,628             | 10,400,353      | 169,138        |
| Hudson           | Summit     | 515,814                                    | 682,734                                           | 0                 | 5,861,000             | 7,260,253       | 0              |
| Independence     | Cuyahoga   | 1,256,994                                  | 265,923                                           | 5,262,736         | 2,537,189             | 18,142,284      | 0              |
| Jackson          | Jackson    | 339,118                                    | 567,794                                           | 0                 | 1,531,548             | 0               | 0              |
| Kent             | Portage    | 1,550,125                                  | 1,475,896                                         | 119,116           | 12,663,437            | 0               | 0              |
| Kettering        | Montgomery | 7,954,670                                  | 1,388,760                                         | 6,619,535         | 8,208,754             | 25,607,227      | 8,302,792      |
| Lakewood         | Cuyahoga   | 5,955,952                                  | 9,394,210                                         | 0                 | 10,490,540            | 15,412,865      | 0              |
| Lancaster        | Fairfield  | 3,122,836                                  | 3,645,073                                         | 0                 | 2,083,806             | 13,234,650      | 788,704        |
| Lebanon          | Warren     | 1,693,148                                  | 670,606                                           | 4,777,038         | 2,199,757             | 4,577,825       | 855,204        |
| Lima             | Allen      | 5,863,039                                  | 2,433,418                                         | 742,084           | 1,086,934             | 15,116,347      | 76,481         |
| Lorain           | Lorain     | 3,720,634                                  | 11,509,194                                        | 4,535,632         | 4,123,897             | 16,558,559      | 0              |
| Lyndhurst        | Cuyahoga   | 2,017,335                                  | 555,787                                           | 342,096           | 3,946,976             | 9,439,711       | 139,888        |
| Macedonia        | Summit     | 2,195,969                                  | 546,087                                           | 2,669,325         | 1,771,402             | 5,698,697       | 349,750        |
| Mansfield        | Richland   | 3,526,057                                  | 7,547,321                                         | 132,240           | 2,358,616             | 22,678,516      | 0              |
| Maple Heights    | Cuyahoga   | 3,453,980                                  | 808,141                                           | 336,732           | 5,058,593             | 6,337,898       | 47,677         |
| Marietta         | Washington | 1,320,115                                  | 2,995,940                                         | 260,890           | 518,161               | 6,872,881       | 0              |
| Marion           | Marion     | 1,462,177                                  | 2,697,103                                         | 949,326           | 13,882,198            | 0               | 0              |
| Marysville       | Union      | 1,681,472                                  | 867,650                                           | 0                 | 1,373,320             | 6,245,289       | 62,838         |
| Mason            | Warren     | 2,660,523                                  | 1,286,339                                         | 3,001,393         | 5,707,860             | 14,750,306      | 0              |
| Massillon        | Stark      | 3,475,898                                  | 1,758,331                                         | 1,616,911         | 2,325,468             | 11,804,315      | 0              |
| Maumee           | Lucas      | 2,670,452                                  | 740,794                                           | 150,308           | 1,618,780             | 13,345,743      | 0              |
| Mayfield Heights | Cuyahoga   | 1,119,142                                  | 660,035                                           | 174,136           | 4,656,925             | 8,811,751       | 89,074         |
| Medina           | Medina     | 2,557,103                                  | 2,310,139                                         | 0                 | 3,274,063             | 4,685,240       | 0              |
| Mentor           | Lake       | 6,559,948                                  | 1,088,262                                         | 8,284,025         | 4,882,423             | 26,338,127      | 732,210        |
| Miamisburg       | Montgomery | 2,439,503                                  | 1,240,900                                         | 159,334           | 2,617,306             | 8,233,606       | 0              |
| Middleburg Hts   | Cuyahoga   | 2,460,311                                  | 689,679                                           | 1,362,161         | 2,783,996             | 12,796,708      | 0              |
| Middletown       | Butler     | 4,329,612                                  | 10,006,717                                        | 1,984,942         | 5,587,882             | 16,416,760      | 3,848,468      |
| Moraine          | Montgomery | 1,174,573                                  | 80,918                                            | 646,675           | 699,526               | 15,424,540      | 104,342        |
| Mount Vernon     | Knox       | 1,036,350                                  | 1,571,916                                         | 183,870           | 1,118,341             | 6,373,436       | 125,688        |
| Munroe Falls     | Summit     | 202,327                                    | 612,036                                           | 25,185            | 712,871               | 1,192,526       | 0              |
| Napoleon         | Henry      | 990,844                                    | 668,714                                           | 83,160            | 389,763               | 2,134,591       | 540,096        |
| Nelsonville      | Athens     | 164,232                                    | 190,247                                           | 6,604,429         | 407,362               | 1,234,933       | 0              |
| New Philadelphia | Tuscarawas | 1,898,842                                  | 2,006,294                                         | 44,216            | 2,230,532             | 4,112,398       | 0              |
| Newark           | Licking    | 4,628,574                                  | 4,323,792                                         | 3,605,567         | 2,842,328             | 17,760,950      | 0              |
| North Canton     | Stark      | 725,523                                    | 555,201                                           | 170,000           | 1,235,911             | 5,545,734       | 0              |
| North Olmsted    | Cuyahoga   | 3,830,522                                  | 1,381,604                                         | 1,979,290         | 10,238,732            | 10,927,745      | 0              |

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

| Governmental Activities |                        |           | Capital<br>Contributions,<br>and/or<br>Transfers<br>In/(Out) | Special<br>Items | Total General<br>Revenues,<br>Transfers and<br>Special Items | Total All<br>Revenues,<br>Transfers and<br>Special Items |
|-------------------------|------------------------|-----------|--------------------------------------------------------------|------------------|--------------------------------------------------------------|----------------------------------------------------------|
| Unrestricted<br>Grants  | Investment<br>Earnings | Other     |                                                              |                  |                                                              |                                                          |
| \$3,176,277             | \$372,162              | \$689,280 | \$0                                                          | \$559,980        | \$13,102,075                                                 | \$20,497,089                                             |
| 1,758,569               | 543,188                | 116,194   | (396,000)                                                    | 0                | 25,887,022                                                   | 29,960,252                                               |
| 788,424                 | 217,007                | 2,140,723 | 0                                                            | 0                | 11,317,738                                                   | 13,338,930                                               |
| 2,596,571               | 63,432                 | 195,583   | 0                                                            | 0                | 12,544,934                                                   | 14,337,350                                               |
| 2,818,716               | 278,332                | 1,000,037 | 96,932                                                       | 0                | 21,115,933                                                   | 30,012,879                                               |
| 578,132                 | 155,617                | 659,488   | 0                                                            | 0                | 13,455,198                                                   | 16,134,871                                               |
| 524,903                 | 30,412                 | 189,725   | 0                                                            | 0                | 6,729,459                                                    | 8,571,237                                                |
| 586,202                 | 239,132                | 115,073   | 23,150                                                       | 0                | 7,456,269                                                    | 10,164,804                                               |
| 1,160,653               | 168,913                | 174,144   | 0                                                            | 0                | 9,803,628                                                    | 12,128,287                                               |
| 4,434,696               | 742,365                | 397,459   | (26,397)                                                     | 0                | 19,569,505                                                   | 23,692,066                                               |
| 3,140,355               | 15,480                 | 1,148,186 | 0                                                            | 0                | 21,420,161                                                   | 25,763,688                                               |
| 607,586                 | 23,323                 | 84,376    | 0                                                            | 0                | 4,094,034                                                    | 8,502,946                                                |
| 1,600,742               | 141,574                | 235,287   | 0                                                            | 0                | 12,483,639                                                   | 14,589,918                                               |
| 588,668                 | 46,368                 | 166,817   | (51,600)                                                     | 0                | 6,540,211                                                    | 8,620,934                                                |
| 2,011,979               | 271,514                | 537,078   | (198,632)                                                    | 0                | 20,805,552                                                   | 26,102,046                                               |
| 4,871,892               | 329,082                | 26,016    | 0                                                            | 0                | 32,231,865                                                   | 53,984,097                                               |
| 781,533                 | 123,662                | 58,858    | 0                                                            | 0                | 7,400,661                                                    | 8,511,550                                                |
| 493,042                 | 116,966                | (80,171)  | 0                                                            | 0                | 8,618,073                                                    | 10,475,120                                               |
| 1,823,489               | 108,125                | 292,632   | 0                                                            | 0                | 16,434,829                                                   | 22,048,748                                               |
| 479,298                 | 207,265                | 509,949   | (23,180)                                                     | 0                | 2,559,234                                                    | 3,200,914                                                |
| 2,080,752               | 224,674                | 143,876   | (3,095,514)                                                  | 0                | 13,535,907                                                   | 19,150,862                                               |
| 4,839,515               | 935,006                | 1,551,149 | (1,542,071)                                                  | 0                | 18,904,852                                                   | 20,103,400                                               |
| 1,140,063               | 361,782                | 362,688   | 0                                                            | 0                | 22,544,006                                                   | 29,329,659                                               |
| 498,319                 | 221,348                | 531       | 0                                                            | 0                | 2,251,746                                                    | 3,158,658                                                |
| 2,642,496               | 369,743                | 408,487   | (225,000)                                                    | 0                | 15,859,163                                                   | 19,004,300                                               |
| 0                       | 780,231                | 1,720,950 | 0                                                            | 0                | 44,619,954                                                   | 60,582,919                                               |
| 2,540,663               | 483,266                | 909,575   | (200,000)                                                    | 0                | 29,636,909                                                   | 44,987,071                                               |
| 870,520                 | 322,878                | 2,800,072 | 307,742                                                      | 0                | 20,408,372                                                   | 27,176,281                                               |
| 989,105                 | 144,603                | 101,158   | 114,498                                                      | 0                | 8,982,150                                                    | 16,122,942                                               |
| 0                       | 516,225                | 3,952,283 | 0                                                            | 0                | 20,748,270                                                   | 29,786,811                                               |
| 434,976                 | 162,478                | 814,192   | 0                                                            | 0                | 22,094,102                                                   | 41,859,562                                               |
| 3,631,922               | 367,972                | 102,272   | 0                                                            | 0                | 17,628,741                                                   | 20,543,959                                               |
| 679,979                 | 32,012                 | 7,950     | 0                                                            | 0                | 8,539,790                                                    | 13,951,171                                               |
| 5,520,410               | 629,575                | 152,743   | 337,209                                                      | (180,484)        | 31,496,585                                                   | 42,702,203                                               |
| 3,265,061               | 52,298                 | 125,290   | (1,132)                                                      | 0                | 14,885,685                                                   | 19,484,538                                               |
| 1,346,737               | 291,126                | 289,676   | 0                                                            | 0                | 9,318,581                                                    | 13,895,526                                               |
| 1,882,797               | 267,022                | 1,790,356 | (76,425)                                                     | 0                | 17,745,948                                                   | 22,854,554                                               |
| 1,061,165               | 104,164                | 650,942   | 0                                                            | 0                | 9,497,718                                                    | 12,046,840                                               |
| 1,930,644               | 273,376                | 473,513   | (574,596)                                                    | 0                | 22,561,103                                                   | 29,509,358                                               |
| 1,556,400               | 96,719                 | 546,291   | 0                                                            | 552,950          | 16,882,143                                                   | 23,733,283                                               |
| 2,522,295               | 570,871                | 26,260    | 343,465                                                      | 0                | 18,427,414                                                   | 21,988,968                                               |
| 1,932,069               | 332,377                | 106,135   | 0                                                            | 0                | 15,928,331                                                   | 17,881,644                                               |
| 2,124,065               | 128,624                | 129,542   | 0                                                            | 0                | 10,341,534                                                   | 15,208,776                                               |
| 59,612                  | 680,325                | 7,326,844 | 0                                                            | 0                | 40,019,541                                                   | 55,951,776                                               |
| 1,541,450               | 460,101                | 171,461   | 287,724                                                      | 0                | 13,311,648                                                   | 17,151,385                                               |
| 1,129,313               | 236,156                | 271,142   | 0                                                            | 0                | 17,217,315                                                   | 21,729,466                                               |
| 2,300,454               | 1,006,417              | 1,444,511 | 334,305                                                      | 0                | 30,938,797                                                   | 47,260,068                                               |
| 737,456                 | (54,801)               | 199,191   | 0                                                            | 0                | 17,110,254                                                   | 19,012,420                                               |
| 723,556                 | 93,876                 | 75,013    | 49,500                                                       | 0                | 8,559,410                                                    | 11,351,546                                               |
| 102,611                 | 36,787                 | 64,266    | 0                                                            | 0                | 2,109,061                                                    | 2,948,609                                                |
| 1,028,057               | 153,241                | 317,553   | 0                                                            | 0                | 4,563,301                                                    | 6,306,019                                                |
| 303,208                 | 96,776                 | 49,763    | (5,000)                                                      | 0                | 2,087,042                                                    | 9,045,950                                                |
| 1,315,692               | 100,903                | 107,893   | 0                                                            | 0                | 7,867,418                                                    | 11,816,770                                               |
| 2,339,148               | 363,604                | 622,613   | 234,050                                                      | 0                | 24,162,693                                                   | 36,720,626                                               |
| 1,011,055               | 201,285                | 65,061    | 0                                                            | 0                | 8,059,046                                                    | 9,509,770                                                |
| 2,906,433               | 295,832                | 43,411    | (46,256)                                                     | 0                | 24,365,897                                                   | 31,557,313                                               |

Continued



**Revenues from the Statement of Activities  
For the Year Ended December 31, 2003**

**All Cities Reporting Under GASB 34**

**Continued**

| City                 | County     | Program Revenues - Governmental Activities |                               |             | General Revenues - |             |           |
|----------------------|------------|--------------------------------------------|-------------------------------|-------------|--------------------|-------------|-----------|
|                      |            | Charges for                                | Operating Grants              | Capital     | Property           | Income      | Other     |
|                      |            | Services                                   | Contributions<br>and Interest | Grants      | Taxes (1)          | Taxes       | Taxes     |
| North Ridgeville     | Lorain     | \$3,214,107                                | \$344,822                     | \$6,477,132 | \$3,661,533        | \$6,055,356 | \$0       |
| North Royalton       | Cuyahoga   | 2,961,635                                  | 1,207,026                     | 416,106     | 4,188,113          | 7,511,309   | 8,236     |
| Norwalk              | Huron      | 1,738,604                                  | 790,529                       | 214,474     | 1,460,628          | 5,272,602   | 0         |
| Oakwood              | Montgomery | 1,440,899                                  | 304,783                       | 771,550     | 1,713,894          | 4,770,218   | 0         |
| Oberlin              | Lorain     | 1,009,312                                  | 160,136                       | 156,644     | 796,128            | 4,847,928   | 0         |
| Ontario              | Richland   | 807,413                                    | 287,462                       | 0           | 461,718            | 3,644,789   | 0         |
| Oregon               | Lucas      | 1,373,993                                  | 912,184                       | 1,297,270   | 1,635,896          | 11,778,804  | 0         |
| Orrville             | Wayne      | 537,764                                    | 428,590                       | 678,138     | 476,914            | 2,960,636   | 782,502   |
| Oxford               | Butler     | 1,263,975                                  | 493,844                       | 273,525     | 780,850            | 5,796,651   | 1,398,993 |
| Painesville          | Lake       | 1,926,125                                  | 83,677                        | 112,076     | 7,913,079          | 0           | 0         |
| Parma                | Cuyahoga   | 7,312,652                                  | 684,129                       | 1,385,917   | 7,728,935          | 34,382,801  | 0         |
| Parma Heights        | Cuyahoga   | 1,860,633                                  | 101,266                       | 367,978     | 3,622,660          | 6,519,973   | 0         |
| Pepper Pike          | Cuyahoga   | 243,403                                    | 226,940                       | 272,952     | 3,047,809          | 3,326,015   | 4,755,517 |
| Perrysburg           | Wood       | 1,811,485                                  | 21,167                        | 2,094,075   | 2,726,469          | 8,990,438   | 0         |
| Piqua                | Miami      | 554,349                                    | 640,700                       | 737,223     | 1,503,856          | 7,364,357   | 3,844,650 |
| Port Clinton         | Ottawa     | 596,705                                    | 766,292                       | 42,810      | 452,573            | 2,110,458   | 151,653   |
| Portsmouth           | Scioto     | 1,922,686                                  | 2,804,495                     | 2,700       | 3,175,097          | 4,456,020   | 188,158   |
| Powell               | Delaware   | 1,457,881                                  | 353,036                       | 855,369     | 1,279,259          | 2,565,596   | 0         |
| Ravenna              | Portage    | 1,854,094                                  | 2,035,239                     | 65,000      | 597,715            | 5,230,274   | 0         |
| Reynoldsburg         | Franklin   | 1,179,365                                  | 145,590                       | 0           | 1,306,987          | 8,424,114   | 237,076   |
| Rittman              | Wayne      | 914,904                                    | 419,672                       | 139,567     | 492,732            | 1,165,271   | 0         |
| Rocky River          | Cuyahoga   | 4,451,138                                  | 628,874                       | 749,605     | 5,255,119          | 7,450,963   | 1,680,689 |
| Salem                | Columbiana | 187,158                                    | 124,965                       | 160,000     | 873,943            | 3,769,725   | 14,766    |
| Sandusky             | Erie       | 3,823,555                                  | 2,085,948                     | 558,798     | 2,213,507          | 7,109,826   | 3,918,022 |
| Shaker Heights       | Cuyahoga   | 14,425,718                                 | 3,578,180                     | 46,304      | 6,475,426          | 22,626,009  | 0         |
| Sharonville          | Hamilton   | 1,328,543                                  | 176,551                       | 114,948     | 17,779,855         | 0           | 0         |
| Shelby               | Richland   | 571,796                                    | 478,641                       | 337,221     | 1,292,383          | 2,600,476   | 0         |
| Sidney               | Shelby     | 1,881,380                                  | 1,552,472                     | 881,001     | 1,250,527          | 11,180,689  | 618,180   |
| Solon                | Cuyahoga   | 4,057,460                                  | 831,117                       | 924,595     | 5,372,010          | 28,277,201  | 0         |
| South Euclid         | Cuyahoga   | 4,566,091                                  | 926,987                       | 653,384     | 4,835,725          | 6,005,698   | 0         |
| Springboro           | Warren     | 1,597,433                                  | 16,821                        | 5,761,359   | 613,347            | 6,468,134   | 686,145   |
| Springdale           | Hamilton   | 325,139                                    | 86,237                        | 1,198,695   | 1,847,701          | 9,370,885   | 0         |
| Springfield          | Clark      | 7,352,690                                  | 3,816,355                     | 6,048,329   | 2,565,325          | 27,164,780  | 8,112,750 |
| St. Bernard          | Hamilton   | 85,528                                     | 71,527                        | 0           | 7,528,455          | 0           | 0         |
| St. Marys            | Auglaize   | 557,479                                    | 343,448                       | 595,357     | 1,138,022          | 3,726,387   | 0         |
| Stow                 | Summit     | 2,008,141                                  | 338,928                       | 903,400     | 6,797,865          | 11,167,214  | 0         |
| Strongsville         | Cuyahoga   | 5,864,936                                  | 1,440,714                     | 6,852,376   | 7,593,027          | 18,333,911  | 463,455   |
| Sylvania             | Lucas      | 1,672,214                                  | 602,376                       | 993,090     | 1,757,205          | 6,758,963   | 0         |
| Tallmadge            | Summit     | 1,057,868                                  | 633,414                       | 370,041     | 1,730,744          | 6,896,029   | 0         |
| Tiffin               | Seneca     | 390,101                                    | 633,822                       | 697,402     | 941,463            | 6,675,848   | 0         |
| Tipp City            | Miami      | 709,780                                    | 436,175                       | 711,678     | 265,457            | 3,140,017   | 24,476    |
| Toledo               | Lucas      | 38,612,000                                 | 54,155,000                    | 16,172,000  | 19,794,000         | 155,112,000 | 0         |
| Trotwood             | Montgomery | 1,117,451                                  | 2,159,298                     | 106,428     | 3,814,338          | 5,554,897   | 0         |
| Troy                 | Miami      | 1,449,899                                  | 819,796                       | 543,680     | 1,861,186          | 11,052,062  | 0         |
| Twinsburg            | Summit     | 2,476,071                                  | 205,929                       | 0           | 1,446,769          | 16,865,018  | 0         |
| University Heights   | Cuyahoga   | 1,066,845                                  | 89,591                        | 4,085,908   | 2,678,207          | 4,911,978   | 0         |
| Upper Arlington      | Franklin   | 1,589,686                                  | 83,754                        | 119,360     | 7,350,424          | 12,579,912  | 3,217,114 |
| Upper Sandusky       | Wyandot    | 44,283                                     | 318,808                       | 1,082,117   | 48,309             | 3,030,454   | 0         |
| Urbana               | Champaign  | 2,086,381                                  | 187,565                       | 323,716     | 520,599            | 4,044,104   | 467,531   |
| Vandalia             | Montgomery | 3,740,029                                  | 759,212                       | 395,429     | 1,783,553          | 9,911,605   | 0         |
| Vermilion            | Erie       | 1,632,455                                  | 25,429                        | 102,024     | 2,102,594          | 1,277,269   | 0         |
| Wadsworth            | Medina     | 1,741,071                                  | 445,664                       | 480,452     | 1,553,691          | 5,601,761   | 0         |
| Wapakoneta           | Auglaize   | 459,769                                    | 604,227                       | 384,169     | 454,514            | 2,004,839   | 641,975   |
| Warren               | Trumbull   | 3,813,539                                  | 5,141,369                     | 1,147,279   | 1,517,267          | 18,788,667  | 0         |
| Warrensville Heights | Cuyahoga   | 846,937                                    | 967,325                       | 475,087     | 2,152,172          | 9,860,864   | 0         |
| Washington           | Fayette    | 890,659                                    | 687,519                       | 420,001     | 1,596,029          | 4,245,419   | 0         |

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

| Governmental Activities |                        |           | Capital<br>Contributions,<br>and/or<br>Transfers<br>In/(Out) | Special<br>Items | Total General<br>Revenues,<br>Transfers and<br>Special Items | Total All<br>Revenues,<br>Transfers and<br>Special Items |
|-------------------------|------------------------|-----------|--------------------------------------------------------------|------------------|--------------------------------------------------------------|----------------------------------------------------------|
| Unrestricted<br>Grants  | Investment<br>Earnings | Other     |                                                              |                  |                                                              |                                                          |
| \$2,135,898             | \$158,160              | \$17,349  | \$0                                                          | \$0              | \$12,028,296                                                 | \$22,064,357                                             |
| 1,431,067               | 137,145                | 19,042    | 0                                                            | 0                | 13,294,912                                                   | 17,879,679                                               |
| 1,595,733               | 288,272                | 70,247    | 0                                                            | 0                | 8,687,482                                                    | 11,431,089                                               |
| 1,696,152               | 616,479                | 166,327   | 141,934                                                      | 0                | 9,105,004                                                    | 11,622,236                                               |
| 1,412,973               | 187,976                | 353,479   | 490,534                                                      | 0                | 8,089,018                                                    | 9,415,110                                                |
| 228,772                 | 312,539                | 87,284    | (501,914)                                                    | 0                | 4,233,188                                                    | 5,328,063                                                |
| 4,020,038               | 472,004                | 2,121,568 | (2,570,961)                                                  | 0                | 17,457,349                                                   | 21,040,796                                               |
| 631,092                 | 81,948                 | 127,254   | (782,502)                                                    | 0                | 4,277,844                                                    | 5,922,336                                                |
| 104,841                 | 120,765                | 541,705   | 0                                                            | 0                | 8,743,805                                                    | 10,775,149                                               |
| 2,513,880               | 294,431                | 462,186   | 991,229                                                      | 0                | 12,174,805                                                   | 14,296,683                                               |
| 14,348,329              | 189,808                | 56,000    | 0                                                            | 0                | 56,705,873                                                   | 66,088,571                                               |
| 1,932,084               | 33,700                 | 45,531    | 0                                                            | 0                | 12,153,948                                                   | 14,483,825                                               |
| 514,142                 | 226,338                | 83,194    | 0                                                            | 0                | 11,953,015                                                   | 12,696,310                                               |
| 2,518,266               | 222,811                | 556,493   | (90,000)                                                     | 0                | 14,924,477                                                   | 18,851,204                                               |
| 0                       | 199,911                | 93,971    | (139,574)                                                    | 0                | 12,867,171                                                   | 14,799,443                                               |
| 536,904                 | 30,923                 | 130,401   | (3,178)                                                      | 0                | 3,409,734                                                    | 4,815,541                                                |
| 2,745,257               | 47,865                 | 349,478   | 0                                                            | 0                | 10,961,875                                                   | 15,691,756                                               |
| 870,603                 | 57,758                 | 132,701   | 0                                                            | 0                | 4,905,917                                                    | 7,572,203                                                |
| 1,103,261               | 125,589                | 140,652   | 254,768                                                      | 0                | 7,452,259                                                    | 11,406,592                                               |
| 3,679,775               | 296,558                | 151,692   | 360,312                                                      | 0                | 14,456,514                                                   | 15,781,469                                               |
| 456,931                 | 53,537                 | 117,026   | 0                                                            | 0                | 2,285,497                                                    | 3,759,640                                                |
| 1,455,607               | 195,673                | 327,212   | 0                                                            | 0                | 16,365,263                                                   | 22,194,880                                               |
| 1,315,922               | 307,208                | 87,048    | (262,484)                                                    | 0                | 6,106,128                                                    | 6,578,251                                                |
| 1,415,311               | 268,808                | 654,811   | 41,935                                                       | 0                | 15,622,220                                                   | 22,090,521                                               |
| 17,076,027              | 584,972                | 0         | 0                                                            | 0                | 46,762,434                                                   | 64,812,636                                               |
| 1,954,517               | 220,211                | 422,786   | (235,000)                                                    | 0                | 20,142,369                                                   | 21,762,411                                               |
| 705,732                 | 50,852                 | 78,689    | (498,329)                                                    | 0                | 4,229,803                                                    | 5,617,461                                                |
| 1,201,516               | 171,516                | 98,005    | (351,422)                                                    | 0                | 14,169,011                                                   | 18,483,864                                               |
| 1,375,594               | 1,298,459              | 401,395   | (4,878,167)                                                  | 0                | 31,846,492                                                   | 37,659,664                                               |
| 2,271,565               | 328,518                | 17,128    | 0                                                            | 0                | 13,458,634                                                   | 19,605,096                                               |
| 509,844                 | 204,171                | 321,548   | (509,592)                                                    | 0                | 8,293,597                                                    | 15,669,210                                               |
| 2,218,785               | 64,280                 | 1,334,035 | 0                                                            | 0                | 14,835,686                                                   | 16,445,757                                               |
| 2,486,634               | 383,667                | 1,674,120 | 683,113                                                      | 1,129,107        | 44,199,496                                                   | 61,416,870                                               |
| 687,480                 | 139,051                | 152,884   | 0                                                            | 0                | 8,507,870                                                    | 8,664,925                                                |
| 533,905                 | 258,656                | 126,423   | (770,450)                                                    | 0                | 5,012,943                                                    | 6,509,227                                                |
| 4,092,246               | 290,877                | 633,202   | 88,196                                                       | 0                | 23,069,600                                                   | 26,320,069                                               |
| 2,344,109               | 180,822                | 24,135    | 0                                                            | 0                | 28,939,459                                                   | 43,097,485                                               |
| 2,749,495               | 392,828                | 828,675   | 299,093                                                      | 0                | 12,786,259                                                   | 16,053,939                                               |
| 1,449,803               | 160,018                | 103,835   | 0                                                            | 0                | 10,340,429                                                   | 12,401,752                                               |
| 991,181                 | 118,785                | 1,145,853 | 0                                                            | 0                | 9,873,130                                                    | 11,594,455                                               |
| 1,481,185               | 190,610                | 79,331    | 274,797                                                      | 0                | 5,455,873                                                    | 7,313,506                                                |
| 0                       | 3,260,000              | 3,204,000 | (519,000)                                                    | 0                | 180,851,000                                                  | 289,790,000                                              |
| 1,479,490               | 47,089                 | 482,051   | 0                                                            | 0                | 11,377,865                                                   | 14,761,042                                               |
| 1,406,330               | 1,020,618              | 621,983   | (286,800)                                                    | 0                | 15,675,379                                                   | 18,488,754                                               |
| 1,468,350               | 318,562                | 95,829    | (550,000)                                                    | 0                | 19,644,528                                                   | 22,326,528                                               |
| 1,895,912               | 8,624                  | 0         | 0                                                            | 0                | 9,494,721                                                    | 14,737,065                                               |
| 4,008,330               | 1,096,574              | 1,598,529 | (2,272,814)                                                  | 0                | 27,578,069                                                   | 29,370,869                                               |
| 473,234                 | 16,140                 | 835,317   | 120,684                                                      | 0                | 4,524,138                                                    | 5,969,346                                                |
| 656,050                 | 221,279                | 259,417   | 0                                                            | 0                | 6,168,980                                                    | 8,766,642                                                |
| 837,051                 | 336,949                | 124,683   | (1,329,175)                                                  | 0                | 11,664,666                                                   | 16,559,336                                               |
| 1,358,290               | 120,914                | 247,860   | 0                                                            | 0                | 5,106,927                                                    | 6,866,835                                                |
| 3,055,744               | 76,023                 | 431,895   | 0                                                            | 0                | 10,719,114                                                   | 13,386,301                                               |
| 515,817                 | 260,864                | 111,873   | (554,880)                                                    | 0                | 3,435,002                                                    | 4,883,167                                                |
| 2,896,927               | 621,808                | 1,886,888 | (645,036)                                                    | 0                | 25,066,521                                                   | 35,168,708                                               |
| 1,258,968               | 60,835                 | 301,129   | 0                                                            | 0                | 13,633,968                                                   | 15,923,317                                               |
| 2,094,325               | 57,058                 | 819,502   | (54,485)                                                     | 0                | 8,757,848                                                    | 10,756,027                                               |

Continued

**Revenues from the Statement of Activities  
For the Year Ended December 31, 2003**

**All Cities Reporting Under GASB 34**

**Continued**

| City            | County     | Program Revenues - Governmental Activities |                  |             | General Revenues - |             |           |
|-----------------|------------|--------------------------------------------|------------------|-------------|--------------------|-------------|-----------|
|                 |            | Charges for                                | Operating Grants | Capital     | Property           | Income      | Other     |
|                 |            | Services                                   | and Interest     | Grants      | Taxes (1)          | Taxes       | Taxes     |
| West Carrollton | Montgomery | \$1,001,304                                | \$89,818         | \$1,168,285 | \$931,510          | \$6,483,425 | \$0       |
| Westerville     | Franklin   | 4,257,292                                  | 4,576,376        | 1,836,906   | 10,732,732         | 17,899,709  | 0         |
| Westlake        | Cuyahoga   | 3,554,972                                  | 1,561,028        | 416,865     | 11,615,102         | 14,445,926  | 0         |
| Whitehall       | Franklin   | 1,247,775                                  | 676,233          | 85,206      | 519,034            | 13,551,409  | 104,866   |
| Wickliffe       | Lake       | 827,240                                    | 275,381          | 665,365     | 2,229,466          | 8,033,410   | 284,053   |
| Willoughby      | Lake       | 3,398,153                                  | 78,071           | 541,506     | 3,406,795          | 12,803,099  | 0         |
| Willowick       | Lake       | 703,062                                    | 0                | 0           | 4,349,866          | 2,151,280   | 0         |
| Wilmington      | Clinton    | 1,917,499                                  | 816,796          | 168,814     | 2,070,619          | 3,990,265   | 66,240    |
| Wooster         | Wayne      | 1,384,628                                  | 1,758,918        | 371,839     | 2,170,403          | 7,819,106   | 985,248   |
| Worthington     | Franklin   | 1,022,257                                  | 30,606           | 0           | 13,862,246         | 0           | 0         |
| Wyoming         | Hamilton   | 838,042                                    | 325,355          | 585,333     | 2,295,457          | 2,373,626   | 0         |
| Xenia           | Greene     | 3,063,866                                  | 261,262          | 21,063,419  | 1,923,930          | 7,965,860   | 1,013,936 |
| Youngstown      | Mahoning   | 6,907,575                                  | 9,350,385        | 1,684,982   | 2,223,710          | 40,478,721  | 0         |
| Zanesville      | Muskingum  | 2,426,189                                  | 1,187,658        | 1,387,393   | 1,029,353          | 11,735,887  | 0         |

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

| Governmental Activities |                        |           | Capital<br>Contributions,<br>and/or<br>Transfers<br>In/(Out) | Special<br>Items | Total General<br>Revenues,<br>Transfers and<br>Special Items | Total All<br>Revenues,<br>Transfers and<br>Special Items |
|-------------------------|------------------------|-----------|--------------------------------------------------------------|------------------|--------------------------------------------------------------|----------------------------------------------------------|
| Unrestricted<br>Grants  | Investment<br>Earnings | Other     |                                                              |                  |                                                              |                                                          |
| \$621,192               | \$62,554               | \$403,418 | \$0                                                          | \$0              | \$8,502,099                                                  | \$10,761,506                                             |
| 5,177,486               | 1,549,328              | 538,377   | (6,702)                                                      | 0                | 35,890,930                                                   | 46,561,504                                               |
| 4,316,817               | 1,286,215              | 1,003,093 | (824,450)                                                    | 0                | 31,842,703                                                   | 37,375,568                                               |
| 1,682,091               | 117,882                | 490,155   | 0                                                            | 0                | 16,465,437                                                   | 18,474,651                                               |
| 2,896,242               | 211,235                | 55,077    | 0                                                            | 0                | 13,709,483                                                   | 15,477,469                                               |
| 3,820,696               | 385,766                | 53,111    | 0                                                            | 0                | 20,469,467                                                   | 24,487,197                                               |
| 3,496,966               | 79,443                 | 0         | 200,000                                                      | 0                | 10,277,555                                                   | 10,980,617                                               |
| 2,664,161               | 56,836                 | 424,862   | 0                                                            | 0                | 9,272,983                                                    | 12,176,092                                               |
| 1,731,790               | 445,165                | 256,092   | 3,496                                                        | 0                | 13,411,300                                                   | 16,926,685                                               |
| 2,700,682               | 227,882                | 2,180,032 | 0                                                            | 0                | 18,970,842                                                   | 20,023,705                                               |
| 1,166,232               | 96,525                 | 204,800   | 133,475                                                      | 0                | 6,270,115                                                    | 8,018,845                                                |
| 1,826,091               | 113,664                | 139,244   | (25,000)                                                     | 0                | 12,957,725                                                   | 37,346,272                                               |
| 4,311,438               | 176,274                | 189,897   | (165,225)                                                    | 0                | 47,214,815                                                   | 65,157,757                                               |
| 2,587,130               | 114,220                | 361,674   | 22,574                                                       | 0                | 15,850,838                                                   | 20,852,078                                               |

**Expenses from the Statement of Activities  
For the Year Ended December 31, 2003**

**All Cities Reporting 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 |
| Akron             | Summit     | \$157,738,355                          | \$17,534,327     | \$4,895,539     | \$17,365,752             | \$0            |
| Alliance          | Stark      | 7,095,318                              | 718,678          | 598,089         | 943,633                  | 1,036,841      |
| Amherst           | Lorain     | 3,026,629                              | 269,524          | 324,696         | 348,226                  | 1,632,491      |
| Ashland           | Ashland    | 6,456,979                              | 257,810          | 1,320,476       | 328,626                  | 3,441,755      |
| Ashtabula         | Ashtabula  | 6,417,498                              | 285,124          | 134,896         | 617,274                  | 1,472,369      |
| Athens            | Athens     | 4,669,778                              | 0                | 1,922,895       | 799,645                  | 1,322,646      |
| Aurora            | Portage    | 4,873,929                              | 0                | 1,042,015       | 898,505                  | 2,336,101      |
| Avon              | Lorain     | 3,932,378                              | 0                | 1,131,505       | 1,091,550                | 3,288,035      |
| Avon Lake         | Lorain     | 5,298,275                              | 99,295           | 406,947         | 303,579                  | 4,565,067      |
| Barberton         | Summit     | 9,704,268                              | 2,105,425        | 1,755,276       | 1,432,849                | 5,216,097      |
| Bay Village       | Cuyahoga   | 5,766,935                              | 711,820          | 530,254         | 726,697                  | 1,964,736      |
| Beachwood         | Cuyahoga   | 10,541,011                             | 513,502          | 1,010,747       | 1,031,733                | 0              |
| Beavercreek       | Greene     | 5,864,516                              | 407,451          | 971,211         | 569,726                  | 12,189,882     |
| Bedford           | Cuyahoga   | 7,126,405                              | 243,755          | 1,249,546       | 613,461                  | 3,786,962      |
| Bedford Heights   | Cuyahoga   | 9,011,478                              | 351,341          | 1,427,498       | 675,173                  | 1,935,912      |
| Bellefontaine     | Logan      | 3,986,013                              | 216,394          | 773,332         | 111,648                  | 1,652,044      |
| Bellevue          | Huron      | 2,045,628                              | 348,424          | 402,709         | 559,870                  | 766,429        |
| Belpre            | Washington | 1,118,187                              | 33,494           | 346,922         | 0                        | 1,123,332      |
| Berea             | Cuyahoga   | 4,478,817                              | 119,042          | 1,750,225       | 254,795                  | 899,290        |
| Bexley            | Franklin   | 4,126,243                              | 70,828           | 1,198,093       | 443,346                  | 735,296        |
| Blue Ash          | Hamilton   | 9,189,983                              | 0                | 4,698,832       | 684,192                  | 2,287,035      |
| Bowling Green     | Wood       | 8,985,347                              | 50,894           | 1,188,054       | 663,845                  | 6,319,395      |
| Brecksville       | Cuyahoga   | 5,866,533                              | 118,442          | 1,859,992       | 1,186,316                | 4,132,195      |
| Broadview Heights | Cuyahoga   | 5,936,507                              | 54,963           | 965,334         | 516,581                  | 1,289,879      |
| Brook Park        | Cuyahoga   | 9,075,363                              | 226,005          | 2,497,528       | 1,538,318                | 510,314        |
| Brooklyn          | Cuyahoga   | 7,434,844                              | 0                | 2,430,608       | 1,600,235                | 865,328        |
| Brunswick         | Medina     | 6,940,757                              | 382,577          | 2,033,068       | 1,248,223                | 3,298,189      |
| Bryan             | Williams   | 2,043,458                              | 89,309           | 1,048,528       | 327,036                  | 772,557        |
| Bucyrus           | Crawford   | 3,451,852                              | 259,838          | 184,237         | 0                        | 1,704,048      |
| Cambridge         | Guernsey   | 3,638,991                              | 435,372          | 749,803         | 1,316,954                | 1,898,011      |
| Canton            | Stark      | 32,018,034                             | 4,847,020        | 2,344,346       | 5,002,599                | 18,775,982     |
| Celina            | Mercer     | 2,694,504                              | 67,566           | 587,658         | 39,035                   | 787,288        |
| Centerville       | Montgomery | 5,067,412                              | 0                | 337,779         | 226,539                  | 3,132,375      |
| Chillicothe       | Ross       | 9,221,732                              | 0                | 1,039,855       | 1,024,969                | 3,439,976      |
| Cincinnati        | Hamilton   | 192,370,000                            | 40,844,000       | 35,496,000      | 65,028,000               | 25,378,000     |
| Cleveland         | Cuyahoga   | 315,811,000                            | 22,750,000       | 47,725,000      | 101,393,000              | 0              |
| Cleveland Heights | Cuyahoga   | 17,671,151                             | 460,421          | 3,812,176       | 7,912,186                | 2,064,177      |
| Clyde             | Sandusky   | 1,925,419                              | 476,303          | 138,189         | 349,643                  | 678,129        |
| Columbus          | Franklin   | 371,649,000                            | 37,229,000       | 76,780,000      | 53,206,000               | 0              |
| Conneaut          | Ashtabula  | 3,097,076                              | 353,790          | 100,480         | 437,292                  | 1,677,028      |
| Coshocton         | Coshocton  | 2,833,821                              | 773,589          | 261,971         | 482,504                  | 788,456        |
| Cuyahoga Falls    | Summit     | 19,216,910                             | 0                | 2,775,912       | 1,142,020                | 5,754,567      |
| Dayton            | Montgomery | 89,976,989                             | 2,535,385        | 45,111,428      | 21,769,149               | 0              |
| Defiance          | Defiance   | 4,743,623                              | 235,403          | 806,178         | 468,797                  | 887,323        |
| Delaware          | Delaware   | 10,292,104                             | 0                | 1,447,946       | 166,605                  | 0              |
| Dover             | Tuscarawas | 3,687,742                              | 547,149          | 658,363         | 91,624                   | 1,056,544      |
| Dublin            | Franklin   | 8,449,883                              | 257,605          | 13,949,982      | 6,704,689                | 8,567,783      |
| East Liverpool    | Columbiana | 3,942,393                              | 190,345          | 143,268         | 523,874                  | 1,021,844      |
| Eastlake          | Lake       | 8,020,648                              | 143,982          | 1,999,358       | 417,649                  | 1,573,095      |
| Eaton             | Preble     | 2,175,594                              | 148,194          | 268,863         | 208,519                  | 967,800        |
| Elyria            | Lorain     | 19,808,236                             | 2,749,524        | 2,511,424       | 1,976,381                | 3,109,831      |
| Englewood         | Montgomery | 4,267,611                              | 23,134           | 243,924         | 569,745                  | 2,648,193      |
| Euclid            | Cuyahoga   | 19,842,460                             | 287,591          | 1,914,797       | 965,181                  | 1,432,019      |
| Fairborn          | Greene     | 10,224,571                             | 170,269          | 192,053         | 876,786                  | 960,594        |
| Fairfield         | Butler     | 12,233,671                             | 25,809           | 1,914,984       | 3,073,536                | 7,719,625      |
| Fairlawn          | Summit     | 5,423,777                              | 109,066          | 461,916         | 33,676                   | 3,843,338      |
| Fairview Park     | Cuyahoga   | 6,003,528                              | 49,447           | 693,544         | 1,760,877                | 1,980,401      |

| Basic Utility<br>Service | General<br>Government | Other       | Interest/<br>Fiscal Charges | Total<br>Expenses |
|--------------------------|-----------------------|-------------|-----------------------------|-------------------|
| \$0                      | \$41,985,779          | \$9,607,943 | \$17,723,691                | \$266,851,386     |
| 70,332                   | 2,138,370             | 0           | 175,161                     | 12,776,422        |
| 0                        | 1,624,209             | 0           | 151,803                     | 7,377,578         |
| 0                        | 4,579,262             | 0           | 124,645                     | 16,509,553        |
| 0                        | 4,000,449             | 1,383,682   | 128,486                     | 14,439,778        |
| 0                        | 4,806,291             | 0           | 369,079                     | 13,890,334        |
| 0                        | 3,519,186             | 0           | 1,343,745                   | 14,013,481        |
| 22,007                   | 1,695,377             | 0           | 479,473                     | 11,640,325        |
| 118,111                  | 2,715,568             | 0           | 530,938                     | 14,037,780        |
| 0                        | 4,133,258             | 0           | 236,121                     | 24,583,294        |
| 1,664,521                | 2,838,252             | 429,646     | 376,280                     | 15,009,141        |
| 9,264,750                | 4,028,788             | 0           | 610,840                     | 27,001,371        |
| 81,434                   | 453,631               | 0           | 812,021                     | 21,349,872        |
| 915,928                  | 4,516,277             | 0           | 720,371                     | 19,172,705        |
| 467,832                  | 3,706,046             | 0           | 322,093                     | 17,897,373        |
| 414,474                  | 2,320,606             | 126,542     | 139,147                     | 9,740,200         |
| 0                        | 2,039,866             | 453,613     | 99,747                      | 6,716,286         |
| 0                        | 525,298               | 0           | 8,921                       | 3,156,154         |
| 1,539,776                | 6,002,685             | 0           | 1,389,907                   | 16,434,537        |
| 0                        | 3,220,070             | 2,802       | 182,159                     | 9,978,837         |
| 3,143,907                | 3,246,035             | 0           | 892,598                     | 24,142,582        |
| 513,719                  | 5,018,086             | 33,740      | 877,958                     | 23,651,038        |
| 1,884,812                | 4,286,550             | 0           | 519,414                     | 19,854,254        |
| 410,943                  | 8,093,378             | 0           | 929,296                     | 18,196,881        |
| 2,717,718                | 10,675,655            | 0           | 283,376                     | 27,524,277        |
| 2,982,030                | 1,728,888             | 0           | 229,090                     | 17,271,023        |
| 0                        | 3,604,869             | 0           | 409,492                     | 17,917,175        |
| 0                        | 2,835,272             | 0           | 90,074                      | 7,206,234         |
| 24,871                   | 1,317,313             | 0           | 27,505                      | 6,969,664         |
| 0                        | 2,977,251             | 0           | 43,374                      | 11,059,756        |
| 0                        | 15,454,089            | 0           | 1,252,757                   | 79,694,827        |
| 235,880                  | 1,482,941             | 0           | 58,013                      | 5,952,885         |
| 0                        | 5,233,702             | 0           | 1,058,305                   | 15,056,112        |
| 936,233                  | 8,395,001             | 0           | 270,135                     | 24,327,901        |
| 35,558,000               | 115,988,000           | 44,662,000  | 17,618,000                  | 572,942,000       |
| 80,698,000               | 82,560,000            | 27,129,000  | 29,065,000                  | 707,131,000       |
| 0                        | 13,763,275            | 2,976,704   | 1,371,232                   | 50,031,322        |
| 0                        | 877,284               | 54,582      | 188,539                     | 4,688,088         |
| 124,418,000              | 84,083,000            | 0           | 38,036,000                  | 785,401,000       |
| 0                        | 998,850               | 0           | 259,709                     | 6,924,225         |
| 0                        | 1,857,258             | 0           | 46,727                      | 7,044,326         |
| 0                        | 9,420,819             | 0           | 688,220                     | 38,998,448        |
| 0                        | 0                     | 33,920,127  | 3,430,708                   | 196,743,786       |
| 0                        | 2,379,094             | 10,703      | 72,507                      | 9,603,628         |
| 2,142,969                | 4,439,942             | 975,137     | 311,973                     | 19,776,676        |
| 360,112                  | 1,210,455             | 0           | 79,551                      | 7,691,540         |
| 1,716,445                | 19,239,388            | 0           | 3,387,160                   | 62,272,935        |
| 0                        | 1,648,420             | 0           | 78,944                      | 7,549,088         |
| 1,294,183                | 3,736,285             | 0           | 1,178,772                   | 18,363,972        |
| 0                        | 1,905,100             | 0           | 74,654                      | 5,748,724         |
| 0                        | 7,568,158             | 0           | 1,308,289                   | 39,031,843        |
| 0                        | 1,147,286             | 0           | 2,853                       | 8,902,746         |
| 1,848,221                | 12,180,369            | 0           | 1,913,236                   | 40,383,874        |
| 0                        | 7,051,733             | 0           | 227,385                     | 19,703,391        |
| 481,265                  | 5,569,878             | 0           | 615,989                     | 31,634,757        |
| 1,048,800                | 2,137,747             | 275,412     | 580,179                     | 13,913,911        |
| 0                        | 2,632,827             | 0           | 275,893                     | 13,396,517        |

Continued

**Expenses from the Statement of Activities  
For the Year Ended December 31, 2003**

**All Cities Reporting Under GASB 34**

| Continued        |            | Expenses - Governmental Activities     |                  |                 |                          |                |
|------------------|------------|----------------------------------------|------------------|-----------------|--------------------------|----------------|
| City             | County     | Security of<br>Persons and<br>Property | Public<br>Health | Leisure<br>Time | Community<br>Development | Transportation |
| Findlay          | Hancock    | \$12,866,966                           | \$1,347,065      | \$1,337,577     | \$0                      | \$3,890,283    |
| Forest Park      | Hamilton   | 7,106,841                              | 19,804           | 499,290         | 800,752                  | 0              |
| Fostoria         | Seneca     | 5,369,098                              | 421,013          | 244,523         | 394,268                  | 1,008,454      |
| Franklin         | Warren     | 4,141,438                              | 56,199           | 325,441         | 72,448                   | 774,499        |
| Fremont          | Sandusky   | 5,016,845                              | 16,598           | 1,626,569       | 334,104                  | 1,059,161      |
| Gahanna          | Franklin   | 6,121,881                              | 154,330          | 1,727,123       | 3,941,908                | 3,674,268      |
| Garfield Heights | Cuyahoga   | 10,976,043                             | 603,100          | 1,592,432       | 152,427                  | 4,683,979      |
| Girard           | Trumbull   | 3,462,338                              | 255,021          | 83,036          | 979,162                  | 2,199,161      |
| Green            | Summit     | 5,160,445                              | 253,732          | 493,908         | 742,939                  | 1,646,122      |
| Greenville       | Darke      | 3,515,345                              | 33,140           | 582,819         | 146,619                  | 2,742,918      |
| Grove City       | Franklin   | 6,620,720                              | 276,176          | 1,895,869       | 1,061,094                | 1,091,121      |
| Hamilton         | Butler     | 23,509,934                             | 1,151,216        | 3,357,315       | 4,711,002                | 3,615,021      |
| Heath            | Licking    | 3,423,445                              | 52,500           | 1,627,677       | 305,945                  | 3,129,391      |
| Highland Heights | Cuyahoga   | 4,989,788                              | 0                | 616,029         | 324,969                  | 824,715        |
| Hillard          | Franklin   | 5,466,993                              | 119,086          | 2,853,827       | 1,699,270                | 871,604        |
| Hubbard          | Trumbull   | 1,572,403                              | 35,187           | 36,301          | 4,524                    | 971,326        |
| Huber Heights    | Montgomery | 12,232,059                             | 0                | 252,634         | 956,321                  | 6,377,671      |
| Hudson           | Summit     | 6,678,467                              | 693,053          | 1,108,167       | 1,511,699                | 3,809,204      |
| Independence     | Cuyahoga   | 7,590,926                              | 124,341          | 2,823,516       | 2,399,740                | 3,607,364      |
| Jackson          | Jackson    | 1,778,303                              | 272,626          | 135,854         | 608,736                  | 742,066        |
| Kent             | Portage    | 7,927,467                              | 364,549          | 793,778         | 1,742,724                | 1,540,000      |
| Kettering        | Montgomery | 18,608,550                             | 0                | 11,479,183      | 0                        | 0              |
| Lakewood         | Cuyahoga   | 18,974,679                             | 3,447,834        | 2,045,327       | 5,726,275                | 2,693,578      |
| Lancaster        | Fairfield  | 13,728,378                             | 881,427          | 1,773,654       | 833,665                  | 3,871,092      |
| Lebanon          | Warren     | 4,156,560                              | 192,335          | 820,253         | 990,158                  | 744,214        |
| Lima             | Allen      | 14,170,601                             | 0                | 993,180         | 2,540,962                | 2,894,662      |
| Lorain           | Lorain     | 20,151,907                             | 1,985,041        | 1,311,140       | 1,596,356                | 6,704,576      |
| Lyndhurst        | Cuyahoga   | 6,101,544                              | 47,365           | 1,431,149       | 644,912                  | 4,158,871      |
| Macedonia        | Summit     | 4,506,784                              | 171,777          | 1,612,649       | 445,799                  | 1,907,495      |
| Mansfield        | Richland   | 20,653,049                             | 260,946          | 505,060         | 2,262,008                | 8,496,196      |
| Maple Heights    | Cuyahoga   | 10,670,426                             | 81,084           | 1,591,973       | 842,663                  | 1,904,228      |
| Marietta         | Washington | 5,204,959                              | 567,175          | 238,046         | 659,839                  | 2,428,576      |
| Marion           | Marion     | 11,707,849                             | 1,190,979        | 1,135,391       | 1,205,632                | 5,115,682      |
| Marysville       | Union      | 5,986,391                              | 317,303          | 316,948         | 470,884                  | 2,282,617      |
| Mason            | Warren     | 6,357,600                              | 0                | 2,229,243       | 1,666,254                | 2,456,994      |
| Massillon        | Stark      | 8,790,349                              | 717,638          | 3,049,850       | 1,416,880                | 2,189,181      |
| Maumee           | Lucas      | 8,986,016                              | 151,265          | 1,428,823       | 833,171                  | 3,028,754      |
| Mayfield Heights | Cuyahoga   | 8,594,582                              | 224,762          | 1,397,603       | 602,168                  | 4,790,395      |
| Medina           | Medina     | 5,828,038                              | 75,290           | 467,404         | 736,993                  | 1,011,255      |
| Mentor           | Lake       | 19,083,736                             | 0                | 7,187,899       | 3,111,922                | 12,170,074     |
| Miamisburg       | Montgomery | 7,875,782                              | 20,759           | 1,840,101       | 791,683                  | 1,852,090      |
| Middleburg Hts   | Cuyahoga   | 6,891,799                              | 253,092          | 2,924,858       | 605,855                  | 2,807,658      |
| Middletown       | Butler     | 22,127,891                             | 1,858,875        | 1,145,653       | 12,476,119               | 1,405,294      |
| Moraine          | Montgomery | 8,338,093                              | 157,237          | 3,003,785       | 175,164                  | 2,337,032      |
| Mount Vernon     | Knox       | 4,764,413                              | 559,211          | 394,372         | 668,592                  | 1,400,899      |
| Munroe Falls     | Summit     | 1,340,891                              | 35,362           | 41,606          | 0                        | 387,799        |
| Napoleon         | Henry      | 2,680,032                              | 85,401           | 818,891         | 1,080,975                | 1,838,287      |
| Nelsonville      | Athens     | 917,906                                | 4,642            | 192,515         | 292,714                  | 251,235        |
| New Philadelphia | Tuscarawas | 3,708,918                              | 287,653          | 722,062         | 329,204                  | 1,424,220      |
| Newark           | Licking    | 17,393,870                             | 2,680,401        | 834,761         | 2,918,421                | 3,557,307      |
| North Canton     | Stark      | 3,465,520                              | 1,216,486        | 1,086,524       | 302,185                  | 3,791,505      |
| North Olmsted    | Cuyahoga   | 12,210,303                             | 437,691          | 2,447,232       | 0                        | 9,155,956      |
| North Ridgeville | Lorain     | 7,582,912                              | 322,691          | 361,321         | 1,162,529                | 4,566,035      |
| North Royalton   | Cuyahoga   | 9,511,949                              | 350,227          | 442,774         | 919,147                  | 2,696,824      |
| Norwalk          | Huron      | 4,787,682                              | 120,945          | 1,600,633       | 129,330                  | 995,612        |
| Oakwood          | Montgomery | 4,076,589                              | 87,480           | 1,023,262       | 1,674,352                | 1,013,935      |
| Oberlin          | Lorain     | 2,462,837                              | 120,815          | 510,358         | 440,730                  | 1,426,826      |

| Basic Utility<br>Service | General<br>Government | Other     | Interest/<br>Fiscal Charges | Total<br>Expenses |
|--------------------------|-----------------------|-----------|-----------------------------|-------------------|
| \$0                      | \$5,599,450           | \$1,807   | \$201,871                   | \$25,245,019      |
| 2,822,551                | 1,778,376             | 0         | 302,479                     | 13,330,093        |
| 0                        | 1,259,692             | 15,715    | 33,211                      | 8,745,974         |
| 240,755                  | 2,211,334             | 1,477,591 | 551,880                     | 9,851,585         |
| 0                        | 1,673,224             | 13,249    | 233,549                     | 9,973,299         |
| 704,074                  | 3,169,369             | 0         | 228,456                     | 19,721,409        |
| 2,398,173                | 7,893,647             | 0         | 1,477,294                   | 29,777,095        |
| 406,036                  | 2,286,767             | 0         | 322,313                     | 9,993,834         |
| 0                        | 2,522,106             | 0         | 194,507                     | 11,013,759        |
| 169,808                  | 2,144,196             | 0         | 147,611                     | 9,482,456         |
| 0                        | 3,660,892             | 0         | 579,482                     | 15,185,354        |
| 3,239,070                | 1,803,619             | 6,841,042 | 1,842,601                   | 50,070,820        |
| 568,416                  | 1,265,259             | 0         | 239,360                     | 10,611,993        |
| 2,033,295                | 2,023,131             | 0         | 838,118                     | 11,650,045        |
| 2,866,382                | 3,294,036             | 0         | 799,779                     | 17,970,977        |
| 0                        | 350,765               | 1,008     | 1,408                       | 2,972,922         |
| 0                        | 3,139,385             | 0         | 976,918                     | 23,934,988        |
| 422                      | 5,742,228             | 0         | 1,793,550                   | 21,336,790        |
| 967,790                  | 4,326,525             | 0         | 885,485                     | 22,725,687        |
| 0                        | 146,991               | 0         | 17,180                      | 3,701,756         |
| 0                        | 3,218,426             | 0         | 256,440                     | 15,843,384        |
| 11,236,775               | 12,142,127            | 0         | 386,200                     | 53,852,835        |
| 4,405,997                | 8,331,355             | 0         | 1,573,622                   | 47,198,667        |
| 0                        | 6,143,687             | 0         | 209,429                     | 27,441,332        |
| 0                        | 2,096,191             | 0         | 407,376                     | 9,407,087         |
| 0                        | 7,167,991             | 0         | 142,167                     | 27,909,563        |
| 0                        | 18,594,382            | 18,420    | 1,817,193                   | 52,179,015        |
| 2,259,942                | 3,884,671             | 0         | 208,145                     | 18,736,599        |
| 905,381                  | 2,486,228             | 0         | 601,980                     | 12,638,093        |
| 0                        | 8,258,059             | 0         | 689,642                     | 41,124,960        |
| 1,692,586                | 3,347,862             | 0         | 445,506                     | 20,576,328        |
| 0                        | 4,096,505             | 1,349,056 | 21,051                      | 14,565,207        |
| 16,260                   | 3,568,046             | 0         | 157,453                     | 24,097,292        |
| 0                        | 1,850,246             | 0         | 511,610                     | 11,735,999        |
| 1,124                    | 7,489,906             | 0         | 1,564,957                   | 21,766,078        |
| 39,138                   | 5,944,292             | 406,813   | 1,102,469                   | 23,656,610        |
| 1,001,948                | 4,270,455             | 0         | 119,271                     | 19,819,703        |
| 559,039                  | 3,697,842             | 0         | 149,673                     | 20,016,064        |
| 7,577                    | 3,751,719             | 0         | 227,829                     | 12,106,105        |
| 0                        | 7,545,494             | 0         | 1,710,007                   | 50,809,132        |
| 955,714                  | 3,256,274             | 0         | 321,460                     | 16,913,863        |
| 0                        | 5,912,798             | 716,221   | 1,127,571                   | 21,239,852        |
| 0                        | 4,247,896             | 2,080,101 | 1,215,454                   | 46,557,283        |
| 327,151                  | 5,188,591             | 0         | 5,000                       | 19,532,053        |
| 0                        | 3,851,104             | 0         | 134,030                     | 11,772,621        |
| 0                        | 705,785               | 0         | 66,883                      | 2,578,326         |
| 0                        | 899,356               | 0         | 81,409                      | 7,484,351         |
| 0                        | 415,397               | 0         | 63,639                      | 2,138,048         |
| 1,147,094                | 3,288,929             | 0         | 266,448                     | 11,174,528        |
| 0                        | 8,922,846             | 0         | 371,806                     | 36,679,412        |
| 408,540                  | 1,743,780             | 0         | 13,344                      | 12,027,884        |
| 1,681,386                | 4,537,200             | 0         | 2,354,210                   | 32,823,978        |
| 0                        | 3,780,449             | 0         | 421,020                     | 18,196,957        |
| 1,548,718                | 2,426,335             | 1,678     | 202,065                     | 18,099,717        |
| 0                        | 3,243,754             | 0         | 179,290                     | 11,057,246        |
| 0                        | 2,491,601             | 0         | 87,506                      | 10,454,725        |
| 102,043                  | 2,496,925             | 0         | 125,026                     | 7,685,560         |

Continued



**Expenses from the Statement of Activities  
For the Year Ended December 31, 2003**

**All Cities Reporting Under GASB 34**

| Continued            |            | Expenses - Governmental Activities     |                  |                 |                          |                |
|----------------------|------------|----------------------------------------|------------------|-----------------|--------------------------|----------------|
| City                 | County     | Security of<br>Persons and<br>Property | Public<br>Health | Leisure<br>Time | Community<br>Development | Transportation |
| Ontario              | Richland   | \$2,146,964                            | \$8,362          | \$158,695       | \$29,983                 | \$1,567,584    |
| Oregon               | Lucas      | 8,446,756                              | 382,521          | 766,960         | 1,188,162                | 3,269,862      |
| Orrville             | Wayne      | 1,962,952                              | 192,459          | 357,372         | 0                        | 2,007,903      |
| Oxford               | Butler     | 4,001,941                              | 119,514          | 1,002,450       | 729,345                  | 1,401,055      |
| Painesville          | Lake       | 6,949,242                              | 711,862          | 887,451         | 642,646                  | 896,207        |
| Parma                | Cuyahoga   | 23,872,165                             | 2,965,919        | 2,721,724       | 6,406,039                | 4,998,472      |
| Parma Heights        | Cuyahoga   | 7,603,112                              | 233,882          | 1,500,878       | 2,030,881                | 1,483,621      |
| Pepper Pike          | Cuyahoga   | 4,699,971                              | 30,187           | 0               | 211,965                  | 2,931,488      |
| Perrysburg           | Wood       | 5,595,335                              | 26,847           | 1,167,826       | 731,330                  | 3,276,581      |
| Piqua                | Miami      | 6,844,602                              | 0                | 561,058         | 604,099                  | 2,424,531      |
| Port Clinton         | Ottawa     | 1,809,193                              | 213,095          | 231,372         | 228,937                  | 940,273        |
| Portsmouth           | Scioto     | 6,837,352                              | 2,625,762        | 80,977          | 567,254                  | 2,344,695      |
| Powell               | Delaware   | 1,400,471                              | 0                | 249,788         | 488,123                  | 1,214,517      |
| Ravenna              | Portage    | 4,926,584                              | 208,382          | 713,077         | 2,600,559                | 1,707,242      |
| Reynoldsburg         | Franklin   | 6,039,205                              | 153,435          | 923,353         | 1,268,719                | 1,892,940      |
| Rittman              | Wayne      | 1,488,553                              | 99,535           | 537,916         | 0                        | 784,880        |
| Rocky River          | Cuyahoga   | 8,037,215                              | 1,071,428        | 2,738,117       | 823,487                  | 2,619,434      |
| Salem                | Columbiana | 3,548,093                              | 0                | 936,681         | 527,756                  | 690,976        |
| Sandusky             | Erie       | 10,441,422                             | 355,557          | 863,510         | 2,517,823                | 3,418,979      |
| Shaker Heights       | Cuyahoga   | 19,885,932                             | 633,129          | 3,972,556       | 5,149,752                | 2,742,224      |
| Sharonville          | Hamilton   | 10,265,406                             | 382,116          | 2,807,430       | 533,193                  | 1,927,609      |
| Shelby               | Richland   | 2,642,053                              | 319,224          | 74,524          | 206,505                  | 1,050,090      |
| Sidney               | Shelby     | 9,878,689                              | 295,910          | 1,400,906       | 1,313,960                | 2,569,392      |
| Solon                | Cuyahoga   | 12,397,287                             | 105,461          | 5,055,204       | 2,874,107                | 6,029,480      |
| South Euclid         | Cuyahoga   | 7,482,407                              | 168,765          | 522,564         | 941,982                  | 3,382,764      |
| Springboro           | Warren     | 2,509,238                              | 6,950            | 451,964         | 820,106                  | 1,829,937      |
| Springdale           | Hamilton   | 6,680,416                              | 238,119          | 1,599,793       | 815,457                  | 1,903,066      |
| Springfield          | Clark      | 27,053,114                             | 249,904          | 1,766,270       | 4,256,707                | 4,195,529      |
| St. Bernard          | Hamilton   | 5,066,559                              | 150,658          | 777,700         | 0                        | 1,028,520      |
| St. Marys            | Auglaize   | 2,102,449                              | 10,477           | 304,427         | 105,837                  | 1,335,575      |
| Stow                 | Summit     | 12,358,496                             | 472,916          | 1,734,052       | 1,242,741                | 2,008,079      |
| Strongsville         | Cuyahoga   | 13,918,171                             | 1,702,553        | 4,434,228       | 1,334,952                | 11,343,328     |
| Sylvania             | Lucas      | 4,564,758                              | 243,999          | 1,118,789       | 536,842                  | 3,063,382      |
| Tallmadge            | Summit     | 5,215,556                              | 150,404          | 731,878         | 409,640                  | 2,981,215      |
| Tiffin               | Seneca     | 6,563,688                              | 158,013          | 549,013         | 821,762                  | 1,498,479      |
| Tipp City            | Miami      | 2,793,653                              | 0                | 536,758         | 197,713                  | 980,620        |
| Toledo               | Lucas      | 148,446,000                            | 17,347,000       | 7,488,000       | 19,465,000               | 0              |
| Trotwood             | Montgomery | 9,100,949                              | 0                | 443,832         | 1,379,794                | 1,565,807      |
| Troy                 | Miami      | 8,420,968                              | 400,308          | 2,147,611       | 1,374,320                | 6,749,422      |
| Twinsburg            | Summit     | 7,325,492                              | 222,238          | 1,742,083       | 2,842,415                | 3,560,170      |
| University Heights   | Cuyahoga   | 6,534,846                              | 44,681           | 359,535         | 2,002,465                | 1,365,117      |
| Upper Arlington      | Franklin   | 12,187,530                             | 157,354          | 3,018,224       | 723,694                  | 0              |
| Upper Sandusky       | Wyandot    | 1,342,011                              | 51,864           | 398,961         | 90,708                   | 292,103        |
| Urbana               | Champaign  | 4,443,104                              | 250,120          | 288,206         | 420,659                  | 1,696,649      |
| Vandalia             | Montgomery | 5,703,204                              | 0                | 3,351,472       | 0                        | 2,890,077      |
| Vermilion            | Erie       | 2,367,207                              | 99,363           | 335,771         | 195,107                  | 1,794,180      |
| Wadsworth            | Medina     | 4,914,431                              | 210,533          | 1,931,413       | 666,141                  | 2,183,987      |
| Wapakoneta           | Auglaize   | 2,211,490                              | 222,529          | 161,476         | 96,002                   | 929,288        |
| Warren               | Trumbull   | 15,541,043                             | 444,452          | 682,351         | 4,344,688                | 3,588,187      |
| Warrensville Heights | Cuyahoga   | 7,657,077                              | 40,420           | 323,941         | 960,744                  | 3,096,239      |
| Washington           | Fayette    | 3,771,222                              | 313,421          | 81,003          | 1,849,153                | 2,889,220      |
| West Carrollton      | Montgomery | 6,926,644                              | 0                | 966,055         | 1,064,017                | 760,311        |
| Westerville          | Franklin   | 17,861,792                             | 53,158           | 6,393,207       | 2,104,386                | 1,698,334      |
| Westlake             | Cuyahoga   | 10,545,048                             | 681,078          | 3,187,993       | 1,004,252                | 6,468,674      |
| Whitehall            | Franklin   | 9,526,212                              | 111,602          | 813,017         | 274,591                  | 1,409,087      |
| Wickliffe            | Lake       | 5,546,007                              | 25,267           | 745,676         | 198,985                  | 3,016,495      |
| Willoughby           | Lake       | 12,011,078                             | 381,304          | 2,141,809       | 817,519                  | 2,992,462      |

| Basic Utility<br>Service | General<br>Government | Other      | Interest/<br>Fiscal Charges | Total<br>Expenses |
|--------------------------|-----------------------|------------|-----------------------------|-------------------|
| \$0                      | \$1,564,286           | \$0        | \$1,091                     | \$5,476,965       |
| 329,707                  | 4,100,040             | 0          | 681,499                     | 19,165,507        |
| 274,386                  | 968,370               | 0          | 11,013                      | 5,774,455         |
| 0                        | 1,378,313             | 0          | 187,761                     | 8,820,379         |
| 0                        | 2,863,988             | 0          | 97,872                      | 13,049,268        |
| 1,354,733                | 17,679,572            | 0          | 1,643,992                   | 61,642,616        |
| 1,759,779                | 2,243,356             | 0          | 223,338                     | 17,078,847        |
| 1,449,709                | 1,336,760             | 0          | 227,839                     | 10,887,919        |
| 987,555                  | 3,552,577             | 0          | 332,215                     | 15,670,266        |
| 0                        | 1,859,642             | 0          | 246,298                     | 12,540,230        |
| 0                        | 1,148,435             | 0          | 52,762                      | 4,624,067         |
| 0                        | 3,562,433             | 0          | 140,082                     | 16,158,555        |
| 0                        | 1,005,800             | 25,680     | 1,008,516                   | 5,392,895         |
| 859,016                  | 1,203,200             | 4,969,915  | 479,464                     | 17,667,439        |
| 0                        | 3,380,063             | 0          | 1,246,889                   | 14,904,604        |
| 214,908                  | 624,180               | 0          | 108,561                     | 3,858,533         |
| 2,161,930                | 5,142,027             | 0          | 439,230                     | 23,032,868        |
| 0                        | 1,009,745             | 0          | 60,922                      | 6,774,173         |
| 0                        | 5,162,406             | 0          | 1,180,234                   | 23,939,931        |
| 6,858,202                | 6,710,053             | 0          | 304,627                     | 46,256,475        |
| 468,046                  | 7,426,206             | 0          | 746,869                     | 24,556,875        |
| 0                        | 1,253,716             | 1,036      | 10,702                      | 5,557,850         |
| 378,706                  | 1,782,921             | 0          | 114,958                     | 17,735,442        |
| 1,238,991                | 6,396,281             | 0          | 1,448,515                   | 35,545,326        |
| 3,098,100                | 2,439,365             | 769,297    | 308,094                     | 19,113,338        |
| 0                        | 3,699,145             | 0          | 438,662                     | 9,756,002         |
| 346,257                  | 4,019,434             | 0          | 451,051                     | 16,053,593        |
| 2,000                    | 17,749,509            | 0          | 828,041                     | 56,101,074        |
| 979,910                  | 1,863,269             | 1,033,672  | 87,330                      | 10,987,618        |
| 0                        | 834,440               | 0          | 37,280                      | 4,730,485         |
| 0                        | 4,868,501             | 672,634    | 889,842                     | 24,247,261        |
| 2,366,707                | 4,774,546             | 0          | 1,531,385                   | 41,405,870        |
| 725,800                  | 3,843,263             | 0          | 549,256                     | 14,646,089        |
| 0                        | 2,751,310             | 0          | 407,820                     | 12,647,823        |
| 0                        | 1,959,808             | 0          | 51,712                      | 11,602,475        |
| 177,799                  | 1,340,109             | 0          | 163,118                     | 6,189,770         |
| 1,085,000                | 26,790,000            | 45,757,000 | 16,437,000                  | 282,815,000       |
| 0                        | 3,269,998             | 0          | 221,000                     | 15,981,380        |
| 2,004,374                | 3,845,415             | 8,122      | 154,684                     | 25,105,224        |
| 46,496                   | 7,751,987             | 0          | 722,754                     | 24,213,635        |
| 1,383,182                | 1,543,471             | 0          | 154,676                     | 13,387,973        |
| 5,264,297                | 7,352,470             | 0          | 976,772                     | 29,680,341        |
| 2,129,098                | 1,214,096             | 278,077    | 322,823                     | 6,119,741         |
| 122,403                  | 1,512,995             | 0          | 149,541                     | 8,883,677         |
| 1,332,925                | 4,929,186             | 0          | 680,882                     | 18,887,746        |
| 734,278                  | 1,508,885             | 0          | 102,156                     | 7,136,947         |
| 41,613                   | 3,437,464             | 256        | 172,803                     | 13,558,641        |
| 0                        | 441,101               | 0          | 203,770                     | 4,265,656         |
| 0                        | 5,545,171             | 0          | 630,684                     | 30,776,576        |
| 499,304                  | 2,721,824             | 0          | 378,320                     | 15,677,869        |
| 18,445                   | 2,679,603             | 31,500     | 150,529                     | 11,784,096        |
| 99,757                   | 1,689,490             | 0          | 179,337                     | 11,685,611        |
| 294,465                  | 8,941,895             | 0          | 1,340,456                   | 38,687,693        |
| 2,274,064                | 5,579,719             | 0          | 1,524,599                   | 31,265,427        |
| 1,346,898                | 4,938,010             | 0          | 200,581                     | 18,619,998        |
| 839,156                  | 7,334,285             | 0          | 8,606                       | 17,714,477        |
| 1,363,511                | 6,037,557             | 0          | 734,157                     | 26,479,397        |

Continued

**Expenses from the Statement of Activities  
For the Year Ended December 31, 2003**

**All Cities Reporting Under GASB 34**

| Continued   |           | Expenses - Governmental Activities     |                  |                 |                          |                |
|-------------|-----------|----------------------------------------|------------------|-----------------|--------------------------|----------------|
|             |           | Security of<br>Persons and<br>Property | Public<br>Health | Leisure<br>Time | Community<br>Development | Transportation |
| City        | County    |                                        |                  |                 |                          |                |
| Willowick   | Lake      | \$4,285,721                            | \$86,837         | \$898,585       | \$387,869                | \$1,497,071    |
| Wilmington  | Clinton   | 5,364,308                              | 147,437          | 560,528         | 0                        | 2,726,234      |
| Wooster     | Wayne     | 9,531,074                              | 140,855          | 2,401,832       | 1,185,814                | 3,198,596      |
| Worthington | Franklin  | 9,427,162                              | 66,012           | 3,672,424       | 1,068,902                | 2,108,380      |
| Wyoming     | Hamilton  | 3,488,173                              | 63,026           | 1,354,111       | 595                      | 993,569        |
| Xenia       | Greene    | 9,937,145                              | 71,091           | 547,595         | 319,046                  | 1,514,489      |
| Youngstown  | Mahoning  | 31,181,394                             | 2,288,887        | 3,102,861       | 5,336,616                | 6,264,453      |
| Zanesville  | Muskingum | 11,393,480                             | 1,525,595        | 1,045,622       | 1,274,000                | 407,018        |

| Basic Utility<br>Service | General<br>Government | Other   | Interest/<br>Fiscal Charges | Total<br>Expenses |
|--------------------------|-----------------------|---------|-----------------------------|-------------------|
| \$898,583                | \$1,828,529           | \$0     | \$53,837                    | \$9,937,032       |
| 0                        | 3,670,452             | 0       | 330,350                     | 12,799,309        |
| 0                        | 504,411               | 531     | 139,755                     | 17,102,868        |
| 1,409,856                | 4,395,626             | 20,985  | 522,525                     | 22,691,872        |
| 314,705                  | 2,485,446             | 0       | 86,451                      | 8,786,076         |
| 0                        | 3,260,691             | 0       | 98,125                      | 15,748,182        |
| 2,039,002                | 14,374,704            | 0       | 1,788,256                   | 66,376,173        |
| 0                        | 3,646,830             | 457,353 | 233,913                     | 19,983,811        |

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

| City              | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|-------------------|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Akron             | Summit     | \$0                     | \$51,194,818    | \$28,853,319        | \$36,762,890         | \$1,233,303                 |
| Alliance          | Stark      | 770,728                 | 4,308,089       | 2,027,854           | 2,691,323            | 57,758                      |
| Amherst           | Lorain     | 2,928,491               | 5,086,553       | 1,836,364           | 1,936,253            | 152,678                     |
| Ashland           | Ashland    | 1,947,690               | 3,572,701       | 855,219             | 1,375,283            | 23,440                      |
| Ashtabula         | Ashtabula  | 405,723                 | 3,785,449       | 2,785,151           | 3,044,745            | 66,593                      |
| Athens            | Athens     | 831,255                 | 2,667,504       | 1,074,996           | 1,310,018            | 103,685                     |
| Aurora            | Portage    | 2,172,189               | 7,348,943       | 3,385,088           | 4,331,672            | 283,940                     |
| Avon              | Lorain     | 3,604,846               | 6,716,218       | 1,945,033           | 2,066,173            | 31,677                      |
| Avon Lake         | Lorain     | 3,631,481               | 7,417,126       | 3,636,966           | 4,022,397            | 166,978                     |
| Barberton         | Summit     | 1,371,833               | 6,239,568       | 2,514,928           | 3,200,547            | 259,154                     |
| Bay Village       | Cuyahoga   | 1,450,911               | 7,138,426       | 4,889,759           | 5,513,705            | 0                           |
| Beachwood         | Cuyahoga   | 18,372,431              | 27,824,430      | 5,345,600           | 6,571,199            | 1,079,978                   |
| Beavercreek       | Greene     | 1,909,768               | 4,536,596       | 1,581,653           | 1,835,052            | 73,038                      |
| Bedford           | Cuyahoga   | 7,748,575               | 13,346,707      | 4,449,585           | 4,985,876            | 93,979                      |
| Bedford Heights   | Cuyahoga   | 2,414,555               | 6,897,638       | 2,360,404           | 3,162,187            | 113,428                     |
| Bellbrook         | Greene     | 225,148                 | 1,052,915       | 623,014             | 648,622              | 152,111                     |
| Bellefontaine     | Logan      | 1,138,199               | 2,636,174       | 738,806             | 1,259,413            | 108,652                     |
| Bellevue          | Huron      | 4,140,898               | 5,809,639       | 1,244,889           | 1,492,629            | 134,100                     |
| Belpre            | Washington | 211,616                 | 805,204         | 389,825             | 452,801              | 10,481                      |
| Berea             | Cuyahoga   | 188,790                 | 4,595,282       | 2,830,723           | 3,463,430            | 32,492                      |
| Bexley            | Franklin   | 2,177,996               | 5,567,489       | 2,157,782           | 2,608,590            | 581,406                     |
| Blue Ash          | Hamilton   | 5,705,390               | 10,898,492      | 2,744,020           | 3,844,134            | 392,003                     |
| Bowling Green     | Wood       | 3,996,624               | 8,684,803       | 2,932,446           | 3,811,589            | 220,694                     |
| Brecksville       | Cuyahoga   | 4,519,422               | 8,885,425       | 3,238,281           | 4,076,640            | 129,821                     |
| Broadview Heights | Cuyahoga   | 1,405,476               | 4,792,169       | 2,122,437           | 2,599,360            | 47,130                      |
| Brook Park        | Cuyahoga   | 11,105,968              | 15,803,820      | 2,716,286           | 3,647,350            | 425,788                     |
| Brooklyn          | Cuyahoga   | 2,999,588               | 8,701,860       | 1,558,334           | 2,315,506            | 2,879,861                   |
| Brunswick         | Medina     | 3,990,575               | 10,901,863      | 3,184,272           | 3,780,406            | 3,316,076                   |
| Bryan             | Williams   | 1,337,314               | 3,062,328       | 1,138,165           | 1,459,578            | 346,605                     |
| Bucyrus           | Crawford   | 506,951                 | 2,520,294       | 1,283,760           | 1,526,461            | 70,861                      |
| Cambridge         | Guernsey   | 146,324                 | 1,854,414       | 554,993             | 779,981              | 15,835                      |
| Canfield          | Mahoning   | 1,523,560               | 2,170,715       | 77,599              | 255,359              | 175,528                     |
| Canton            | Stark      | 4,884,270               | 18,548,843      | 7,014,049           | 9,258,070            | 750,688                     |
| Celina            | Mercer     | 616,028                 | 1,929,465       | 876,054             | 1,133,445            | 51,617                      |
| Centerville       | Montgomery | 5,023,053               | 9,433,033       | 2,714,517           | 3,403,906            | 248,813                     |
| Chardon           | Geauga     | 551,186                 | 1,793,277       | 749,549             | 1,176,226            | 203,783                     |
| Cheviot           | Hamilton   | 262,707                 | 1,623,033       | 1,027,388           | 1,255,899            | 19,990                      |
| Chillicothe       | Ross       | 1,400,490               | 5,020,514       | 1,787,510           | 2,192,753            | 11,247                      |
| Cincinnati        | Hamilton   | 62,457,000              | 140,465,000     | 43,676,000          | 74,988,000           | 14,138,000                  |
| Clayton           | Montgomery | 642,899                 | 1,595,049       | 737,229             | 767,857              | 128,863                     |
| Cleveland         | Cuyahoga   | 17,676,000              | 157,886,000     | 90,283,000          | 133,235,000          | 9,719,000                   |
| Cleveland Heights | Cuyahoga   | 4,208,303               | 18,601,199      | 10,708,355          | 15,124,486           | 261,183                     |
| Clyde             | Sandusky   | \$997,237               | \$2,330,809     | \$559,270           | \$779,571            | \$97,482                    |
| Columbus          | Franklin   | 58,841,000              | 201,305,000     | 114,398,000         | 148,175,000          | 14,539,000                  |
| Conneaut          | Ashtabula  | 511,807                 | 2,198,084       | 1,040,323           | 1,719,857            | 37,759                      |
| Cortland          | Trumbull   | 706,293                 | 1,304,205       | 570,234             | 588,356              | 18,984                      |
| Coshocton         | Coshocton  | 46,784                  | 1,315,638       | 961,307             | 1,160,328            | 2,149                       |
| Cuyahoga Falls    | Summit     | 4,627,396               | 18,366,240      | 11,035,564          | 12,676,688           | 493,073                     |
| Dayton            | Montgomery | 26,537,362              | 65,450,516      | 17,752,951          | 25,362,403           | 4,077,216                   |
| Deer Park         | Hamilton   | 428,928                 | 1,029,411       | 541,318             | 610,982              | 0                           |
| Defiance          | Defiance   | 539,932                 | 3,218,149       | 1,354,251           | 1,925,463            | 603,947                     |
| Delaware          | Delaware   | 1,947,709               | 6,657,738       | 3,055,904           | 3,974,551            | 226,809                     |
| Dover             | Tuscarawas | 908,704                 | 2,861,688       | 1,568,491           | 1,902,618            | 56,173                      |
| Dublin            | Franklin   | 23,123,819              | 34,658,710      | 5,203,384           | 9,479,194            | 4,092,371                   |
| East Liverpool    | Columbiana | 417,503                 | 1,198,506       | 324,715             | 445,658              | 51,966                      |
| East Palestine    | Columbiana | 59,860                  | 427,844         | 210,951             | 959,077              | 31,339                      |
| Eastlake          | Lake       | 0                       | 4,421,248       | 2,903,675           | 6,682,836            | 77,873                      |
| Eaton             | Preble     | 1,919,396               | 3,175,070       | 1,009,804           | 1,334,931            | 5,105                       |

| Designated<br>Fund Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Balance |
|----------------------------|---------------------------------------------|--------------------------|
| \$155,116                  | \$13,043,509                                | \$14,431,928             |
| 0                          | 1,559,008                                   | 1,616,766                |
| 0                          | 2,997,622                                   | 3,150,300                |
| 0                          | 2,173,978                                   | 2,197,418                |
| 0                          | 674,111                                     | 740,704                  |
| 0                          | 1,253,801                                   | 1,357,486                |
| 0                          | 2,733,331                                   | 3,017,271                |
| 0                          | 4,618,368                                   | 4,650,045                |
| 0                          | 3,227,751                                   | 3,394,729                |
| 0                          | 2,779,867                                   | 3,039,021                |
| 0                          | 1,624,721                                   | 1,624,721                |
| 0                          | 20,173,253                                  | 21,253,231               |
| 0                          | 2,628,506                                   | 2,701,544                |
| 0                          | 8,266,852                                   | 8,360,831                |
| 0                          | 3,622,023                                   | 3,735,451                |
| 0                          | 252,182                                     | 404,293                  |
| 0                          | 1,268,109                                   | 1,376,761                |
| 0                          | 4,182,910                                   | 4,317,010                |
| 0                          | 341,922                                     | 352,403                  |
| 0                          | 1,099,360                                   | 1,131,852                |
| 1,000,000                  | 1,377,493                                   | 2,958,899                |
| 0                          | 6,662,355                                   | 7,054,358                |
| 0                          | 4,652,520                                   | 4,873,214                |
| 0                          | 4,678,964                                   | 4,808,785                |
| 0                          | 2,145,679                                   | 2,192,809                |
| 0                          | 11,730,682                                  | 12,156,470               |
| 0                          | 3,506,493                                   | 6,386,354                |
| 0                          | 3,805,381                                   | 7,121,457                |
| 0                          | 1,256,145                                   | 1,602,750                |
| 0                          | 922,972                                     | 993,833                  |
| 0                          | 1,058,598                                   | 1,074,433                |
| 0                          | 1,739,827                                   | 1,915,355                |
| 0                          | 8,540,085                                   | 9,290,773                |
| 0                          | 744,403                                     | 796,020                  |
| 0                          | 5,780,314                                   | 6,029,127                |
| 0                          | 413,268                                     | 617,051                  |
| 0                          | 347,144                                     | 367,134                  |
| 0                          | 2,816,514                                   | 2,827,761                |
| 0                          | 51,339,000                                  | 65,477,000               |
| 0                          | 698,329                                     | 827,192                  |
| 0                          | 14,932,000                                  | 24,651,000               |
| 0                          | 3,215,530                                   | 3,476,713                |
| \$0                        | \$1,453,756                                 | \$1,551,238              |
| 0                          | 38,591,000                                  | 53,130,000               |
| 0                          | 440,468                                     | 478,227                  |
| 0                          | 696,865                                     | 715,849                  |
| 0                          | 153,161                                     | 155,310                  |
| 0                          | 5,196,479                                   | 5,689,552                |
| 1,226,505                  | 34,784,392                                  | 40,088,113               |
| 0                          | 418,429                                     | 418,429                  |
| 0                          | 688,739                                     | 1,292,686                |
| 0                          | 2,456,378                                   | 2,683,187                |
| 0                          | 902,897                                     | 959,070                  |
| 0                          | 21,087,145                                  | 25,179,516               |
| 0                          | 700,882                                     | 752,848                  |
| 0                          | (562,572)                                   | (531,233)                |
| 0                          | (2,339,461)                                 | (2,261,588)              |
| 0                          | 1,835,034                                   | 1,840,139                |
|                            |                                             | Continued                |

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City              | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|-------------------|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Elyria            | Lorain     | \$2,689,272             | \$10,314,800    | \$3,994,096         | \$6,041,449          | \$432,901                   |
| Englewood         | Montgomery | 1,794,907               | 4,589,112       | 1,904,442           | 2,451,874            | 266,443                     |
| Euclid            | Cuyahoga   | 2,034,383               | 14,531,982      | 6,351,935           | 10,333,931           | 1,909,424                   |
| Fairborn          | Greene     | 4,600,657               | 9,775,455       | 3,892,800           | 5,201,647            | 568,219                     |
| Fairfield         | Butler     | 6,683,658               | 10,918,370      | 2,811,892           | 3,935,550            | 161,563                     |
| Fairlawn          | Summit     | 5,929,263               | 8,558,835       | 1,563,357           | 1,930,178            | 629,342                     |
| Fairview Park     | Cuyahoga   | 2,073,596               | 7,529,818       | 4,117,403           | 4,761,956            | 463,668                     |
| Findlay           | Hancock    | 7,978,138               | 11,276,105      | 2,786,320           | 4,545,412            | 335,338                     |
| Forest Park       | Hamilton   | 5,680,293               | 9,413,869       | 1,993,472           | 2,549,630            | 1,387,884                   |
| Fostoria          | Seneca     | 0                       | 2,345,918       | 1,573,710           | 2,193,199            | 31,331                      |
| Franklin          | Warren     | 2,495,320               | 5,256,300       | 1,588,615           | 1,953,573            | 82,602                      |
| Fremont           | Sandusky   | 2,904,615               | 4,269,112       | 1,139,914           | 1,699,780            | 23,161                      |
| Gahanna           | Franklin   | 21,714,053              | 28,854,384      | 5,052,445           | 7,712,667            | 5,340,543                   |
| Garfield Heights  | Cuyahoga   | 0                       | 10,180,166      | 9,074,891           | 11,021,354           | 0                           |
| Geneva            | Ashtabula  | 335,427                 | 1,502,039       | 760,823             | 928,601              | 90,263                      |
| Girard            | Trumbull   | 0                       | 789,305         | 542,007             | 2,160,117            | 377                         |
| Grandview Heights | Franklin   | 1,292,281               | 4,124,239       | 1,928,812           | 2,263,380            | 231,168                     |
| Green             | Summit     | 3,481,681               | 6,774,479       | 2,239,532           | 3,231,010            | 235,600                     |
| Greenville        | Darke      | 2,117,669               | 4,605,892       | 1,640,952           | 2,029,260            | 651,758                     |
| Grove City        | Franklin   | 16,996,757              | 23,031,356      | 3,632,715           | 4,767,911            | 3,761,539                   |
| Hamilton          | Butler     | 7,002,468               | 15,451,065      | 4,792,622           | 8,262,188            | 531,779                     |
| Harrison          | Hamilton   | 550,030                 | 2,192,083       | 1,169,928           | 1,349,950            | 146,752                     |
| Heath             | Licking    | 2,013,602               | 3,712,702       | 915,058             | 1,113,781            | 139,559                     |
| Highland Heights  | Cuyahoga   | 3,166,890               | 5,777,360       | 1,208,429           | 1,879,014            | 143,770                     |
| Hillard           | Franklin   | 2,786,134               | 6,251,764       | 2,329,822           | 2,965,913            | 85,739                      |
| Hillsboro         | Highland   | 564,508                 | 2,507,921       | 471,919             | 764,341              | 147,011                     |
| Hubbard           | Trumbull   | 352,448                 | 1,173,882       | 582,424             | 686,904              | 45,155                      |
| Huber Heights     | Montgomery | 4,590,226               | 10,566,181      | 2,947,162           | 3,263,540            | 1,670,586                   |
| Hudson            | Summit     | 7,396,722               | 12,608,389      | 3,276,914           | 3,875,368            | 473,283                     |
| Huron             | Erie       | 37,133                  | 944,769         | 467,899             | 687,093              | 37,654                      |
| Independence      | Cuyahoga   | 2,644,392               | 9,533,455       | 1,982,157           | 2,253,016            | 355,631                     |
| Ironton           | Lawrence   | 844,517                 | 1,792,137       | 510,720             | 691,531              | 49,829                      |
| Jackson           | Jackson    | 0                       | 641,672         | 391,190             | 3,279,617            | 45,728                      |
| Kent              | Portage    | 6,703,910               | 11,642,393      | 2,289,300           | 2,775,233            | 575,744                     |
| Kettering         | Montgomery | 24,202,026              | 38,143,461      | 10,758,084          | 13,472,482           | 1,919,131                   |
| Lakewood          | Cuyahoga   | 3,858,176               | 23,402,025      | 14,647,184          | 17,419,652           | 102,195                     |
| Lancaster         | Fairfield  | 2,737,655               | 8,416,242       | 3,367,962           | 4,809,620            | 315,859                     |
| Lebanon           | Warren     | 805,230                 | 4,937,005       | 1,732,567           | 1,909,352            | 1,871,373                   |
| Lima              | Allen      | 4,178,951               | 9,884,789       | 3,146,288           | 4,716,705            | 410,849                     |
| Logan             | Hocking    | 214,861                 | 1,011,474       | 490,992             | 616,089              | 0                           |
| London            | Madison    | 538,721                 | 1,876,176       | 1,130,015           | 1,243,853            | 90,964                      |
| Lorain            | Lorain     | 115,828                 | 8,841,958       | 5,811,375           | 7,983,952            | 102,553                     |
| Louisville        | Stark      | 319,023                 | 1,619,782       | 682,478             | 1,064,798            | 107,051                     |
| Loveland          | Hamilton   | 0                       | 1,427,040       | 977,758             | 1,222,643            | 33,766                      |
| Lyndhurst         | Cuyahoga   | 6,933,641               | 13,401,819      | 5,755,663           | 6,324,010            | 348,174                     |
| Macedonia         | Summit     | 333,381                 | 3,492,020       | 2,241,777           | 3,232,317            | 31,023                      |
| Mansfield         | Richland   | 153,706                 | 6,134,147       | 4,097,339           | 4,897,998            | 756,972                     |
| Maple Heights     | Cuyahoga   | 1,278,588               | 5,825,624       | 3,952,407           | 4,773,015            | 215,284                     |
| Marietta          | Washington | 3,473,419               | 5,023,165       | 625,038             | 1,414,731            | 348,536                     |
| Marion            | Marion     | 3,525,371               | 8,202,756       | 2,856,812           | 4,158,076            | 569,104                     |
| Martins Ferry     | Belmont    | 162,547                 | 1,222,450       | 646,557             | 733,286              | 133,056                     |
| Marysville        | Union      | 2,261,819               | 5,542,751       | 2,077,783           | 2,447,263            | 97,262                      |
| Mason City        | Warren     | 10,561,878              | 18,384,399      | 4,016,700           | 10,856,063           | 6,148,247                   |
| Massillon         | Stark      | 662,643                 | 5,132,615       | 2,430,098           | 3,516,332            | 108,278                     |
| Maumee            | Lucas      | 930,279                 | 3,856,820       | 2,324,382           | 3,182,482            | 108,862                     |
| Mayfield Heights  | Cuyahoga   | 8,540,027               | 16,103,077      | 5,626,353           | 6,353,217            | 128,706                     |
| Medina            | Medina     | 2,240,624               | 4,973,731       | 1,987,073           | 2,353,400            | 361,483                     |
| Mentor            | Lake       | 15,653,671              | 27,337,115      | 4,775,581           | 9,248,279            | 3,031,581                   |

| Designated<br>Fund Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Balance |
|----------------------------|---------------------------------------------|--------------------------|
| \$0                        | \$3,840,450                                 | \$4,273,351              |
| 0                          | 1,870,795                                   | 2,137,238                |
| 0                          | 2,288,627                                   | 4,198,051                |
| 0                          | 4,005,589                                   | 4,573,808                |
| 0                          | 6,821,257                                   | 6,982,820                |
| 195,990                    | 5,803,325                                   | 6,628,657                |
| 0                          | 2,304,194                                   | 2,767,862                |
| 0                          | 6,395,355                                   | 6,730,693                |
| 0                          | 5,476,355                                   | 6,864,239                |
| 0                          | 121,388                                     | 152,719                  |
| 0                          | 3,220,125                                   | 3,302,727                |
| 342,673                    | 2,203,498                                   | 2,569,332                |
| 1,308,346                  | 14,492,828                                  | 21,141,717               |
| 0                          | (841,188)                                   | (841,188)                |
| 0                          | 483,175                                     | 573,438                  |
| 0                          | (1,371,189)                                 | (1,370,812)              |
| 0                          | 1,629,691                                   | 1,860,859                |
| 0                          | 3,307,869                                   | 3,543,469                |
| 0                          | 1,924,874                                   | 2,576,632                |
| 0                          | 14,501,906                                  | 18,263,445               |
| 0                          | 6,657,098                                   | 7,188,877                |
| 0                          | 695,381                                     | 842,133                  |
| 0                          | 2,459,362                                   | 2,598,921                |
| 0                          | 3,754,576                                   | 3,898,346                |
| 0                          | 3,200,112                                   | 3,285,851                |
| 0                          | 1,596,569                                   | 1,743,580                |
| 0                          | 441,823                                     | 486,978                  |
| 0                          | 5,632,055                                   | 7,302,641                |
| 0                          | 8,259,738                                   | 8,733,021                |
| 0                          | 220,022                                     | 257,676                  |
| 0                          | 6,924,808                                   | 7,280,439                |
| 0                          | 1,050,777                                   | 1,100,606                |
| 0                          | (2,683,673)                                 | (2,637,945)              |
| 0                          | 8,291,416                                   | 8,867,160                |
| 2,000,000                  | 20,751,848                                  | 24,670,979               |
| 0                          | 5,880,178                                   | 5,982,373                |
| 0                          | 3,290,763                                   | 3,606,622                |
| 0                          | 1,156,280                                   | 3,027,653                |
| 0                          | 4,757,235                                   | 5,168,084                |
| 0                          | 395,385                                     | 395,385                  |
| 0                          | 541,359                                     | 632,323                  |
| 0                          | 755,453                                     | 858,006                  |
| 0                          | 447,933                                     | 554,984                  |
| 0                          | 170,631                                     | 204,397                  |
| 0                          | 6,729,635                                   | 7,077,809                |
| 0                          | 228,680                                     | 259,703                  |
| 0                          | 479,177                                     | 1,236,149                |
| 0                          | 837,325                                     | 1,052,609                |
| 0                          | 3,259,898                                   | 3,608,434                |
| 0                          | 3,475,576                                   | 4,044,680                |
| 0                          | 356,108                                     | 489,164                  |
| 0                          | 2,998,226                                   | 3,095,488                |
| 0                          | 1,380,089                                   | 7,528,336                |
| 0                          | 1,508,005                                   | 1,616,283                |
| 0                          | 565,476                                     | 674,338                  |
| 0                          | 9,621,154                                   | 9,749,860                |
| 0                          | 2,258,848                                   | 2,620,331                |
| 0                          | 15,057,255                                  | 18,088,836               |
|                            |                                             | Continued                |



**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City               | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|--------------------|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Mentor-On-The-Lake | Lake       | \$335,268               | \$1,102,232     | \$677,125           | \$788,464            | \$12,465                    |
| Miamisburg         | Montgomery | 3,700,674               | 8,008,446       | 2,500,326           | 2,923,640            | 1,229,731                   |
| Middleburg Hts     | Cuyahoga   | 5,266,217               | 9,427,872       | 2,368,368           | 3,076,568            | 174,103                     |
| Middletown         | Butler     | 6,036,325               | 16,055,727      | 6,443,366           | 8,427,772            | 508,988                     |
| Milford            | Clermont   | 2,509,604               | 3,937,808       | 1,109,425           | 1,218,071            | 86,774                      |
| Monroe             | Butler     | 0                       | 2,875,389       | 658,835             | 1,051,428            | 0                           |
| Montgomery         | Hamilton   | 8,531,993               | 11,501,794      | 2,045,640           | 2,320,541            | 226,587                     |
| Moraine            | Montgomery | 10,531,224              | 15,223,109      | 0                   | 2,649,890            | 272,339                     |
| Mount Healthy      | Hamilton   | 213,788                 | 1,333,144       | 838,567             | 947,334              | 0                           |
| Mount Vernon       | Knox       | 828,309                 | 3,723,534       | 1,433,008           | 1,835,046            | 300,833                     |
| Munroe Falls       | Summit     | 568,896                 | 1,308,030       | 542,442             | 596,866              | 10,590                      |
| Napoleon           | Henry      | 1,725,180               | 2,962,421       | 551,491             | 739,988              | 59,976                      |
| Nelsonville        | Athens     | 447,060                 | 854,485         | 307,983             | 370,733              | 55,463                      |
| New Carlisle       | Clark      | 0                       | 723,012         | 318,048             | 947,526              | 7,409                       |
| New Philadelphia   | Tuscarawas | 504,147                 | 3,151,243       | 1,846,201           | 2,171,583            | 207,511                     |
| Newark             | Licking    | 1,813,480               | 7,557,002       | 3,499,840           | 5,369,898            | 1,395,063                   |
| North Canton       | Stark      | 8,970,584               | 11,293,962      | 1,351,754           | 3,766,734            | 38,997                      |
| North Olmsted      | Cuyahoga   | 1,913,835               | 11,238,356      | 6,892,537           | 7,717,092            | 124,397                     |
| North Ridgeville   | Lorain     | 689,083                 | 2,353,989       | 1,346,505           | 1,892,583            | 140,677                     |
| North Royalton     | Cuyahoga   | 3,448,783               | 6,983,372       | 2,206,019           | 2,896,439            | 298,831                     |
| Northwood          | Wood       | 218,575                 | 1,356,287       | 613,774             | 954,787              | 72,369                      |
| Norton             | Summit     | 45,807                  | 1,707,423       | 781,828             | 1,014,547            | 42,751                      |
| Norwalk            | Huron      | 2,226,861               | 4,380,373       | 885,818             | 1,137,570            | 119,910                     |
| Norwood            | Hamilton   | 1,160,494               | 6,358,665       | 3,817,579           | 5,209,090            | 98,777                      |
| Oakwood            | Montgomery | 12,940,356              | 16,437,301      | 2,952,560           | 7,377,072            | 4,032,906                   |
| Oberlin            | Lorain     | 4,737,894               | 6,647,921       | 575,481             | 783,178              | 336,366                     |
| Olmstead Falls     | Cuyahoga   | 842,204                 | 2,625,319       | 1,229,419           | 1,294,671            | 519,661                     |
| Ontario            | Richland   | 1,304,215               | 2,402,648       | 722,388             | 876,631              | 240,687                     |
| Oregon             | Lucas      | 5,571,378               | 9,844,439       | 2,060,496           | 3,305,762            | 854,359                     |
| Orrville           | Wayne      | 1,124,845               | 2,610,413       | 855,973             | 1,024,310            | 25,157                      |
| Oxford             | Butler     | 3,015,773               | 5,761,997       | 1,834,036           | 2,238,065            | 350,869                     |
| Painesville        | Lake       | 1,655,206               | 6,956,550       | 2,322,890           | 3,664,973            | 609,500                     |
| Parma              | Cuyahoga   | 4,617,218               | 16,337,792      | 6,973,754           | 9,641,879            | 104,761                     |
| Parma Heights      | Cuyahoga   | 141,091                 | 7,655,516       | 6,257,155           | 6,744,917            | 84,294                      |
| Pataskala          | Licking    | 961,333                 | 1,696,977       | 711,884             | 759,993              | 7,768                       |
| Pepper Pike        | Cuyahoga   | 9,872,779               | 13,345,454      | 1,813,079           | 2,067,718            | 81,937                      |
| Perrysburg         | Wood       | 2,945,277               | 6,310,499       | 1,966,838           | 2,554,424            | 226,471                     |
| Pickerington       | Fairfield  | 1,454,925               | 2,826,345       | 938,583             | 1,067,702            | 24,174                      |
| Piqua              | Miami      | 6,314,117               | 9,785,434       | 1,630,563           | 2,642,610            | 181,424                     |
| Port Clinton       | Ottawa     | 578,459                 | 2,078,581       | 1,015,721           | 1,208,154            | 29,212                      |
| Portsmouth         | Scioto     | 79,445                  | 3,612,640       | 2,077,432           | 2,676,524            | 108,831                     |
| Powell             | Delaware   | 4,312,038               | 5,484,632       | 1,001,459           | 1,069,809            | 221,074                     |
| Ravenna            | Portage    | 2,602,726               | 4,656,098       | 1,493,786           | 1,745,188            | 48,491                      |
| Reading            | Hamilton   | 215,186                 | 896,037         | 513,260             | 1,411,907            | 0                           |
| Reynoldsburg       | Franklin   | 4,504,881               | 5,815,338       | 815,001             | 1,542,819            | 230,128                     |
| Rittman            | Wayne      | 674,595                 | 1,649,566       | 681,142             | 871,704              | 0                           |
| Riverside          | Montgomery | 2,903,374               | 5,464,875       | 2,088,587           | 2,313,013            | 87,721                      |
| Rocky River        | Cuyahoga   | 3,257,396               | 9,778,560       | 5,161,162           | 5,800,036            | 172,542                     |
| Rossford           | Wood       | 152,770                 | 1,552,893       | 786,211             | 1,398,717            | 40,685                      |
| Salem              | Columbiana | 493,920                 | 1,609,096       | 793,496             | 978,997              | 162,385                     |
| Sandusky           | Erie       | 3,128,083               | 8,648,833       | 5,017,561           | 5,750,083            | 97,452                      |
| Seven Hills        | Cuyahoga   | 1,817,755               | 3,225,204       | 1,044,529           | 1,444,238            | 136,580                     |
| Shaker Heights     | Cuyahoga   | 8,946,911               | 25,111,797      | 12,108,638          | 18,249,956           | 493,249                     |
| Sharonville        | Hamilton   | 1,409,064               | 4,966,269       | 66,350              | 1,452,757            | 132,959                     |
| Sheffield Lake     | Lorain     | 242,374                 | 1,345,673       | 1,006,138           | 1,132,745            | 35,603                      |
| Shelby             | Richland   | 170,637                 | 1,207,054       | 598,910             | 748,088              | 128,135                     |
| Sidney             | Shelby     | 3,209,886               | 5,836,625       | 2,135,731           | 2,880,871            | 190,484                     |
| Silverton          | Hamilton   | 967,528                 | 2,037,758       | 901,262             | 973,204              | 8,818                       |

| Designated<br>Fund Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Balance |
|----------------------------|---------------------------------------------|--------------------------|
| \$0                        | \$301,303                                   | \$313,768                |
| 265,693                    | 3,589,382                                   | 5,084,806                |
| 0                          | 6,177,201                                   | 6,351,304                |
| 0                          | 7,118,967                                   | 7,627,955                |
| 0                          | 2,632,963                                   | 2,719,737                |
| 0                          | 1,823,961                                   | 1,823,961                |
| 0                          | 8,954,666                                   | 9,181,253                |
| 0                          | 12,300,880                                  | 12,573,219               |
| 0                          | 385,810                                     | 385,810                  |
| 0                          | 1,587,655                                   | 1,888,488                |
| 0                          | 700,574                                     | 711,164                  |
| 0                          | 2,162,457                                   | 2,222,433                |
| 0                          | 428,289                                     | 483,752                  |
| 0                          | (231,923)                                   | (224,514)                |
| 0                          | 772,149                                     | 979,660                  |
| 0                          | 792,041                                     | 2,187,104                |
| 0                          | 7,488,231                                   | 7,527,228                |
| 0                          | 3,396,867                                   | 3,521,264                |
| 0                          | 320,729                                     | 461,406                  |
| 0                          | 3,788,102                                   | 4,086,933                |
| 0                          | 329,131                                     | 401,500                  |
| 0                          | 650,125                                     | 692,876                  |
| 0                          | 3,122,893                                   | 3,242,803                |
| 0                          | 1,050,798                                   | 1,149,575                |
| 0                          | 5,027,323                                   | 9,060,229                |
| 0                          | 5,528,377                                   | 5,864,743                |
| 0                          | 810,987                                     | 1,330,648                |
| 0                          | 1,285,330                                   | 1,526,017                |
| 0                          | 5,684,318                                   | 6,538,677                |
| 0                          | 1,560,946                                   | 1,586,103                |
| 0                          | 3,173,063                                   | 3,523,932                |
| 0                          | 2,682,077                                   | 3,291,577                |
| 0                          | 6,591,152                                   | 6,695,913                |
| 0                          | 826,305                                     | 910,599                  |
| 0                          | 929,216                                     | 936,984                  |
| 0                          | 11,195,799                                  | 11,277,736               |
| 0                          | 3,529,604                                   | 3,756,075                |
| 0                          | 1,734,469                                   | 1,758,643                |
| 0                          | 6,961,400                                   | 7,142,824                |
| 0                          | 841,215                                     | 870,427                  |
| 0                          | 827,285                                     | 936,116                  |
| 0                          | 4,193,749                                   | 4,414,823                |
| 0                          | 2,862,419                                   | 2,910,910                |
| 0                          | (515,870)                                   | (515,870)                |
| 0                          | 4,042,391                                   | 4,272,519                |
| 474,204                    | 303,658                                     | 777,862                  |
| 0                          | 3,064,141                                   | 3,151,862                |
| 0                          | 3,805,982                                   | 3,978,524                |
| 0                          | 113,491                                     | 154,176                  |
| 0                          | 467,714                                     | 630,099                  |
| 0                          | 2,801,298                                   | 2,898,750                |
| 0                          | 1,644,386                                   | 1,780,966                |
| 0                          | 6,368,592                                   | 6,861,841                |
| 0                          | 3,380,553                                   | 3,513,512                |
| 0                          | 177,325                                     | 212,928                  |
| 0                          | 330,831                                     | 458,966                  |
| 0                          | 2,765,270                                   | 2,955,754                |
| 0                          | 1,055,736                                   | 1,064,554                |
|                            |                                             | Continued                |

**Summary Data from the General Fund Balance Sheet**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|----------------------|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Solon                | Cuyahoga   | \$25,983,035            | \$33,046,871    | \$1,890,663         | \$3,219,008          | \$2,891,843                 |
| South Euclid         | Cuyahoga   | 4,475,627               | 12,361,926      | 7,018,938           | 7,566,358            | 161,318                     |
| Springboro           | Warren     | 557,113                 | 3,652,073       | 890,297             | 1,210,881            | 1,491,541                   |
| Springdale           | Hamilton   | 3,230,687               | 8,843,002       | 3,948,879           | 5,162,804            | 636,607                     |
| Springfield          | Clark      | 2,210,254               | 10,121,413      | 4,407,440           | 6,788,590            | 441,671                     |
| St. Bernard          | Hamilton   | 115,965                 | 5,982,114       | 492,615             | 1,141,712            | 136,851                     |
| St. Clairsville      | Belmont    | 1,613,051               | 2,242,286       | 484,164             | 505,756              | 8,697                       |
| St. Marys            | Auglaize   | 3,988,001               | 5,154,283       | 755,763             | 914,793              | 156,768                     |
| Stow                 | Summit     | 5,108,596               | 11,535,128      | 4,701,214           | 5,777,625            | 640,154                     |
| Streetsboro          | Portage    | 481,447                 | 3,316,637       | 2,264,064           | 2,648,802            | 86,453                      |
| Strongsville         | Cuyahoga   | 421,733                 | 5,959,653       | 1,984,816           | 2,558,225            | 751,086                     |
| Sylvania             | Lucas      | 714,309                 | 3,541,202       | 1,799,536           | 2,221,841            | 323,190                     |
| Tallmadge            | Summit     | 1,982,136               | 4,946,243       | 1,908,303           | 2,233,522            | 65,682                      |
| Tiffin               | Seneca     | 419,327                 | 3,614,194       | 2,279,017           | 2,903,734            | 247,859                     |
| Tipp City            | Miami      | 2,507,064               | 3,616,809       | 571,230             | 902,694              | 212,848                     |
| Toledo               | Lucas      | 5,060,000               | 53,579,000      | 17,228,000          | 40,159,000           | 4,027,000                   |
| Toronto              | Jefferson  | 59,284                  | 692,953         | 561,137             | 580,822              | 33,260                      |
| Trenton              | Butler     | 1,144,688               | 1,728,327       | 494,360             | 575,431              | 0                           |
| Trotwood             | Montgomery | 1,654,499               | 5,120,960       | 2,884,741           | 3,478,681            | 144,489                     |
| Troy                 | Miami      | 35,047,597              | 39,100,651      | 2,362,176           | 3,605,895            | 404,749                     |
| Twinsburg            | Summit     | 4,515,368               | 7,723,930       | 1,076,123           | 1,941,879            | 175,909                     |
| Uhrichsville         | Tuscarawas | 229,058                 | 958,420         | 527,438             | 569,318              | 181                         |
| Union                | Montgomery | 119,170                 | 314,830         | 138,584             | 280,202              | 2,271                       |
| University Heights   | Cuyahoga   | 154,464                 | 5,411,813       | 4,159,240           | 5,334,573            | 198,618                     |
| Upper Arlington      | Franklin   | 25,953,250              | 41,307,649      | 11,770,502          | 13,644,968           | 2,999,773                   |
| Upper Sandusky       | Wyandot    | 8,995                   | 918,482         | 638,391             | 844,300              | 37,261                      |
| Urbana               | Champaign  | 354,610                 | 2,006,587       | 842,647             | 1,404,945            | 39,138                      |
| Vandalia             | Montgomery | 10,614,303              | 16,529,698      | 4,387,086           | 5,145,277            | 2,147,547                   |
| Vermilion            | Erie       | 554,315                 | 3,125,171       | 1,758,327           | 1,861,074            | 798,811                     |
| Wadsworth            | Medina     | 2,961,976               | 5,018,900       | 1,177,134           | 1,557,334            | 513,863                     |
| Wapakoneta           | Auglaize   | 573,906                 | 2,111,446       | 1,136,839           | 1,291,162            | 59,165                      |
| Warren               | Trumbull   | 4,319,294               | 9,071,796       | 1,898,346           | 2,942,393            | 602,878                     |
| Warrensville Heights | Cuyahoga   | 74,995                  | 4,295,887       | 2,619,167           | 3,328,352            | 35,480                      |
| Washington           | Fayette    | 832,853                 | 2,730,778       | 1,131,678           | 1,375,055            | 18,998                      |
| Wauseon              | Fulton     | 1,063,851               | 2,033,708       | 495,070             | 714,846              | 199,991                     |
| Waverly              | Pike       | 137,158                 | 836,239         | 519,812             | 553,001              | 13,342                      |
| Wellston             | Jackson    | 254,531                 | 923,678         | 245,923             | 283,875              | 6,322                       |
| West Carrollton      | Montgomery | 928,008                 | 4,159,503       | 925,811             | 1,443,306            | 1,447                       |
| Westerville          | Franklin   | 14,864,828              | 29,450,777      | 5,516,802           | 6,206,275            | 4,304,717                   |
| Westlake             | Cuyahoga   | 15,687,921              | 39,806,784      | 10,434,723          | 11,335,645           | 10,021,597                  |
| Whitehall            | Franklin   | 5,783,186               | 8,717,900       | 1,260,225           | 3,244,865            | 2,989,862                   |
| Wickliffe            | Lake       | 9,277,074               | 14,257,466      | 3,665,658           | 4,318,570            | 42,370                      |
| Willard              | Huron      | 362,888                 | 1,163,312       | 419,311             | 699,103              | 28,499                      |
| Willoughby           | Lake       | 6,848,290               | 14,232,562      | 3,503,703           | 5,540,020            | 2,020,352                   |
| Willoughby Hills     | Lake       | 338,179                 | 2,388,805       | 1,616,763           | 1,946,722            | 90,044                      |
| Willowick            | Lake       | 1,307,676               | 5,290,905       | 3,596,945           | 3,916,711            | 209,573                     |
| Wilmington           | Clinton    | 2,611,698               | 4,801,203       | 1,253,037           | 1,428,780            | 173,970                     |
| Wooster              | Wayne      | 11,932,528              | 16,167,310      | 2,783,732           | 4,281,920            | 3,010,790                   |
| Worthington          | Franklin   | 3,586,650               | 7,485,028       | 1,910,695           | 3,251,279            | 376,664                     |
| Wyoming              | Hamilton   | 2,158,328               | 6,328,837       | 3,414,751           | 3,953,512            | 145,150                     |
| Xenia                | Greene     | 375,284                 | 4,473,756       | 2,373,334           | 3,172,088            | 236,573                     |
| Youngstown           | Mahoning   | 0                       | 6,520,886       | 3,177,181           | 7,683,661            | 158,342                     |
| Zanesville           | Muskingum  | 2,671,630               | 6,328,707       | 2,191,436           | 2,834,507            | 310,846                     |

| Designated<br>Fund Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Balance |
|----------------------------|---------------------------------------------|--------------------------|
| \$0                        | \$26,936,020                                | \$29,827,863             |
| 7,445                      | 4,626,805                                   | 4,795,568                |
| 0                          | 949,651                                     | 2,441,192                |
| 942,556                    | 2,101,035                                   | 3,680,198                |
| 1,200,000                  | 1,691,152                                   | 3,332,823                |
| 0                          | 4,703,551                                   | 4,840,402                |
| 0                          | 1,727,833                                   | 1,736,530                |
| 0                          | 4,082,722                                   | 4,239,490                |
| 0                          | 5,117,349                                   | 5,757,503                |
| 0                          | 581,382                                     | 667,835                  |
| 0                          | 2,650,342                                   | 3,401,428                |
| 0                          | 996,171                                     | 1,319,361                |
| 0                          | 2,647,039                                   | 2,712,721                |
| 0                          | 462,601                                     | 710,460                  |
| 0                          | 2,501,267                                   | 2,714,115                |
| 0                          | 9,393,000                                   | 13,420,000               |
| 0                          | 78,871                                      | 112,131                  |
| 0                          | 1,152,896                                   | 1,152,896                |
| 0                          | 1,497,790                                   | 1,642,279                |
| 0                          | 35,090,007                                  | 35,494,756               |
| 0                          | 5,606,142                                   | 5,782,051                |
| 0                          | 388,921                                     | 389,102                  |
| 0                          | 32,357                                      | 34,628                   |
| 0                          | (121,378)                                   | 77,240                   |
| 0                          | 24,662,908                                  | 27,662,681               |
| 0                          | 36,921                                      | 74,182                   |
| 0                          | 562,504                                     | 601,642                  |
| 0                          | 9,236,874                                   | 11,384,421               |
| 0                          | 465,286                                     | 1,264,097                |
| 0                          | 2,947,703                                   | 3,461,566                |
| 0                          | 761,119                                     | 820,284                  |
| 0                          | 5,526,525                                   | 6,129,403                |
| 0                          | 932,055                                     | 967,535                  |
| 0                          | 1,336,725                                   | 1,355,723                |
| 0                          | 1,118,871                                   | 1,318,862                |
| 0                          | 269,896                                     | 283,238                  |
| 0                          | 633,481                                     | 639,803                  |
| 0                          | 2,714,750                                   | 2,716,197                |
| 0                          | 18,939,785                                  | 23,244,502               |
| 7,796,347                  | 10,653,195                                  | 28,471,139               |
| 0                          | 2,483,173                                   | 5,473,035                |
| 0                          | 9,896,526                                   | 9,938,896                |
| 0                          | 435,710                                     | 464,209                  |
| 0                          | 6,672,190                                   | 8,692,542                |
| 0                          | 352,039                                     | 442,083                  |
| 0                          | 1,164,621                                   | 1,374,194                |
| 0                          | 3,198,453                                   | 3,372,423                |
| 0                          | 8,874,600                                   | 11,885,390               |
| 0                          | 3,857,085                                   | 4,233,749                |
| 0                          | 2,230,175                                   | 2,375,325                |
| 0                          | 1,065,095                                   | 1,301,668                |
| 0                          | (1,321,117)                                 | (1,162,775)              |
| 0                          | 3,183,354                                   | 3,494,200                |

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

| City              | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|-------------------|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Akron             | Summit     | \$17,285,468            | \$172,838,282   | \$62,763,234        | \$132,759,507        | \$42,825,331                |
| Alliance          | Stark      | 5,313,254               | 13,311,677      | 3,476,925           | 6,732,973            | 3,208,261                   |
| Amherst           | Lorain     | 11,519,240              | 15,007,505      | 2,924,426           | 3,161,809            | 2,047,213                   |
| Ashland           | Ashland    | 5,837,407               | 8,540,948       | 1,261,078           | 3,218,044            | 306,058                     |
| Ashtabula         | Ashtabula  | 3,197,906               | 10,009,824      | 5,756,074           | 6,128,988            | 749,543                     |
| Athens            | Athens     | 8,607,348               | 12,613,023      | 1,629,191           | 6,612,889            | 5,602,021                   |
| Aurora            | Portage    | 11,590,134              | 20,366,501      | 6,747,497           | 8,031,125            | 5,656,813                   |
| Avon              | Lorain     | 11,093,699              | 21,414,838      | 8,498,607           | 9,407,774            | 2,753,552                   |
| Avon Lake         | Lorain     | 12,442,975              | 23,976,910      | 10,502,754          | 11,476,492           | 1,290,891                   |
| Barberton         | Summit     | 9,271,718               | 16,436,566      | 3,490,265           | 7,833,890            | 2,436,790                   |
| Bay village       | Cuyahoga   | 9,028,627               | 18,110,502      | 8,064,223           | 9,036,116            | 286,535                     |
| Beachwood         | Cuyahoga   | 40,347,383              | 57,943,883      | 13,450,581          | 15,943,695           | 12,579,377                  |
| Beavercreek       | Greene     | 9,035,312               | 25,852,414      | 15,114,500          | 17,434,794           | 2,583,218                   |
| Bedford           | Cuyahoga   | 14,271,428              | 22,684,130      | 7,136,729           | 8,339,507            | 1,765,119                   |
| Bedford Heights   | Cuyahoga   | 4,378,113               | 11,659,792      | 4,979,534           | 9,720,031            | 197,054                     |
| Bellbrook         | Greene     | 818,994                 | 3,560,939       | 2,428,015           | 2,618,563            | 209,995                     |
| Bellefontaine     | Logan      | 8,155,614               | 10,854,118      | 1,188,588           | 4,919,913            | 812,029                     |
| Bellevue          | Huron      | 6,895,854               | 10,795,897      | 2,616,600           | 3,011,580            | 6,415,929                   |
| Belpre            | Washington | 494,659                 | 1,416,840       | 510,391             | 726,621              | 27,814                      |
| Berea             | Cuyahoga   | 2,345,400               | 15,944,948      | 7,000,048           | 8,389,491            | 186,854                     |
| Bexley            | Franklin   | 3,139,756               | 7,903,374       | 3,458,575           | 4,121,851            | 710,068                     |
| Blue Ash          | Hamilton   | 9,048,403               | 16,281,173      | 4,409,401           | 9,424,724            | 1,569,878                   |
| Bowling Green     | Wood       | 21,180,099              | 30,551,283      | 5,067,676           | 6,994,154            | 2,017,135                   |
| Brecksville       | Cuyahoga   | 14,220,628              | 27,304,950      | 11,127,266          | 13,423,997           | 2,838,764                   |
| Broadview Heights | Cuyahoga   | 5,996,304               | 21,515,937      | 13,557,534          | 14,910,616           | 337,105                     |
| Brook Park        | Cuyahoga   | 21,068,730              | 27,444,128      | 3,614,544           | 7,800,712            | 1,465,788                   |
| Brooklyn          | Cuyahoga   | 5,998,088               | 13,359,672      | 3,005,923           | 4,124,615            | 3,162,462                   |
| Brunswick         | Medina     | 19,673,312              | 34,772,961      | 8,140,795           | 17,182,562           | 7,922,852                   |
| Bryan             | Williams   | 6,362,499               | 12,694,303      | 3,054,201           | 3,469,425            | 3,577,819                   |
| Bucyrus           | Crawford   | 3,853,767               | 7,057,063       | 2,214,643           | 2,613,166            | 148,774                     |
| Cambridge         | Guernsey   | 2,789,573               | 7,598,098       | 3,400,207           | 4,124,653            | 443,958                     |
| Canfield          | Mahoning   | 3,798,049               | 6,122,833       | 1,083,544           | 1,916,241            | 312,583                     |
| Canton            | Stark      | 15,703,909              | 45,612,948      | 16,790,664          | 20,831,351           | 11,571,360                  |
| Celina            | Mercer     | 903,867                 | 3,216,941       | 1,155,322           | 2,823,017            | 235,442                     |
| Centerville       | Montgomery | 16,071,097              | 36,625,957      | 18,035,167          | 19,119,516           | 5,550,454                   |
| Chardon           | Geauga     | 1,557,229               | 3,684,103       | 1,569,888           | 3,836,592            | 279,625                     |
| Cheviot           | Hamilton   | 817,323                 | 2,608,046       | 1,376,155           | 1,629,384            | 51,397                      |
| Chillicothe       | Ross       | 3,768,572               | 9,245,198       | 3,071,059           | 3,622,241            | 412,543                     |
| Cincinnati        | Hamilton   | 396,249,000             | 540,485,000     | 88,747,000          | 197,474,000          | 181,860,000                 |
| Clayton           | Montgomery | 2,448,405               | 5,627,992       | 2,873,048           | 3,506,874            | 537,858                     |
| Cleveland         | Cuyahoga   | 256,211,000             | 734,508,000     | 129,507,000         | 284,626,000          | 286,237,000                 |
| Cleveland Heights | Cuyahoga   | 12,367,067              | 39,038,026      | 19,011,447          | 32,557,792           | 2,646,410                   |
| Clyde             | Sandusky   | 1,353,487               | 3,321,702       | 823,638             | 1,566,152            | 205,566                     |
| Columbus          | Franklin   | 331,130,000             | 677,005,000     | 272,482,000         | 337,990,000          | 235,652,000                 |
| Conneaut          | Ashtabula  | 2,355,414               | 8,347,202       | 4,373,844           | 5,361,880            | 395,463                     |
| Cortland          | Trumbull   | 1,409,511               | 3,853,335       | 2,288,735           | 2,379,211            | 60,325                      |
| Coshocton         | Coshocton  | 1,215,887               | 3,122,140       | 1,427,315           | 1,735,722            | 411,161                     |
| Cuyahoga Falls    | Summit     | 15,562,091              | 41,687,581      | 16,415,334          | 29,693,838           | 8,224,016                   |
| Dayton            | Montgomery | 59,782,874              | 139,819,106     | 31,688,366          | 50,519,269           | 53,065,188                  |
| Deer Park         | Hamilton   | 2,144,937               | 2,854,522       | 642,659             | 3,697,644            | 0                           |
| Defiance          | Defiance   | 3,532,744               | 8,918,413       | 2,569,194           | 4,072,763            | 3,343,989                   |
| Delaware          | Delaware   | 7,487,968               | 14,837,800      | 4,387,414           | 6,135,367            | 1,599,084                   |
| Dover             | Tuscarawas | 3,132,082               | 6,158,430       | 2,375,427           | 5,727,272            | 299,049                     |
| Dublin            | Franklin   | 51,244,452              | 113,185,395     | 43,606,196          | 63,265,273           | 20,901,834                  |
| East Liverpool    | Columbiana | 1,417,769               | 4,241,382       | 2,004,447           | 2,379,639            | 665,600                     |
| East Palestine    | Columbiana | 539,273                 | 1,771,575       | 955,753             | 3,912,614            | 178,599                     |
| Eastlake          | Lake       | 2,371,595               | 14,243,687      | 7,082,869           | 25,547,368           | 1,394,705                   |
| Eaton             | Preble     | 5,084,774               | 7,138,649       | 1,379,101           | 2,008,861            | 381,454                     |

| Designated<br>Fund Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Balance |
|----------------------------|---------------------------------------------|--------------------------|
| \$1,595,149                | (\$4,341,705)                               | \$40,078,775             |
| 0                          | 3,370,443                                   | 6,578,704                |
| 0                          | 9,798,483                                   | 11,845,696               |
| 0                          | 5,016,846                                   | 5,322,904                |
| 212,000                    | 2,919,293                                   | 3,880,836                |
| 0                          | 398,113                                     | 6,000,134                |
| 0                          | 6,678,563                                   | 12,335,376               |
| 0                          | 9,253,512                                   | 12,007,064               |
| 0                          | 11,209,527                                  | 12,500,418               |
| 0                          | 6,165,886                                   | 8,602,676                |
| 0                          | 8,787,851                                   | 9,074,386                |
| 0                          | 29,420,811                                  | 42,000,188               |
| 0                          | 5,834,402                                   | 8,417,620                |
| 0                          | 12,579,504                                  | 14,344,623               |
| 0                          | 1,742,707                                   | 1,939,761                |
| 0                          | 732,381                                     | 942,376                  |
| 0                          | 5,122,176                                   | 5,934,205                |
| 0                          | 1,368,388                                   | 7,784,317                |
| 0                          | 662,405                                     | 690,219                  |
| 0                          | 7,368,603                                   | 7,555,457                |
| 1,000,000                  | 2,071,455                                   | 3,781,523                |
| 0                          | 5,286,571                                   | 6,856,449                |
| 0                          | 21,539,994                                  | 23,557,129               |
| 0                          | 11,042,189                                  | 13,880,953               |
| 0                          | 6,268,216                                   | 6,605,321                |
| 0                          | 18,177,628                                  | 19,643,416               |
| 0                          | 6,072,595                                   | 9,235,057                |
| 0                          | 9,667,547                                   | 17,590,399               |
| 0                          | 5,647,059                                   | 9,224,878                |
| 0                          | 4,295,123                                   | 4,443,897                |
| 0                          | 3,029,487                                   | 3,473,445                |
| 0                          | 3,894,009                                   | 4,206,592                |
| 0                          | 13,210,237                                  | 24,781,597               |
| 0                          | 158,482                                     | 393,924                  |
| 3,000,000                  | 8,955,987                                   | 17,506,441               |
| 0                          | (432,114)                                   | (152,489)                |
| 0                          | 927,265                                     | 978,662                  |
| 0                          | 5,210,414                                   | 5,622,957                |
| 0                          | 161,151,000                                 | 343,011,000              |
| 0                          | 1,583,260                                   | 2,121,118                |
| 0                          | 163,645,000                                 | 449,882,000              |
| 0                          | 3,833,824                                   | 6,480,234                |
| 0                          | 1,549,984                                   | 1,755,550                |
| 0                          | 103,363,000                                 | 339,015,000              |
| 0                          | 2,589,859                                   | 2,985,322                |
| 0                          | 1,413,799                                   | 1,474,124                |
| 0                          | 975,257                                     | 1,386,418                |
| 0                          | 3,769,727                                   | 11,993,743               |
| 1,712,505                  | 34,522,144                                  | 89,299,837               |
| 0                          | (843,122)                                   | (843,122)                |
| 0                          | 1,501,661                                   | 4,845,650                |
| 0                          | 7,103,349                                   | 8,702,433                |
| 0                          | 132,109                                     | 431,158                  |
| 1,302,718                  | 27,715,570                                  | 49,920,122               |
| 0                          | 1,196,143                                   | 1,861,743                |
| 0                          | (2,319,638)                                 | (2,141,039)              |
| 0                          | (12,698,386)                                | (11,303,681)             |
| 0                          | 4,748,334                                   | 5,129,788                |
|                            |                                             | Continued                |

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City              | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|-------------------|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Elyria            | Lorain     | \$13,655,334            | \$31,926,075    | \$9,422,833         | \$19,845,820         | \$11,299,383                |
| Englewood         | Montgomery | 12,171,953              | 16,947,649      | 3,096,232           | 7,754,985            | 5,038,806                   |
| Euclid            | Cuyahoga   | 10,844,350              | 32,067,640      | 14,143,439          | 24,028,431           | 5,115,659                   |
| Fairborn          | Greene     | 8,181,230               | 18,706,349      | 8,946,922           | 11,574,626           | 1,684,039                   |
| Fairfield         | Butler     | 31,148,038              | 41,785,773      | 8,507,862           | 10,561,012           | 11,046,670                  |
| Fairlawn          | Summit     | 13,809,308              | 19,859,352      | 4,633,978           | 5,962,946            | 2,240,960                   |
| Fairview Park     | Cuyahoga   | 4,380,184               | 12,242,312      | 6,123,110           | 7,974,405            | 1,350,215                   |
| Findlay           | Hancock    | 12,221,363              | 21,484,977      | 4,941,736           | 7,052,944            | 3,793,440                   |
| Forest Park       | Hamilton   | 11,896,408              | 19,016,965      | 4,632,961           | 5,880,590            | 2,226,945                   |
| Fostoria          | Seneca     | 2,432,536               | 7,384,167       | 2,911,743           | 3,766,971            | 1,815,482                   |
| Franklin          | Warren     | 5,023,909               | 12,888,257      | 6,126,760           | 7,867,784            | 128,508                     |
| Fremont           | Sandusky   | 12,519,881              | 17,420,432      | 2,351,867           | 3,148,552            | 1,453,100                   |
| Gahanna           | Franklin   | 31,821,887              | 40,033,288      | 6,035,797           | 8,862,894            | 7,772,353                   |
| Garfield Heights  | Cuyahoga   | 852,557                 | 17,978,764      | 14,827,516          | 26,011,035           | 3,354                       |
| Geneva            | Ashtabula  | 1,466,784               | 5,622,520       | 2,697,703           | 4,782,043            | 487,824                     |
| Girard            | Trumbull   | 908,545                 | 3,997,543       | 1,520,537           | 3,316,369            | 44,621                      |
| Grandview Heights | Franklin   | 2,336,320               | 6,208,118       | 2,895,466           | 3,265,284            | 508,360                     |
| Green             | Summit     | 12,670,510              | 19,355,415      | 5,234,944           | 7,513,782            | 2,659,542                   |
| Greenville        | Darke      | 3,103,506               | 6,079,978       | 1,951,695           | 2,467,229            | 1,105,317                   |
| Grove City        | Franklin   | 32,047,424              | 40,745,170      | 6,082,693           | 15,421,409           | 7,291,210                   |
| Hamilton          | Butler     | 23,166,023              | 38,758,805      | 9,863,652           | 21,336,954           | 7,416,775                   |
| Harrison          | Hamilton   | 3,555,738               | 6,329,619       | 2,200,977           | 2,727,821            | 1,447,325                   |
| Heath             | Licking    | 5,826,899               | 8,834,853       | 2,010,154           | 2,552,987            | 2,010,274                   |
| Highland Heights  | Cuyahoga   | 6,696,455               | 21,553,543      | 13,194,260          | 15,582,356           | 389,280                     |
| Hillard           | Franklin   | 9,764,063               | 15,374,480      | 3,724,406           | 5,442,514            | 1,275,685                   |
| Hillsboro         | Highland   | 1,436,625               | 4,525,142       | 632,725             | 1,517,914            | 1,133,912                   |
| Hubbard           | Trumbull   | 732,497                 | 1,928,889       | 897,814             | 1,028,222            | 58,781                      |
| Huber Heights     | Montgomery | 21,895,518              | 39,280,113      | 13,474,462          | 22,045,219           | 6,472,411                   |
| Hudson            | Summit     | 31,260,418              | 44,878,566      | 11,047,825          | 25,266,772           | 6,510,804                   |
| Huron             | Erie       | 967,915                 | 3,584,503       | 968,837             | 1,944,541            | 843,664                     |
| Independence      | Cuyahoga   | 26,102,210              | 38,769,524      | 3,283,151           | 5,653,945            | 12,369,276                  |
| Ironton           | Lawrence   | 3,219,109               | 6,147,247       | 2,402,539           | 2,617,140            | 158,872                     |
| Jackson           | Jackson    | 1,884,211               | 3,619,103       | 1,225,217           | 4,254,301            | 542,317                     |
| Kent              | Portage    | 16,162,121              | 29,649,290      | 6,770,194           | 12,307,054           | 3,254,128                   |
| Kettering         | Montgomery | 31,262,741              | 52,707,228      | 15,328,783          | 19,825,348           | 7,715,803                   |
| Lakewood          | Cuyahoga   | 11,409,407              | 40,798,817      | 21,190,225          | 24,706,249           | 3,934,790                   |
| Lancaster         | Fairfield  | 6,927,802               | 16,996,228      | 5,568,591           | 8,476,287            | 2,638,367                   |
| Lebanon           | Warren     | 10,754,111              | 19,169,101      | 5,573,876           | 7,811,043            | 2,508,926                   |
| Lima              | Allen      | 7,699,156               | 22,318,952      | 9,786,394           | 12,489,553           | 2,979,163                   |
| Logan             | Hocking    | 1,315,648               | 2,879,124       | 979,835             | 1,125,194            | 141,599                     |
| London            | Madison    | 2,082,776               | 5,887,845       | 2,586,675           | 3,525,020            | 1,447,937                   |
| Lorain            | Lorain     | 13,834,570              | 51,124,721      | 15,095,507          | 18,506,651           | 18,210,716                  |
| Louisville        | Stark      | 804,620                 | 2,376,764       | 775,218             | 1,301,658            | 233,882                     |
| Loveland          | Hamilton   | 3,276,899               | 7,269,975       | 3,301,257           | 5,920,136            | 170,895                     |
| Lyndhurst         | Cuyahoga   | 18,111,261              | 28,041,172      | 8,643,159           | 10,820,067           | 1,867,419                   |
| Macedonia         | Summit     | 1,812,988               | 9,268,778       | 5,835,068           | 8,771,303            | (54,314)                    |
| Mansfield         | Richland   | 20,078,655              | 39,421,794      | 12,223,637          | 16,329,226           | 7,892,198                   |
| Maple Heights     | Cuyahoga   | 3,571,568               | 15,231,591      | 9,540,444           | 13,132,074           | 223,322                     |
| Marietta          | Washington | 9,123,752               | 12,879,979      | 1,816,715           | 3,280,094            | 3,806,504                   |
| Marion            | Marion     | 5,329,279               | 13,956,530      | 4,340,681           | 6,618,949            | 2,339,098                   |
| Martins Ferry     | Belmont    | 3,355,930               | 5,644,763       | 1,663,960           | 2,554,545            | 169,255                     |
| Marysville        | Union      | 3,997,499               | 8,141,386       | 2,788,873           | 3,225,551            | 293,635                     |
| Mason City        | Warren     | 23,826,491              | 38,669,373      | 10,772,157          | 18,041,535           | 7,053,761                   |
| Massillon         | Stark      | 5,162,140               | 15,268,614      | 3,942,204           | 5,846,166            | 6,075,033                   |
| Maumee            | Lucas      | 39,720,082              | 46,945,402      | 4,207,306           | 6,573,281            | 6,148,306                   |
| Mayfield Heights  | Cuyahoga   | 19,556,474              | 27,898,878      | 6,241,488           | 7,770,394            | 1,239,185                   |
| Medina            | Medina     | 14,932,408              | 24,966,767      | 8,117,900           | 11,316,044           | 2,604,309                   |
| Mentor            | Lake       | 19,814,640              | 50,183,997      | 23,087,466          | 28,504,511           | 4,161,019                   |

| Designated<br>Fund Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Balance |
|----------------------------|---------------------------------------------|--------------------------|
| \$0                        | \$780,872                                   | \$12,080,255             |
| 0                          | 4,153,858                                   | 9,192,664                |
| 0                          | 2,923,550                                   | 8,039,209                |
| 0                          | 5,447,684                                   | 7,131,723                |
| 0                          | 20,178,091                                  | 31,224,761               |
| 195,990                    | 11,459,456                                  | 13,896,406               |
| 0                          | 2,917,692                                   | 4,267,907                |
| 0                          | 10,638,593                                  | 14,432,033               |
| 0                          | 10,909,430                                  | 13,136,375               |
| 0                          | 1,801,714                                   | 3,617,196                |
| 0                          | 4,891,965                                   | 5,020,473                |
| 342,673                    | 12,476,107                                  | 14,271,880               |
| 1,308,346                  | 22,089,695                                  | 31,170,394               |
| 0                          | (8,035,625)                                 | (8,032,271)              |
| 0                          | 352,653                                     | 840,477                  |
| 0                          | 636,553                                     | 681,174                  |
| 0                          | 2,434,474                                   | 2,942,834                |
| 0                          | 9,182,091                                   | 11,841,633               |
| 0                          | 2,507,432                                   | 3,612,749                |
| 0                          | 18,032,551                                  | 25,323,761               |
| 0                          | 10,005,076                                  | 17,421,851               |
| 0                          | 2,154,473                                   | 3,601,798                |
| 0                          | 4,271,592                                   | 6,281,866                |
| 0                          | 5,581,907                                   | 5,971,187                |
| 0                          | 8,656,281                                   | 9,931,966                |
| 0                          | 1,873,316                                   | 3,007,228                |
| 0                          | 841,886                                     | 900,667                  |
| 0                          | 10,762,483                                  | 17,234,894               |
| 0                          | 13,100,990                                  | 19,611,794               |
| 260,000                    | 536,298                                     | 1,639,962                |
| 0                          | 20,746,303                                  | 33,115,579               |
| 0                          | 3,371,235                                   | 3,530,107                |
| 0                          | (1,177,515)                                 | (635,198)                |
| 1,752,668                  | 12,335,440                                  | 17,342,236               |
| 2,000,000                  | 23,166,077                                  | 32,881,880               |
| 0                          | 12,157,778                                  | 16,092,568               |
| 0                          | 5,881,574                                   | 8,519,941                |
| 0                          | 8,849,132                                   | 11,358,058               |
| 0                          | 6,850,236                                   | 9,829,399                |
| 0                          | 1,612,331                                   | 1,753,930                |
| 0                          | 914,888                                     | 2,362,825                |
| 0                          | 14,407,354                                  | 32,618,070               |
| 0                          | 841,224                                     | 1,075,106                |
| 0                          | 1,178,944                                   | 1,349,839                |
| 0                          | 15,353,686                                  | 17,221,105               |
| 0                          | 551,789                                     | 497,475                  |
| 0                          | 15,200,370                                  | 23,092,568               |
| 0                          | 1,876,195                                   | 2,099,517                |
| 0                          | 5,793,381                                   | 9,599,885                |
| 0                          | 4,998,483                                   | 7,337,581                |
| 0                          | 2,920,963                                   | 3,090,218                |
| 0                          | 4,622,200                                   | 4,915,835                |
| 0                          | 13,574,077                                  | 20,627,838               |
| 0                          | 3,347,415                                   | 9,422,448                |
| 0                          | 34,223,815                                  | 40,372,121               |
| 0                          | 18,889,299                                  | 20,128,484               |
| 0                          | 11,046,414                                  | 13,650,723               |
| 0                          | 17,518,467                                  | 21,679,486               |

Continued



**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City               | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|--------------------|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| Mentor-On-The-Lake | Lake       | \$1,087,754             | \$3,548,579     | \$2,336,205         | \$3,425,493          | \$491,747                   |
| Miamisburg         | Montgomery | 12,544,459              | 19,013,940      | 4,353,798           | 5,227,783            | 1,538,188                   |
| Middleburg Hts     | Cuyahoga   | 10,233,705              | 20,231,129      | 6,015,893           | 8,489,496            | 829,313                     |
| Middletown         | Butler     | 21,449,630              | 48,735,528      | 20,987,485          | 29,202,274           | 5,580,021                   |
| Milford            | Clermont   | 4,593,265               | 7,797,706       | 2,819,323           | 5,285,492            | 310,555                     |
| Monroe             | Butler     | 515,015                 | 7,954,877       | 4,476,776           | 8,510,357            | 0                           |
| Montgomery         | Hamilton   | 17,447,131              | 27,477,955      | 8,704,011           | 9,275,187            | 3,193,721                   |
| Moraine            | Montgomery | 19,097,752              | 25,195,745      | 0                   | 4,674,852            | 1,646,330                   |
| Mount Healthy      | Hamilton   | 595,585                 | 2,087,876       | 1,189,500           | 1,413,984            | 0                           |
| Mount Vernon       | Knox       | 2,508,375               | 8,156,651       | 3,438,820           | 4,455,161            | 1,011,167                   |
| Munroe Falls       | Summit     | 1,810,159               | 3,326,791       | 1,263,579           | 1,338,514            | 11,426                      |
| Napoleon           | Henry      | 4,993,456               | 8,563,842       | 2,429,390           | 2,979,744            | 1,384,046                   |
| Nelsonville        | Athens     | 2,346,831               | 3,429,223       | 931,094             | 1,324,687            | 76,750                      |
| New Carlisle       | Clark      | 120,912                 | 1,433,258       | 724,698             | 2,350,307            | 147,104                     |
| New Philadelphia   | Tuscarawas | 3,132,917               | 8,997,706       | 4,217,128           | 4,940,453            | 437,564                     |
| Newark             | Licking    | 15,876,490              | 33,112,709      | 10,501,353          | 17,618,443           | 11,869,853                  |
| North Canton       | Stark      | 12,310,884              | 15,628,666      | 2,137,409           | 5,358,396            | 736,749                     |
| North Olmsted      | Cuyahoga   | 9,914,081               | 28,496,794      | 13,757,657          | 16,665,048           | 2,828,794                   |
| North Ridgeville   | Lorain     | 4,505,502               | 14,503,969      | 8,841,848           | 9,842,391            | 375,854                     |
| North Royalton     | Cuyahoga   | 9,704,064               | 19,088,091      | 7,356,885           | 9,181,937            | 2,089,376                   |
| Northwood          | Wood       | 2,259,276               | 4,439,003       | 1,209,778           | 2,161,327            | 137,140                     |
| Norton             | Summit     | 2,791,992               | 5,588,921       | 1,815,233           | 3,257,479            | 175,020                     |
| Norwalk            | Huron      | 11,303,552              | 16,146,549      | 2,513,663           | 3,400,618            | 5,677,289                   |
| Norwood            | Hamilton   | 2,500,295               | 12,997,034      | 8,875,407           | 10,381,307           | 235,106                     |
| Oakwood            | Montgomery | 18,483,871              | 22,441,736      | 3,299,538           | 7,907,451            | 4,392,623                   |
| Oberlin            | Lorain     | 8,193,466               | 11,678,241      | 1,365,380           | 2,602,276            | 1,255,900                   |
| Olmstead Falls     | Cuyahoga   | 6,147,528               | 13,047,039      | 5,893,838           | 9,636,123            | 774,611                     |
| Ontario            | Richland   | 10,157,768              | 12,306,050      | 1,308,844           | 1,500,142            | 655,707                     |
| Oregon             | Lucas      | 19,233,607              | 34,729,517      | 12,810,672          | 15,963,584           | 6,348,030                   |
| Orrville           | Wayne      | 4,070,808               | 6,446,038       | 1,254,953           | 1,484,916            | 1,016,506                   |
| Oxford             | Butler     | 10,861,063              | 16,421,758      | 2,029,294           | 5,110,987            | 3,362,682                   |
| Painesville        | Lake       | 5,847,808               | 13,922,875      | 3,244,433           | 6,791,743            | 2,418,951                   |
| Parma              | Cuyahoga   | 11,846,475              | 33,861,452      | 14,775,513          | 20,030,228           | 782,061                     |
| Parma Heights      | Cuyahoga   | 1,039,438               | 10,856,921      | 8,207,274           | 9,858,835            | 127,786                     |
| Pataskala          | Licking    | 1,756,561               | 4,303,771       | 2,417,978           | 2,566,110            | 50,685                      |
| Pepper Pike        | Cuyahoga   | 11,763,085              | 17,908,738      | 4,465,580           | 5,251,581            | 183,268                     |
| Perrysburg         | Wood       | 10,205,343              | 17,340,130      | 4,147,912           | 24,064,371           | 4,658,573                   |
| Pickerington       | Fairfield  | 5,168,170               | 8,480,712       | 2,608,041           | 7,854,231            | 1,681,388                   |
| Piqua              | Miami      | 7,987,629               | 14,067,740      | 2,384,266           | 5,282,037            | 772,179                     |
| Port Clinton       | Ottawa     | 1,820,255               | 4,413,253       | 1,675,755           | 2,068,205            | 380,823                     |
| Portsmouth         | Scioto     | 2,489,827               | 8,964,942       | 4,241,021           | 5,044,048            | 384,781                     |
| Powell             | Delaware   | 7,484,856               | 9,892,961       | 2,194,370           | 9,306,155            | 925,902                     |
| Ravenna            | Portage    | 5,565,876               | 13,519,253      | 2,809,354           | 3,392,232            | 4,182,108                   |
| Reading            | Hamilton   | 4,345,307               | 7,042,038       | 1,926,322           | 2,940,356            | 45,135                      |
| Reynoldsburg       | Franklin   | 15,638,789              | 20,590,625      | 2,611,510           | 3,822,927            | 6,319,626                   |
| Rittman            | Wayne      | 1,447,093               | 3,105,344       | 1,278,735           | 1,527,059            | 1,173                       |
| Riverside          | Montgomery | 5,050,651               | 9,440,172       | 3,814,935           | 7,838,453            | 1,263,500                   |
| Rocky River        | Cuyahoga   | 11,899,577              | 22,459,359      | 8,472,938           | 9,957,955            | 2,234,382                   |
| Rossford           | Wood       | 1,910,559               | 5,103,485       | 3,134,137           | 6,846,190            | 67,332                      |
| Salem              | Columbiana | 2,858,811               | 5,635,383       | 1,735,053           | 5,192,353            | 1,232,919                   |
| Sandusky           | Erie       | 15,362,746              | 27,840,381      | 9,586,233           | 19,156,653           | 3,999,534                   |
| Seven Hills        | Cuyahoga   | 9,546,817               | 14,985,151      | 4,081,185           | 5,402,916            | 1,524,547                   |
| Shaker Heights     | Cuyahoga   | 50,416,554              | 75,483,590      | 19,816,515          | 33,474,728           | 10,070,879                  |
| Sharonville        | Hamilton   | 18,172,088              | 22,893,287      | 1,507,184           | 4,524,144            | 4,048,408                   |
| Sheffield Lake     | Lorain     | 1,077,774               | 3,889,790       | 2,678,201           | 3,139,343            | 385,999                     |
| Shelby             | Richland   | 4,333,479               | 6,695,227       | 1,505,599           | 1,884,746            | 670,449                     |
| Sidney             | Shelby     | 8,956,065               | 15,840,495      | 4,933,269           | 6,834,149            | 1,441,518                   |
| Silverton          | Hamilton   | 2,931,247               | 4,084,850       | 956,440             | 1,144,210            | 18,482                      |
| Solon              | Cuyahoga   | 51,976,382              | 67,782,175      | 9,850,406           | 18,540,898           | 6,397,147                   |

| Designated<br>Fund Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Balance |
|----------------------------|---------------------------------------------|--------------------------|
| \$0                        | (\$368,661)                                 | \$123,086                |
| 265,693                    | 11,982,276                                  | 13,786,157               |
| 0                          | 10,912,320                                  | 11,741,633               |
| 0                          | 13,953,233                                  | 19,533,254               |
| 0                          | 2,201,659                                   | 2,512,214                |
| 0                          | (555,480)                                   | (555,480)                |
| 0                          | 15,009,047                                  | 18,202,768               |
| 0                          | 18,874,563                                  | 20,520,893               |
| 0                          | 673,892                                     | 673,892                  |
| 0                          | 2,690,323                                   | 3,701,490                |
| 0                          | 1,976,851                                   | 1,988,277                |
| 0                          | 4,200,052                                   | 5,584,098                |
| 0                          | 2,027,786                                   | 2,104,536                |
| 0                          | (1,064,153)                                 | (917,049)                |
| 0                          | 3,619,689                                   | 4,057,253                |
| 0                          | 3,624,413                                   | 15,494,266               |
| 0                          | 9,533,521                                   | 10,270,270               |
| 0                          | 9,002,952                                   | 11,831,746               |
| 0                          | 4,285,724                                   | 4,661,578                |
| 0                          | 7,816,778                                   | 9,906,154                |
| 0                          | 2,140,536                                   | 2,277,676                |
| 0                          | 2,156,422                                   | 2,331,442                |
| 0                          | 7,068,642                                   | 12,745,931               |
| 0                          | 2,380,621                                   | 2,615,727                |
| 211,256                    | 9,930,406                                   | 14,534,285               |
| 0                          | 7,820,065                                   | 9,075,965                |
| 1,534,326                  | 1,101,979                                   | 3,410,916                |
| 0                          | 10,150,201                                  | 10,805,908               |
| 0                          | 12,417,903                                  | 18,765,933               |
| 0                          | 3,944,616                                   | 4,961,122                |
| 0                          | 7,948,089                                   | 11,310,771               |
| 0                          | 4,712,181                                   | 7,131,132                |
| 0                          | 13,049,163                                  | 13,831,224               |
| 0                          | 870,300                                     | 998,086                  |
| 0                          | 1,686,976                                   | 1,737,661                |
| 0                          | 12,473,889                                  | 12,657,157               |
| 0                          | (11,382,814)                                | (6,724,241)              |
| 0                          | (1,054,907)                                 | 626,481                  |
| 0                          | 8,013,524                                   | 8,785,703                |
| 0                          | 1,964,225                                   | 2,345,048                |
| 0                          | 3,536,113                                   | 3,920,894                |
| 0                          | (339,096)                                   | 586,806                  |
| 0                          | 5,944,913                                   | 10,127,021               |
| 0                          | 4,056,547                                   | 4,101,682                |
| 0                          | 10,448,072                                  | 16,767,698               |
| 474,204                    | 1,102,908                                   | 1,578,285                |
| 0                          | 338,219                                     | 1,601,719                |
| 0                          | 10,267,022                                  | 12,501,404               |
| 0                          | (1,810,037)                                 | (1,742,705)              |
| 0                          | (789,889)                                   | 443,030                  |
| 0                          | 4,684,194                                   | 8,683,728                |
| 0                          | 8,057,688                                   | 9,582,235                |
| 0                          | 31,937,983                                  | 42,008,862               |
| 0                          | 14,320,735                                  | 18,369,143               |
| 0                          | 364,448                                     | 750,447                  |
| 0                          | 4,140,032                                   | 4,810,481                |
| 0                          | 7,564,828                                   | 9,006,346                |
| 0                          | 2,922,158                                   | 2,940,640                |
| 0                          | 42,844,130                                  | 49,241,277               |
|                            |                                             | Continued                |

**Summary Data from the Governmental Fund Balance Sheet**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County     | Cash and<br>Investments | Total<br>Assets | Deferred<br>Revenue | Total<br>Liabilities | Reserved<br>Fund<br>Balance |
|----------------------|------------|-------------------------|-----------------|---------------------|----------------------|-----------------------------|
| South Euclid         | Cuyahoga   | \$17,449,689            | \$30,751,221    | \$12,243,839        | \$12,925,281         | \$1,174,040                 |
| Springboro           | Warren     | 5,150,536               | 14,563,356      | 6,748,823           | 10,023,988           | 2,868,329                   |
| Springdale           | Hamilton   | 5,188,458               | 12,279,246      | 5,272,806           | 7,761,298            | 777,717                     |
| Springfield          | Clark      | 13,597,592              | 47,041,973      | 20,072,108          | 25,535,330           | 13,792,876                  |
| St. Bernard          | Hamilton   | 380,803                 | 7,929,488       | 645,435             | 5,840,110            | 303,665                     |
| St. Clairsville      | Belmont    | 2,698,257               | 5,986,065       | 2,562,858           | 2,987,480            | 509,471                     |
| St. Marys            | Auglaize   | 10,594,602              | 13,894,692      | 1,343,744           | 1,670,170            | 1,836,163                   |
| Stow                 | Summit     | 15,235,641              | 25,419,078      | 6,803,365           | 9,081,085            | 4,352,995                   |
| Streetsboro          | Portage    | 2,392,657               | 6,637,855       | 3,095,841           | 3,711,930            | 1,133,002                   |
| Strongsville         | Cuyahoga   | 6,568,653               | 25,902,441      | 14,172,533          | 19,673,640           | 4,978,212                   |
| Sylvania             | Lucas      | 27,144,433              | 33,713,024      | 4,374,258           | 5,208,415            | 1,455,100                   |
| Tallmadge            | Summit     | 4,740,857               | 10,478,558      | 4,474,531           | 6,668,636            | 1,287,945                   |
| Tiffin               | Seneca     | 3,686,768               | 9,306,258       | 4,286,908           | 5,006,756            | 1,135,724                   |
| Tipp City            | Miami      | 5,474,326               | 7,284,104       | 874,192             | 4,372,864            | 1,243,500                   |
| Toledo               | Lucas      | 45,546,000              | 174,889,000     | 60,662,000          | 136,764,000          | 40,427,000                  |
| Toronto              | Jefferson  | 494,612                 | 1,840,434       | 1,046,887           | 1,094,961            | 488,730                     |
| Trenton              | Butler     | 1,487,320               | 2,443,129       | 839,637             | 934,543              | 0                           |
| Trotwood             | Montgomery | 4,115,801               | 11,514,152      | 6,629,361           | 9,572,947            | 531,985                     |
| Troy                 | Miami      | 47,666,999              | 56,655,895      | 5,137,485           | 10,424,735           | 3,827,754                   |
| Twinsburg            | Summit     | 13,972,653              | 19,720,709      | 2,978,113           | 4,447,329            | 1,334,881                   |
| Uhrichsville         | Tuscarawas | 1,635,638               | 3,085,194       | 1,202,589           | 1,356,998            | 692                         |
| Union                | Montgomery | 504,403                 | 1,896,023       | 1,222,803           | 1,642,978            | 12,738                      |
| University Heights   | Cuyahoga   | 448,247                 | 7,668,670       | 5,674,180           | 8,433,724            | 277,170                     |
| Upper Arlington      | Franklin   | 49,257,520              | 67,144,848      | 13,933,047          | 20,425,979           | 5,621,015                   |
| Upper Sandusky       | Wyandot    | 743,420                 | 2,923,251       | 1,399,186           | 1,742,563            | 832,674                     |
| Urbana               | Champaign  | 3,841,456               | 6,486,563       | 1,278,024           | 2,174,408            | 139,271                     |
| Vandalia             | Montgomery | 15,528,378              | 22,201,086      | 4,956,936           | 6,764,888            | 4,349,607                   |
| Vermilion            | Erie       | 3,280,553               | 6,889,052       | 2,651,650           | 3,507,127            | 950,669                     |
| Wadsworth            | Medina     | 9,341,632               | 16,124,707      | 3,662,480           | 4,968,926            | 1,942,203                   |
| Wapakoneta           | Auglaize   | 3,983,309               | 6,426,133       | 1,872,824           | 2,131,810            | 201,752                     |
| Warren               | Trumbull   | 10,160,191              | 21,241,698      | 4,692,321           | 6,117,629            | 6,666,324                   |
| Warrensville Heights | Cuyahoga   | 3,754,137               | 10,890,464      | 5,476,806           | 7,270,437            | 185,504                     |
| Washington           | Fayette    | 2,868,432               | 6,626,759       | 2,640,096           | 2,989,915            | 191,464                     |
| Wauseon              | Fulton     | 2,879,568               | 4,908,519       | 579,564             | 921,829              | 1,601,965                   |
| Waverly              | Pike       | 863,123                 | 2,560,541       | 1,333,217           | 2,527,965            | 207,031                     |
| Wellston             | Jackson    | 3,252,677               | 4,864,854       | 699,708             | 796,776              | 547,870                     |
| West Carrollton      | Montgomery | 2,191,855               | 8,598,244       | 3,216,339           | 6,283,332            | 511,277                     |
| Westerville          | Franklin   | 48,424,546              | 74,664,758      | 16,462,760          | 24,670,144           | 13,011,650                  |
| Westlake             | Cuyahoga   | 63,313,154              | 94,195,960      | 16,114,254          | 35,047,668           | 24,061,329                  |
| Whitehall            | Franklin   | 8,608,406               | 11,921,328      | 1,433,621           | 3,480,559            | 3,362,177                   |
| Wickliffe            | Lake       | 15,165,579              | 21,670,130      | 4,257,078           | 5,014,817            | 129,199                     |
| Willard              | Huron      | 4,914,376               | 8,721,034       | 750,163             | 1,239,402            | 961,010                     |
| Willoughby           | Lake       | 21,682,333              | 35,178,454      | 7,086,109           | 14,582,212           | 6,376,930                   |
| Willoughby Hills     | Lake       | 1,574,977               | 5,571,894       | 18,342,061          | 5,168,351            | 352,357                     |
| Willowick            | Lake       | 5,787,145               | 12,204,642      | 5,887,128           | 7,383,321            | 691,146                     |
| Wilmington           | Clinton    | 5,173,423               | 10,227,400      | 3,586,533           | 4,996,958            | 996,253                     |
| Wooster              | Wayne      | 18,941,572              | 27,082,500      | 6,402,742           | 8,406,168            | 4,644,113                   |
| Worthington          | Franklin   | 17,540,642              | 24,239,169      | 3,225,153           | 5,532,649            | 2,809,166                   |
| Wyoming              | Hamilton   | 5,413,334               | 10,299,758      | 3,753,448           | 5,175,758            | 1,162,121                   |
| Xenia                | Greene     | 4,268,864               | 11,243,147      | 4,241,781           | 5,164,076            | 439,955                     |
| Youngstown           | Mahoning   | 4,705,375               | 39,187,986      | 22,368,617          | 39,268,258           | 4,862,152                   |
| Zanesville           | Muskingum  | 9,737,825               | 17,243,094      | 4,019,760           | 5,892,254            | 1,371,074                   |

| Designated<br>Fund Balance | Unreserved/<br>Undesignated<br>Fund Balance | Total<br>Fund<br>Balance |
|----------------------------|---------------------------------------------|--------------------------|
| \$7,445                    | \$16,644,455                                | \$17,825,940             |
| 0                          | 1,671,039                                   | 4,539,368                |
| 942,556                    | 2,797,675                                   | 4,517,948                |
| 1,200,000                  | 6,513,767                                   | 21,506,643               |
| 0                          | 1,785,713                                   | 2,089,378                |
| 0                          | 2,489,114                                   | 2,998,585                |
| 0                          | 10,388,359                                  | 12,224,522               |
| 0                          | 11,984,998                                  | 16,337,993               |
| 0                          | 1,792,923                                   | 2,925,925                |
| 0                          | 1,250,589                                   | 6,228,801                |
| 0                          | 27,049,509                                  | 28,504,609               |
| 0                          | 2,521,977                                   | 3,809,922                |
| 0                          | 3,163,778                                   | 4,299,502                |
| 0                          | 1,667,740                                   | 2,911,240                |
| 0                          | (2,302,000)                                 | 38,125,000               |
| 0                          | 256,743                                     | 745,473                  |
| 0                          | 1,508,586                                   | 1,508,586                |
| 0                          | 1,409,220                                   | 1,941,205                |
| 0                          | 42,403,406                                  | 46,231,160               |
| 0                          | 13,938,499                                  | 15,273,380               |
| 0                          | 1,727,504                                   | 1,728,196                |
| 0                          | 240,307                                     | 253,045                  |
| 0                          | (1,042,224)                                 | (765,054)                |
| 0                          | 41,097,854                                  | 46,718,869               |
| 0                          | 348,014                                     | 1,180,688                |
| 0                          | 4,172,884                                   | 4,312,155                |
| 0                          | 11,086,591                                  | 15,436,198               |
| 0                          | 2,431,256                                   | 3,381,925                |
| 0                          | 9,213,578                                   | 11,155,781               |
| 0                          | 4,092,571                                   | 4,294,323                |
| 0                          | 8,457,745                                   | 15,124,069               |
| 0                          | 3,434,523                                   | 3,620,027                |
| 0                          | 3,445,380                                   | 3,636,844                |
| 0                          | 2,384,725                                   | 3,986,690                |
| 0                          | (174,455)                                   | 32,576                   |
| 0                          | 3,520,208                                   | 4,068,078                |
| 0                          | 1,803,635                                   | 2,314,912                |
| 0                          | 36,982,964                                  | 49,994,614               |
| 7,796,347                  | 27,290,616                                  | 59,148,292               |
| 0                          | 5,078,592                                   | 8,440,769                |
| 0                          | 16,526,114                                  | 16,655,313               |
| 0                          | 6,520,622                                   | 7,481,632                |
| 0                          | 14,219,312                                  | 20,596,242               |
| 0                          | 51,186                                      | 403,543                  |
| 0                          | 4,130,175                                   | 4,821,321                |
| 0                          | 4,234,189                                   | 5,230,442                |
| 0                          | 14,032,219                                  | 18,676,332               |
| 0                          | 15,897,354                                  | 18,706,520               |
| 0                          | 3,961,879                                   | 5,124,000                |
| 0                          | 5,639,116                                   | 6,079,071                |
| 0                          | (4,942,424)                                 | (80,272)                 |
| 0                          | 9,979,766                                   | 11,350,840               |

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

| City              | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|-------------------|------------|-----------------------|---------------------|----------------|-------------------------|------------------------|
| Akron             | Summit     | \$17,420,153          | \$69,678,252        | \$0            | \$12,775,922            | \$23,085,361           |
| Alliance          | Stark      | 809,335               | 5,680,243           | 0              | 351,965                 | 1,458,228              |
| Amherst           | Lorain     | 568,266               | 1,971,320           | 0              | 95,478                  | 517,317                |
| Ashland           | Ashland    | 5,990,571             | 0                   | 0              | 1,229,034               | 1,403,776              |
| Ashtabula         | Ashtabula  | 1,116,046             | 5,281,655           | 0              | 57,640                  | 1,878,354              |
| Athens            | Athens     | 602,105               | 4,728,447           | 0              | 784,681                 | 1,152,741              |
| Aurora            | Portage    | 1,066,879             | 9,297,685           | 998,673        | 140,039                 | 889,838                |
| Avon              | Lorain     | 873,036               | 3,753,285           | 0              | 382,141                 | 194,015                |
| Avon Lake         | Lorain     | 3,349,136             | 0                   | 0              | 148,613                 | 1,495,038              |
| Barberton         | Summit     | 1,179,269             | 9,811,028           | 0              | 1,088,254               | 2,433,494              |
| Bay Village       | Cuyahoga   | 2,978,988             | 4,079,007           | 0              | 44,879                  | 3,046,103              |
| Beachwood         | Cuyahoga   | 3,190,009             | 15,911,583          | 0              | 841,764                 | 6,170,399              |
| Beavercreek       | Greene     | 1,002,272             | 0                   | 0              | 65,818                  | 1,866,661              |
| Bedford           | Cuyahoga   | 2,251,810             | 8,517,875           | 0              | 293,405                 | 1,659,519              |
| Bedford Heights   | Cuyahoga   | 1,749,454             | 8,382,406           | 36,628         | 2,412,516               | 736,653                |
| Bellbrook         | Greene     | 483,252               | 0                   | 0              | 16,855                  | 342,997                |
| Bellefontaine     | Logan      | 487,129               | 5,363,934           | 166,149        | 28,000                  | 534,498                |
| Bellevue          | Huron      | 275,466               | 3,358,051           | 0              | 77,920                  | 570,987                |
| Belpre            | Washington | 275,816               | 686,026             | 0              | 79,000                  | 220,107                |
| Berea             | Cuyahoga   | 1,595,526             | 6,135,542           | 222,484        | 334,937                 | 1,208,349              |
| Bexley            | Franklin   | 616,933               | 5,377,886           | 0              | 0                       | 1,769,614              |
| Blue Ash          | Hamilton   | 2,181,235             | 19,609,372          | 669,641        | 575,762                 | 1,697,774              |
| Bowling Green     | Wood       | 1,370,248             | 5,159,275           | 1,981,226      | 1,013,976               | 2,332,369              |
| Brecksville       | Cuyahoga   | 1,649,057             | 9,193,183           | 0              | 135,877                 | 1,220,920              |
| Broadview Heights | Cuyahoga   | 6,380,260             | 0                   | 0              | 492,747                 | 755,582                |
| Brook Park        | Cuyahoga   | 1,942,116             | 16,348,562          | 281,358        | 799,662                 | 1,404,372              |
| Brooklyn          | Cuyahoga   | 950,083               | 9,751,221           | 0              | 822,895                 | 947,605                |
| Brunswick         | Medina     | 1,457,386             | 3,052,905           | 0              | 157,652                 | 1,617,843              |
| Bryan             | Williams   | 1,259,900             | 0                   | 0              | 154,035                 | 951,028                |
| Bucyrus           | Crawford   | 526,977               | 2,478,504           | 32,493         | 453,344                 | 744,570                |
| Cambridge         | Guernsey   | 305,920               | 3,197,118           | 0              | 0                       | 574,028                |
| Canfield          | Mahoning   | 2,156,457             | 0                   | 0              | 168,178                 | 288,655                |
| Canton            | Stark      | 3,285,019             | 28,671,627          | 0              | 7,547,000               | 6,654,766              |
| Celina            | Mercer     | 292,659               | 2,228,082           | 485,652        | 203,633                 | 1,187,897              |
| Centerville       | Montgomery | 11,625,368            | 0                   | 0              | 25,988                  | 919,061                |
| Chardon           | Geauga     | 360,075               | 2,508,444           | 954            | 652,152                 | 208,938                |
| Cheviot           | Hamilton   | 660,688               | 1,666,531           | 68,620         | 111,872                 | 461,299                |
| Chillicothe       | Ross       | 1,131,524             | 7,649,962           | 171,124        | 2,558,348               | 1,945,779              |
| Cincinnati        | Hamilton   | 221,123,000           | 0                   | 0              | 12,203,000              | 54,490,000             |
| Clayton           | Montgomery | 344,484               | 0                   | 0              | 39,460                  | 746,802                |
| Cleveland         | Cuyahoga   | 41,134,000            | 247,748,000         | 0              | 16,081,000              | 55,462,000             |
| Cleveland Heights | Cuyahoga   | 5,323,685             | 19,660,730          | 0              | 2,222,607               | 4,788,147              |
| Clyde             | Sandusky   | 0                     | 2,047,821           | 611,276        | 113,828                 | 373,370                |
| Columbus          | Franklin   | 45,660,000            | 329,077,000         | 0              | 33,961,000              | 57,170,000             |
| Conneaut          | Ashtabula  | 277,099               | 1,944,717           | 0              | 0                       | 903,467                |
| Cortland          | Trumbull   | 443,158               | 0                   | 0              | 14,553                  | 318,534                |
| Coshocton         | Coshocton  | 386,352               | 2,272,405           | 0              | 346,679                 | 860,965                |
| Cuyahoga Falls    | Summit     | 9,047,021             | 0                   | 4,839,760      | 5,228,851               | 227,025                |
| Dayton            | Montgomery | 9,195,204             | 108,554,027         | 16,045,927     | 19,682,367              | 1,453,282              |
| Deer Park         | Hamilton   | 1,434,191             | 0                   | 0              | 0                       | 94,199                 |
| Defiance          | Defiance   | 452,073               | 4,261,110           | 0              | 583,127                 | 638,616                |
| Delaware          | Delaware   | 1,082,462             | 7,020,397           | 595,128        | 301,095                 | 1,455,844              |
| Dover             | Tuscarawas | 940,153               | 1,468,110           | 0              | 568,079                 | 1,334,727              |
| Dublin            | Franklin   | 652                   | 39,131,876          | 0              | 378,216                 | 2,016,725              |
| East Liverpool    | Columbiana | 231,556               | 2,778,624           | 0              | 0                       | 1,051,950              |
| East Palestine    | Columbiana | 813,093               | 0                   | 0              | 144,066                 | 205,874                |
| Eastlake          | Lake       | 1,853,317             | 6,630,774           | 173,245        | 93,420                  | 2,646,876              |

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

| Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues | Other<br>Financing<br>Sources |
|------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| \$54,302               | \$7,155,939                 | \$2,483,411          | \$132,653,340     | \$0                           |
| 0                      | 180,204                     | 830,193              | 9,310,168         | 15,000                        |
| 0                      | 417,100                     | 527,979              | 4,097,460         | 762,128                       |
| 0                      | 545,133                     | 42,298               | 9,210,812         | 13,948                        |
| 0                      | 45,737                      | 931,283              | 9,310,715         | 0                             |
| 1,345                  | 1,273,452                   | 116,554              | 8,659,325         | 145,463                       |
| 0                      | 371,197                     | 195,305              | 12,959,616        | 1,767                         |
| 0                      | 270,258                     | 1,150,700            | 6,623,435         | 1,372,520                     |
| 0                      | 740,595                     | 69,175               | 5,802,557         | 5,076,051                     |
| 4,620                  | 34,644                      | 832,605              | 15,383,914        | 606,611                       |
| 0                      | 258,818                     | 115,513              | 10,523,308        | 0                             |
| 0                      | 731,441                     | 1,001,028            | 27,846,224        | 0                             |
| 105,670                | 301,839                     | 372,782              | 3,715,042         | 131,576                       |
| 0                      | 120,220                     | 1,308,078            | 14,150,907        | 105,236                       |
| 0                      | 348,842                     | 274,449              | 13,940,948        | 44,661                        |
| 0                      | 110,214                     | 60,351               | 1,013,669         | 929                           |
| 0                      | 751,286                     | 151,471              | 7,482,467         | 0                             |
| 0                      | 150,834                     | 182,935              | 4,616,193         | 0                             |
| 0                      | 178,458                     | 74,883               | 1,514,290         | 26,375                        |
| 2,048                  | 214,274                     | 1,400,518            | 11,113,678        | 0                             |
| 0                      | 439,800                     | 48,245               | 8,252,478         | 57,738                        |
| 0                      | 467,064                     | 63,988               | 25,264,836        | 580,524                       |
| 0                      | 631,678                     | 662,511              | 13,151,283        | 57,950                        |
| 0                      | 558,343                     | 289,933              | 13,047,313        | 327,085                       |
| 82,312                 | 1,861,115                   | 88,406               | 9,660,422         | 0                             |
| 0                      | 774,871                     | 415,913              | 21,966,854        | 407,709                       |
| 0                      | 742,274                     | 171,590              | 13,385,668        | 0                             |
| 0                      | 931,377                     | 252,875              | 7,470,038         | 17,161                        |
| 0                      | 711,109                     | 416,403              | 3,492,475         | 2,406,250                     |
| 0                      | 38,404                      | 268,897              | 4,543,189         | 42,415                        |
| 0                      | 695,605                     | 674,091              | 5,446,762         | 44,102                        |
| 0                      | 125,131                     | 103,600              | 2,842,021         | 3,370                         |
| 0                      | 1,417,005                   | 1,078,304            | 48,653,721        | 5                             |
| 0                      | 405,173                     | 144,627              | 4,947,723         | 0                             |
| 0                      | 308,815                     | 278,692              | 13,157,924        | 27,000                        |
| 8,810                  | 90,875                      | 395,616              | 4,225,864         | 0                             |
| 0                      | 142,570                     | 104,279              | 3,215,859         | 156,838                       |
| 3,430                  | 3,012,712                   | 632,407              | 17,105,286        | 311,309                       |
| 0                      | 5,870,000                   | 12,067,000           | 305,753,000       | 6,081,000                     |
| 1,578                  | 10,791                      | 30,072               | 1,173,187         | 0                             |
| 0                      | 28,896,000                  | 54,424,000           | 443,745,000       | 15,124,000                    |
| 1,107                  | 3,291,411                   | 1,345,718            | 36,633,405        | 190,000                       |
| 7,556                  | 20,447                      | 337,150              | 3,511,448         | 249                           |
| 0                      | 18,048,000                  | 13,228,000           | 497,144,000       | 27,680,000                    |
| 67,523                 | 335,918                     | 88,628               | 3,617,352         | 80,791                        |
| 0                      | 290,743                     | 28,534               | 1,095,522         | 40,000                        |
| 0                      | 18,050                      | 483,305              | 4,367,756         | 0                             |
| 12,407                 | 754,327                     | 225,863              | 20,335,254        | 11,665,669                    |
| 327,656                | 3,434,592                   | 6,165,993            | 164,859,048       | 1,321,755                     |
| 11,549                 | 66,908                      | 125,234              | 1,732,081         | 0                             |
| 0                      | 855,510                     | 131,057              | 6,921,493         | 1,163,626                     |
| 0                      | 688,939                     | 389,723              | 11,533,588        | 0                             |
| 0                      | 48,142                      | 215,165              | 4,574,376         | 0                             |
| 0                      | 2,826,311                   | 784,876              | 45,138,656        | 852                           |
| 67                     | 505,224                     | 204,740              | 4,772,161         | 124,580                       |
| 0                      | 153,579                     | 33,465               | 1,350,077         | 163,000                       |
| 0                      | 479,948                     | 353,108              | 12,230,688        | 314,523                       |

Continued

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City              | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|-------------------|------------|-----------------------|---------------------|----------------|-------------------------|------------------------|
| Eaton             | Preble     | \$572,948             | \$804,592           | \$650,034      | \$36,986                | \$162,047              |
| Elyria            | Lorain     | 1,439,638             | 16,316,821          | 472,301        | 1,464,701               | 3,775,898              |
| Englewood         | Montgomery | 839,156               | 5,113,460           | 0              | 144,227                 | 647,359                |
| Euclid            | Cuyahoga   | 21,843,023            | 0                   | 0              | 2,771,188               | 3,210,223              |
| Fairborn          | Greene     | 2,432,365             | 6,150,816           | 0              | 3,247,570               | 2,648,924              |
| Fairfield         | Butler     | 13,535,326            | 0                   | 0              | 645,196                 | 2,392,760              |
| Fairlawn          | Summit     | 624,444               | 4,898,934           | 0              | 17,625                  | 571,067                |
| Fairview Park     | Cuyahoga   | 2,762,970             | 3,683,822           | 0              | 18,363                  | 2,392,109              |
| Findlay           | Hancock    | 911,749               | 2,348,596           | 0              | 319,748                 | 2,770,602              |
| Forest Park       | Hamilton   | 1,154,232             | 5,847,075           | 651,738        | 15,403                  | 309,983                |
| Fostoria          | Seneca     | 722,292               | 5,296,496           | 0              | 227,731                 | 608,150                |
| Franklin          | Warren     | 557,111               | 4,868,815           | 0              | 134,723                 | 569,673                |
| Fremont           | Sandusky   | 743,977               | 0                   | 0              | 45,429                  | 1,108,314              |
| Gahanna           | Franklin   | 1,307,527             | 12,381,265          | 609,346        | 828,904                 | 3,143,931              |
| Garfield Heights  | Cuyahoga   | 5,439,776             | 6,900,680           | 0              | 1,373,452               | 2,873,526              |
| Geneva            | Ashtabula  | 427,263               | 1,586,636           | 0              | 148,339                 | 401,610                |
| Girard            | Trumbull   | 261,283               | 2,432,774           | 0              | 188,477                 | 589,989                |
| Grandview Heights | Franklin   | 1,395,632             | 3,354,944           | 0              | 634,785                 | 973,410                |
| Green             | Summit     | 1,206,191             | 6,097,385           | 0              | 15,160                  | 1,430,647              |
| Greenville        | Darke      | 1,666,114             | 3,893,491           | 0              | 164,004                 | 587,786                |
| Grove City        | Franklin   | 1,209,365             | 14,458,885          | 568,571        | 414,167                 | 1,857,088              |
| Hamilton          | Butler     | 4,881,751             | 15,553,750          | 0              | 2,484,775               | 4,571,135              |
| Harrison          | Hamilton   | 1,114,177             | 2,463,095           | 0              | 5,440                   | 319,236                |
| Heath             | Licking    | 5,143,142             | 0                   | 0              | 148,701                 | 597,199                |
| Highland Heights  | Cuyahoga   | 754,095               | 5,757,718           | 0              | 80,428                  | 320,721                |
| Hillard           | Franklin   | 1,338,000             | 7,912,977           | 0              | 820,269                 | 1,804,494              |
| Hillsboro         | Highland   | 3,653,849             | 0                   | 0              | 516,852                 | 33,099                 |
| Hubbard           | Trumbull   | 241,750               | 1,046,519           | 0              | 1,055                   | 364,083                |
| Huber Heights     | Montgomery | 1,158,028             | 5,386,728           | 0              | 979,372                 | 1,568,479              |
| Hudson            | Summit     | 2,263,709             | 7,166,649           | 0              | 113,099                 | 2,557,310              |
| Huron             | Erie       | 218,721               | 2,132,730           | 0              | 492,434                 | 495,208                |
| Independence      | Cuyahoga   | 1,835,544             | 18,261,085          | 0              | 41,648                  | 1,045,493              |
| Ironton           | Lawrence   | 1,930,933             | 0                   | 0              | 34,976                  | 888,194                |
| Jackson           | Jackson    | 1,088,420             | 0                   | 0              | 54,618                  | 346,057                |
| Kent              | Portage    | 1,470,206             | 0                   | 0              | 744,591                 | 2,462,404              |
| Kettering         | Montgomery | 6,642,309             | 26,033,273          | 0              | 135,513                 | 2,001,218              |
| Lakewood          | Cuyahoga   | 5,775,011             | 16,626,831          | 0              | 1,675,960               | 6,122,997              |
| Lancaster         | Fairfield  | 13,512,505            | 0                   | 0              | 1,704,447               | 2,689,746              |
| Lebanon           | Warren     | 884,216               | 1,951,558           | 730,002        | 163,859                 | 767,473                |
| Lima              | Allen      | 1,104,643             | 14,684,064          | 0              | 2,628,009               | 3,412,137              |
| Logan             | Hocking    | 168,101               | 1,752,732           | 0              | 131,458                 | 411,867                |
| London            | Madison    | 478,477               | 1,832,213           | 0              | 43,132                  | 295,477                |
| Lorain            | Lorain     | 2,614,951             | 14,207,529          | 0              | 502,682                 | 4,951,344              |
| Louisville        | Stark      | 2,666,051             | 0                   | 0              | 252,311                 | 369,529                |
| Loveland          | Hamilton   | 704,334               | 0                   | 0              | 18,058                  | 825,718                |
| Lyndhurst         | Cuyahoga   | 2,928,680             | 7,382,378           | 0              | 134,344                 | 1,082,371              |
| Macedonia         | Summit     | 1,540,374             | 3,639,020           | 159,374        | 408,937                 | 688,814                |
| Mansfield         | Richland   | 1,940,726             | 395,186             | 0              | 36,011                  | 4,516,142              |
| Maple Heights     | Cuyahoga   | 2,585,013             | 0                   | 0              | 425,566                 | 2,940,989              |
| Marietta          | Washington | 500,009               | 4,433,494           | 0              | 164,661                 | 1,363,404              |
| Marion            | Marion     | 11,253,719            | 0                   | 0              | 195,889                 | 1,688,984              |
| Martins Ferry     | Belmont    | 1,295,932             | 0                   | 0              | 73,548                  | 401,834                |
| Marysville        | Union      | 1,204,522             | 6,035,967           | 62,838         | 945,060                 | 1,350,124              |
| Mason City        | Warren     | 17,040,937            | 0                   | 0              | 229,404                 | 2,138,502              |
| Massillon         | Stark      | 2,032,203             | 9,849,996           | 0              | 344,784                 | 1,635,631              |
| Maumee            | Lucas      | 1,493,491             | 0                   | 0              | 344,635                 | 2,474,729              |
| Mayfield Heights  | Cuyahoga   | 4,168,550             | 8,977,290           | 209,552        | 130,535                 | 1,539,161              |

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

| Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues | Other<br>Financing<br>Sources |
|------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| \$0                    | \$687,761                   | \$59,869             | \$2,974,237       | \$1,600                       |
| 0                      | 1,708,074                   | 103,833              | 25,281,266        | 0                             |
| 7,228                  | 185,208                     | 230,302              | 7,166,940         | 0                             |
| 0                      | 1,776,441                   | 402,320              | 30,003,195        | 302,236                       |
| 0                      | 1,350,869                   | 685,337              | 16,515,881        | 124,883                       |
| 19,859                 | 1,250,231                   | 321,219              | 18,164,591        | 18,614                        |
| 0                      | 283,181                     | 2,353,076            | 8,748,327         | 7,900                         |
| 0                      | 333,136                     | 226,408              | 9,416,808         | 0                             |
| 36,304                 | 1,668,435                   | 929,229              | 8,984,663         | 12,920,970                    |
| 4,867                  | 334,214                     | 336,612              | 8,654,124         | 113,875                       |
| 0                      | 43,914                      | 243,067              | 7,141,650         | 48,900                        |
| 0                      | 615,173                     | 410,342              | 7,155,837         | 245,000                       |
| 0                      | 402,334                     | 272,015              | 2,572,069         | 4,112,992                     |
| 2,230                  | 788,349                     | 919,719              | 19,981,271        | 210,756                       |
| 0                      | 669,353                     | 1,018,199            | 18,274,986        | 35,538                        |
| 0                      | 160,609                     | 74,024               | 2,798,481         | 205                           |
| 0                      | 1,034,657                   | 45,078               | 4,552,258         | 0                             |
| 0                      | 102,260                     | 135,573              | 6,596,604         | 9,931                         |
| 0                      | 194,659                     | 268,746              | 9,212,788         | 226                           |
| 9,594                  | 272,856                     | 109,379              | 6,703,224         | 0                             |
| 26,990                 | 897,955                     | 725,138              | 20,158,159        | 33,396                        |
| 0                      | 2,489,651                   | 491,433              | 30,472,495        | 75,214                        |
| 0                      | 279,669                     | 137,342              | 4,318,959         | 82,384                        |
| 0                      | 47,369                      | 139,588              | 6,075,999         | 33,746                        |
| 53,555                 | 484,595                     | 172,833              | 7,623,945         | 16,047                        |
| 0                      | 689,291                     | 284,251              | 12,849,282        | 0                             |
| 0                      | 240,445                     | 75,461               | 4,519,706         | 1,116                         |
| 0                      | 103,640                     | 217,269              | 1,974,316         | 149,898                       |
| 0                      | 158,095                     | 417,947              | 9,668,649         | 77,052                        |
| 0                      | 93,606                      | 1,101,310            | 13,295,683        | 1,997,837                     |
| 0                      | 446,533                     | 209,516              | 3,995,142         | 135,250                       |
| 0                      | 776,206                     | 368,768              | 22,328,744        | 0                             |
| 9,214                  | 374,508                     | 100,096              | 3,337,921         | 664,912                       |
| 0                      | 198,100                     | 247,072              | 1,934,267         | 70,602                        |
| 0                      | 434,332                     | 257,111              | 5,368,644         | 1,800,000                     |
| 333,563                | 1,296,181                   | 2,538,266            | 38,980,323        | 14,988                        |
| 1,429                  | 1,828,064                   | 450,734              | 32,481,026        | 178,991                       |
| 0                      | 894,477                     | 468,694              | 19,269,869        | 0                             |
| 0                      | 1,124,214                   | (15,568)             | 5,605,754         | 47,495                        |
| 0                      | 1,795,419                   | 532,639              | 24,156,911        | 410,083                       |
| 0                      | 70,866                      | 27,182               | 2,562,206         | 0                             |
| 0                      | 67,226                      | 53,718               | 2,770,243         | 0                             |
| 0                      | 1,763,110                   | 116,473              | 24,156,089        | 15,000                        |
| 0                      | 106,210                     | 71,516               | 3,465,617         | 0                             |
| 0                      | 261,398                     | 101,543              | 1,911,051         | 1,574,099                     |
| 0                      | 1,418,661                   | 131,940              | 13,078,374        | 0                             |
| 0                      | 576,987                     | 177,148              | 7,190,654         | 121,000                       |
| 45,632                 | 1,831,683                   | 606,339              | 9,371,719         | 227,303                       |
| 0                      | 1,253,648                   | 361,620              | 7,566,836         | 6,455,709                     |
| 0                      | 677,987                     | 324,234              | 7,463,789         | 11,506                        |
| 5,430                  | 1,122,959                   | 299,530              | 14,566,511        | 0                             |
| 0                      | 68,397                      | 176,380              | 2,016,091         | 81,636                        |
| 0                      | 676,009                     | 140,771              | 10,415,291        | 26,992                        |
| 0                      | 909,776                     | 1,132,087            | 21,450,706        | 301,476                       |
| 0                      | 1,410,104                   | 332,215              | 15,604,933        | 0                             |
| 2,894                  | 893,228                     | 632,138              | 5,841,115         | 9,445,462                     |
| 0                      | 597,342                     | 399,751              | 16,022,181        | 0                             |

Continued



**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City               | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|--------------------|------------|-----------------------|---------------------|----------------|-------------------------|------------------------|
| Medina             | Medina     | \$3,614,996           | \$0                 | \$0            | \$30,132                | \$1,575,640            |
| Mentor             | Lake       | 1,386,305             | 26,435,708          | 0              | 2,726,280               | 10,065,245             |
| Mentor-On-The-Lake | Lake       | 239,435               | 715,126             | 0              | 442,945                 | 615,276                |
| Miamisburg         | Montgomery | 1,490,196             | 6,354,295           | 0              | 511,105                 | 1,263,531              |
| Middleburg Hts     | Cuyahoga   | 1,315,450             | 8,492,915           | 581,244        | 28,002                  | 995,703                |
| Middletown         | Butler     | 4,111,583             | 10,513,306          | 0              | 2,257,854               | 3,029,804              |
| Milford            | Clermont   | 615,608               | 1,863,542           | 0              | 169,843                 | 901,493                |
| Monroe             | Butler     | 368,022               | 2,891,413           | 0              | 89,580                  | 609,367                |
| Montgomery         | Hamilton   | 6,503,867             | 0                   | 0              | 185,537                 | 342,298                |
| Moraine            | Montgomery | 530,489               | 13,315,714          | 99,418         | 53,115                  | 64,338                 |
| Mount Healthy      | Hamilton   | 480,560               | 1,160,979           | 0              | 476,546                 | 240,920                |
| Mount Vernon       | Knox       | 6,351,447             | 0                   | 0              | 243,644                 | 641,083                |
| Munroe Falls       | Summit     | 232,594               | 1,021,066           | 0              | 14,752                  | 329,196                |
| Napoleon           | Henry      | 268,787               | 2,128,129           | 540,096        | 245,691                 | 553,810                |
| Nelsonville        | Athens     | 159,603               | 744,977             | 0              | 684                     | 283,726                |
| New Carlisle       | Clark      | 141,093               | 832,595             | 0              | 0                       | 78,436                 |
| New Philadelphia   | Tuscarawas | 1,060,225             | 2,075,802           | 0              | 212,291                 | 1,314,026              |
| Newark             | Licking    | 2,089,612             | 0                   | 0              | 344,627                 | 4,747,611              |
| North Canton       | Stark      | 740,857               | 5,646,659           | 0              | 310,183                 | 1,040,148              |
| North Olmsted      | Cuyahoga   | 5,266,715             | 8,165,103           | 0              | 760,151                 | 2,544,008              |
| North Ridgeville   | Lorain     | 737,341               | 0                   | 0              | 0                       | 1,043,159              |
| North Royalton     | Cuyahoga   | 872,241               | 6,365,899           | 7,756          | 327,051                 | 1,083,267              |
| Northwood          | Wood       | 2,899,588             | 0                   | 0              | 619                     | 616,839                |
| Norton             | Summit     | 358,607               | 2,625,238           | 101,462        | 38,290                  | 707,570                |
| Norwalk            | Huron      | 768,444               | 4,231,312           | 0              | 58,946                  | 987,735                |
| Norwood            | Hamilton   | 13,200,697            | 0                   | 0              | 572,039                 | 1,303,056              |
| Oakwood            | Montgomery | 1,558,672             | 4,700,361           | 0              | 183,947                 | 1,573,900              |
| Oberlin            | Lorain     | 428,169               | 3,180,587           | 0              | 97,168                  | 1,332,975              |
| Olmstead Falls     | Cuyahoga   | 2,644,605             | 0                   | 0              | 172,863                 | 543,218                |
| Ontario            | Richland   | 418,147               | 1,539,753           | 0              | 0                       | 199,184                |
| Oregon             | Lucas      | 926,455               | 9,737,201           | 0              | 280,173                 | 1,270,951              |
| Orville            | Wayne      | 442,911               | 2,055,116           | 782,502        | 193,031                 | 654,396                |
| Oxford             | Butler     | 785,100               | 6,035,339           | 0              | 530,825                 | 1,286,633              |
| Painesville        | Lake       | 7,623,918             | 0                   | 0              | 298,555                 | 1,760,653              |
| Parma              | Cuyahoga   | 2,967,074             | 27,402,067          | 0              | 637,128                 | 5,844,076              |
| Parma Heights      | Cuyahoga   | 2,579,824             | 6,429,816           | 0              | 0                       | 1,463,550              |
| Pataskala          | Licking    | 631,321               | 0                   | 0              | 140,356                 | 314,029                |
| Pepper Pike        | Cuyahoga   | 1,229,536             | 3,658,817           | 4,564,425      | 110,275                 | 268,739                |
| Perrysburg         | Wood       | 882,472               | 9,056,682           | 0              | 453,563                 | 1,641,881              |
| Pickerington       | Fairfield  | 573,077               | 3,105,152           | 0              | 574,691                 | 420,265                |
| Piqua              | Miami      | 1,144,691             | 5,568,258           | 2,571,434      | 0                       | 417,183                |
| Port Clinton       | Ottawa     | 452,042               | 2,032,104           | 153,355        | 442,012                 | 562,651                |
| Portsmouth         | Scioto     | 6,229,377             | 0                   | 0              | 470,638                 | 1,910,150              |
| Powell             | Delaware   | 288,218               | 2,472,209           | 0              | 4,692                   | 752,428                |
| Ravenna            | Portage    | 611,856               | 2,987,186           | 0              | 875,940                 | 1,131,636              |
| Reading            | Hamilton   | 402,336               | 0                   | 0              | 323,557                 | 446,346                |
| Reynoldsburg       | Franklin   | 464,198               | 0                   | 0              | 124,618                 | 1,928,436              |
| Rittman            | Wayne      | 251,119               | 710,163             | 0              | 755,645                 | 478,582                |
| Riverside          | Montgomery | 393,953               | 4,484,757           | 238,712        | 904,289                 | 812,779                |
| Rocky River        | Cuyahoga   | 3,342,057             | 7,553,532           | 0              | 61,044                  | 1,277,032              |
| Rossford           | Wood       | 2,924,090             | 0                   | 0              | 95,897                  | 754,817                |
| Salem              | Columbiana | 588,453               | 0                   | 0              | 50,420                  | 779,457                |
| Sandusky           | Erie       | 1,476,896             | 6,763,779           | 3,918,022      | 308,908                 | 1,450,245              |
| Seven Hills        | Cuyahoga   | 827,365               | 0                   | 0              | 9,134                   | 1,067,375              |
| Shaker Heights     | Cuyahoga   | 5,997,592             | 22,649,166          | 1,584,254      | 4,303,921               | 1,202,622              |
| Sharonville        | Hamilton   | 13,060,714            | 0                   | 0              | 369,679                 | 582,442                |
| Sheffield Lake     | Lorain     | 1,279,583             | 0                   | 0              | 244,881                 | 455,651                |

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

| Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues | Other<br>Financing<br>Sources |
|------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| \$0                    | \$1,367,049                 | \$151,415            | \$6,739,232       | \$0                           |
| 0                      | 2,295,092                   | 1,380,014            | 44,288,644        | 0                             |
| 0                      | 55,090                      | 56,445               | 2,124,317         | 28,622                        |
| 0                      | 945,143                     | 701,527              | 11,265,797        | 75,000                        |
| 0                      | 949,658                     | 300,293              | 12,663,265        | 0                             |
| 0                      | 244,520                     | 1,456,842            | 21,613,909        | 55,760                        |
| 0                      | 207,571                     | 76,733               | 3,834,790         | 0                             |
| 0                      | 497,893                     | 42,995               | 4,499,270         | 0                             |
| 0                      | 459,814                     | 183,209              | 7,674,725         | 97,478                        |
| 0                      | 353,195                     | 513,052              | 14,929,321        | 18,819                        |
| 0                      | 144,338                     | 52,864               | 2,556,207         | 0                             |
| 0                      | 574,660                     | 129,198              | 7,940,032         | 56,564                        |
| 0                      | 53,116                      | 58,030               | 1,708,754         | 10,277                        |
| 0                      | 381,794                     | 286,323              | 4,404,630         | 33,441                        |
| 0                      | 93,382                      | 106,505              | 1,388,877         | 27,252                        |
| 0                      | 46,055                      | 119,897              | 1,218,076         | 4,867                         |
| 0                      | 481,732                     | 181,538              | 5,325,614         | 52,491                        |
| 0                      | 3,169,128                   | 393,701              | 10,744,679        | 14,904,255                    |
| 0                      | 199,039                     | 190,342              | 8,127,228         | 3,498                         |
| 0                      | 1,485,050                   | 175,382              | 18,396,409        | 43,312                        |
| 0                      | 755,658                     | 624,742              | 3,160,900         | 5,415,000                     |
| 0                      | 936,222                     | 168,769              | 9,761,205         | 202,087                       |
| 46,893                 | 415,467                     | 74,984               | 4,054,390         | 8,000                         |
| 0                      | 297,442                     | 110,022              | 4,238,631         | 0                             |
| 0                      | 733,875                     | 274,703              | 7,055,015         | 0                             |
| 0                      | 573,456                     | 214,747              | 15,863,995        | 2,026,083                     |
| 0                      | 160,660                     | 623,668              | 8,801,208         | 141,934                       |
| 0                      | 659,819                     | 217,704              | 5,916,422         | 576,064                       |
| 0                      | 280,785                     | 74,850               | 3,716,321         | 260,392                       |
| 0                      | 293,835                     | 229,951              | 2,680,870         | 0                             |
| 9,528                  | 551,790                     | 633,398              | 13,409,496        | 895,173                       |
| 0                      | 22,468                      | 178,151              | 4,328,575         | 1,605                         |
| 0                      | 619,751                     | 620,010              | 9,877,658         | 0                             |
| 0                      | 902,089                     | 639,159              | 11,224,374        | 1,310,939                     |
| 0                      | 2,913,209                   | 347,865              | 40,111,419        | 0                             |
| 0                      | 509,930                     | 221,573              | 11,204,693        | 952,101                       |
| 800                    | 228,843                     | 128,147              | 1,443,496         | 0                             |
| 0                      | 91,368                      | 318,956              | 10,242,116        | 17,200                        |
| 181,528                | 978,177                     | 288,516              | 13,482,819        | 63,792                        |
| 0                      | 1,136,961                   | 167,414              | 5,977,560         | 0                             |
| 0                      | 443,151                     | 244,849              | 10,389,566        | 1,438,429                     |
| 0                      | 51,166                      | 137,168              | 3,830,498         | 110,904                       |
| 0                      | 806,060                     | 114,002              | 9,530,227         | 1,933,433                     |
| 0                      | 865,259                     | 129,684              | 4,512,490         | 0                             |
| 0                      | 175,751                     | 122,986              | 5,905,355         | 911,542                       |
| 0                      | 295,257                     | 42,018               | 1,509,514         | 4,592,000                     |
| 0                      | 648,345                     | 413,400              | 3,578,997         | 8,238,385                     |
| 0                      | 82,985                      | 113,481              | 2,391,975         | 0                             |
| 0                      | 30,742                      | 56,412               | 6,921,644         | 93,627                        |
| 0                      | 2,623,146                   | 423,419              | 15,280,230        | 432,194                       |
| 130,289                | 94,309                      | 34,953               | 4,034,355         | 128,772                       |
| 9,118                  | 119,276                     | 324,603              | 1,871,327         | 2,490,357                     |
| 0                      | 1,430,688                   | 599,673              | 15,948,211        | 30,000                        |
| 0                      | 322,878                     | 111,891              | 2,338,643         | 2,270,980                     |
| 0                      | 1,113,606                   | 1,037,459            | 37,888,620        | 33,012                        |
| 0                      | 607,399                     | 283,490              | 14,903,724        | 0                             |
| 0                      | 201,674                     | 52,945               | 2,234,734         | 0                             |

Continued

**General Fund Revenues - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|----------------------|------------|-----------------------|---------------------|----------------|-------------------------|------------------------|
| Shelby               | Richland   | \$701,693             | \$1,248,269         | \$0            | \$292,000               | \$617,119              |
| Sidney               | Shelby     | 1,557,358             | 0                   | 0              | 839,519                 | 1,390,523              |
| Silverton            | Hamilton   | 632,816               | 1,025,489           | 0              | 267,625                 | 139,662                |
| Solon                | Cuyahoga   | 729,693               | 21,753,254          | 554,281        | 742,083                 | 946,260                |
| South Euclid         | Cuyahoga   | 3,544,578             | 5,739,236           | 0              | 44,301                  | 1,997,875              |
| Springboro           | Warren     | 479,090               | 4,284,032           | 0              | 749,346                 | 482,449                |
| Springdale           | Hamilton   | 1,817,457             | 7,949,572           | 0              | 292,263                 | 1,688,325              |
| Springfield          | Clark      | 0                     | 21,625,663          | 5,175,448      | 1,027,046               | 41,459                 |
| St. Bernard          | Hamilton   | 7,401,984             | 0                   | 0              | 42,135                  | 695,824                |
| St. Clairsville      | Belmont    | 454,455               | 0                   | 0              | 0                       | 1,993,432              |
| St. Marys            | Auglaize   | 1,055,521             | 2,458,226           | 0              | 271,019                 | 558,247                |
| Stow                 | Summit     | 4,744,952             | 6,279,647           | 0              | 332,519                 | 2,754,267              |
| Streetsboro          | Portage    | 1,047,621             | 3,892,617           | 0              | 196,935                 | 439,847                |
| Strongsville         | Cuyahoga   | 563,340               | 16,543,203          | 146,059        | 335,943                 | 1,644,480              |
| Sylvania             | Lucas      | 1,031,119             | 1,128,923           | 0              | 355,903                 | 1,685,915              |
| Tallmadge            | Summit     | 789,018               | 6,914,659           | 0              | 310,641                 | 1,345,050              |
| Tiffin               | Seneca     | 816,240               | 6,609,318           | 0              | 278,392                 | 1,014,993              |
| Tipp City            | Miami      | 2,381,678             | 0                   | 0              | 360,052                 | 1,252,091              |
| Toledo               | Lucas      | 15,223,000            | 155,112,000         | 0              | 12,791,000              | 23,030,000             |
| Toronto              | Jefferson  | 1,275,769             | 0                   | 0              | 34,665                  | 221,937                |
| Trenton              | Butler     | 293,632               | 1,177,871           | 0              | 0                       | 367,192                |
| Trotwood             | Montgomery | 7,098,783             | 0                   | 0              | 177,451                 | 1,460,863              |
| Troy                 | Miami      | 12,607,349            | 0                   | 0              | 1,028,351               | 1,700,874              |
| Twinsburg            | Summit     | 13,671,976            | 284,651             | 704,048        | 698,545                 | 883,822                |
| Uhrichsville         | Tuscarawas | 260,580               | 1,142,217           | 0              | 11,833                  | 331,863                |
| Union                | Montgomery | 155,670               | 0                   | 0              | 57,641                  | 194,810                |
| University Heights   | Cuyahoga   | 2,075,916             | 4,893,992           | 0              | 168,059                 | 1,522,368              |
| Upper Arlington      | Franklin   | 6,886,464             | 12,796,984          | 2,441,686      | 557,012                 | 3,755,301              |
| Upper Sandusky       | Wyandot    | 41,187                | 1,091,804           | 0              | 19,294                  | 392,415                |
| Urbana               | Champaign  | 427,210               | 2,166,483           | 0              | 352,796                 | 1,253,422              |
| Vandalia             | Montgomery | 1,706,415             | 10,317,499          | 0              | 2,124,601               | 917,126                |
| Vermilion            | Erie       | 2,791,796             | 0                   | 0              | 144,316                 | 589,257                |
| Wadsworth            | Medina     | 738,488               | 0                   | 0              | 320,387                 | 2,280,117              |
| Wapakoneta           | Auglaize   | 346,050               | 2,031,494           | 641,975        | 256,489                 | 489,314                |
| Warren               | Trumbull   | 0                     | 18,825,568          | 0              | 2,004,483               | 2,754,776              |
| Warrensville Heights | Cuyahoga   | 952,473               | 9,997,534           | 0              | 327,610                 | 970,911                |
| Washington           | Fayette    | 329,881               | 2,891,223           | 0              | 212,029                 | 934,668                |
| Wauseon              | Fulton     | 1,811,302             | 0                   | 0              | 627,878                 | 657,423                |
| Waverly              | Pike       | 1,058,229             | 0                   | 0              | 1,570                   | 181,680                |
| Wellston             | Jackson    | 264,259               | 939,454             | 0              | 300                     | 373,799                |
| West Carrollton      | Montgomery | 5,104,827             | 0                   | 0              | 261,283                 | 646,564                |
| Westerville          | Franklin   | 2,712,582             | 14,411,457          | 0              | 241,164                 | 5,070,084              |
| Westlake             | Cuyahoga   | 8,296,737             | 9,769,300           | 0              | 102,897                 | 4,022,535              |
| Whitehall            | Franklin   | 403,158               | 13,578,370          | 0              | 10,630                  | 2,051,665              |
| Wickliffe            | Lake       | 1,458,452             | 5,681,434           | 284,053        | 5,275                   | 155,273                |
| Willard              | Huron      | 339,842               | 0                   | 0              | 373,923                 | 496,438                |
| Willoughby           | Lake       | 1,514,710             | 11,766,978          | 0              | 417,837                 | 2,934,296              |
| Willoughby Hills     | Lake       | 540,186               | 2,923,302           | 0              | 20,579                  | 1,123,891              |
| Willowick            | Lake       | 1,813,935             | 2,218,852           | 375,177        | 27,392                  | 2,064,491              |
| Wilmington           | Clinton    | 4,508,004             | 0                   | 0              | 662,816                 | 713,502                |
| Wooster              | Wayne      | 10,634,059            | 0                   | 0              | 857,203                 | 1,830,615              |
| Worthington          | Franklin   | 1,270,363             | 8,693,456           | 134,208        | 1,449,704               | 2,069,235              |
| Wyoming              | Hamilton   | 4,669,125             | 0                   | 0              | 178,791                 | 746,390                |
| Xenia                | Greene     | 1,616,998             | 3,269,244           | 1,756,996      | 762,983                 | 114,554                |
| Youngstown           | Mahoning   | 0                     | 22,007,788          | 0              | 3,315,822               | 4,075,124              |
| Zanesville           | Muskingum  | 496,778               | 6,591,701           | 0              | 451,855                 | 1,920,192              |

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

| Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues | Other<br>Financing<br>Sources |
|------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| \$0                    | \$210,592                   | \$58,314             | \$3,127,987       | \$1,082                       |
| 207,443                | 212,599                     | 330,654              | 4,538,096         | 8,756,582                     |
| 0                      | 64,317                      | 43,929               | 2,173,838         | 650                           |
| 0                      | 1,030,513                   | 1,351,906            | 27,107,990        | 0                             |
| 0                      | 1,235,903                   | 316,133              | 12,878,026        | 2,731                         |
| 0                      | 581,131                     | 544,749              | 7,120,797         | 75,000                        |
| 0                      | 548,126                     | 66,069               | 12,361,812        | 79,446                        |
| 0                      | 1,966,594                   | 1,182,078            | 31,018,288        | 819,955                       |
| 0                      | 43,164                      | 303,447              | 8,486,554         | 97,538                        |
| 0                      | 61,319                      | 126,397              | 2,635,603         | 0                             |
| 0                      | 96,875                      | 150,189              | 4,590,077         | 13,518                        |
| 0                      | 969,134                     | 389,682              | 15,470,201        | 34,474                        |
| 0                      | 826,943                     | 135,976              | 6,539,939         | 19,239                        |
| 0                      | 1,355,004                   | 337,791              | 20,925,820        | 20,591                        |
| 0                      | 1,150,901                   | 442,462              | 5,795,223         | 2,825,295                     |
| 5,606                  | 334,876                     | 151,937              | 9,851,787         | 4,601                         |
| 0                      | 333,169                     | 215,587              | 9,267,699         | 2,500                         |
| 2,554                  | 120,707                     | 347,834              | 4,464,916         | 168,631                       |
| 0                      | 5,711,000                   | 2,468,000            | 214,335,000       | 5,177,000                     |
| 0                      | 55,937                      | 28,251               | 1,616,559         | 0                             |
| 0                      | 248,592                     | 223,933              | 2,311,220         | 30,000                        |
| 63,042                 | 310,049                     | 283,939              | 9,394,127         | 158,716                       |
| 776                    | 106,826                     | 1,535,019            | 16,979,195        | 819,500                       |
| 0                      | 786,152                     | 113,180              | 17,142,374        | 12,801                        |
| 0                      | 48,391                      | 47,791               | 1,842,675         | 0                             |
| 0                      | 100,489                     | 10,379               | 518,989           | 0                             |
| 62                     | 443,342                     | 116,290              | 9,220,029         | 13,815                        |
| 0                      | 326,563                     | 2,303,248            | 29,067,258        | 96,648                        |
| 0                      | 656,509                     | 114,663              | 2,315,872         | 11,395                        |
| 0                      | 555,574                     | 309,598              | 5,065,083         | 117,400                       |
| 0                      | 1,035,607                   | 545,179              | 16,646,427        | 3,017                         |
| 0                      | 459,919                     | 325,131              | 4,310,419         | 0                             |
| 0                      | 401,086                     | 124,838              | 3,864,916         | 3,904,661                     |
| 0                      | 68,005                      | 299,639              | 4,132,966         | 109,231                       |
| 0                      | 2,905,702                   | 1,912,731            | 28,403,260        | 1,262,141                     |
| 0                      | 481,139                     | 342,360              | 13,072,027        | 95,934                        |
| 0                      | 489,333                     | 807,092              | 5,664,226         | 0                             |
| 0                      | 50,784                      | 106,867              | 3,254,254         | 49,222                        |
| 0                      | 174,102                     | 42,488               | 1,458,069         | 0                             |
| 0                      | 22,369                      | 98,948               | 1,699,129         | 54,710                        |
| 0                      | 164,912                     | 166,642              | 6,344,228         | 0                             |
| 0                      | 1,116,434                   | 1,444,897            | 24,996,618        | 1,588                         |
| 0                      | 1,049,922                   | 826,238              | 24,067,629        | 12,744                        |
| 104,632                | 560,947                     | 636,887              | 17,346,289        | 0                             |
| 0                      | 542,585                     | 2,240,244            | 10,367,316        | 0                             |
| 0                      | 70,126                      | 360,132              | 1,640,461         | 1,315,737                     |
| 0                      | 1,947,651                   | 352,685              | 18,934,157        | 164,770                       |
| 0                      | 517,965                     | 71,039               | 5,196,962         | 85,107                        |
| 0                      | 357,170                     | 141,618              | 6,998,635         | 0                             |
| 65,129                 | 788,600                     | 221,210              | 6,959,261         | 3,028,442                     |
| 0                      | 618,513                     | 1,592,762            | 15,533,152        | 31,000                        |
| 124,667                | 402,604                     | 408,984              | 14,553,221        | 0                             |
| 222                    | 101,456                     | 177,179              | 5,873,163         | 59,258                        |
| 12,846                 | 1,047,266                   | 922,821              | 9,503,708         | 3,900,000                     |
| 0                      | 1,873,802                   | 572,545              | 31,845,081        | 1,118,389                     |
| 0                      | 540,488                     | 137,037              | 10,138,051        | 22,485                        |

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

| City              | County     | General Government | Security of Persons and Property | Community Environment | Health      | Transportation | Leisure Activities | Other Current Expenditures |
|-------------------|------------|--------------------|----------------------------------|-----------------------|-------------|----------------|--------------------|----------------------------|
| Akron             | Summit     | \$20,114,418       | \$94,976,673                     | \$1,411,075           | \$6,550,240 | \$0            | \$3,341,824        | \$0                        |
| Alliance          | Stark      | 2,125,073          | 5,728,298                        | 80,777                | 447,666     | 343,758        | 580,700            | 54,340                     |
| Amherst           | Lorain     | 901,556            | 2,571,954                        | 205,230               | 117,581     | 0              | 0                  | 0                          |
| Ashland           | Ashland    | 3,708,909          | 5,395,958                        | 160,771               | 255,409     | 0              | 0                  | 0                          |
| Ashtabula         | Ashtabula  | 3,388,238          | 5,241,482                        | 42,409                | 165,676     | 1,755          | 17,625             | 1,433                      |
| Athens            | Athens     | 3,689,190          | 4,465,510                        | 508,113               | 0           | 326,913        | 0                  | 0                          |
| Aurora            | Portage    | 1,826,614          | 4,035,586                        | 883,947               | 0           | 1,715,026      | 0                  | 0                          |
| Avon              | Lorain     | 1,534,116          | 45,652                           | 804,313               | 0           | 0              | 0                  | 0                          |
| Avon Lake         | Lorain     | 2,190,318          | 4,620,331                        | 295,449               | 60,500      | 2,499,498      | 382,058            | 0                          |
| Barberton         | Summit     | 3,658,899          | 8,380,074                        | 514,516               | 225         | 293,962        | 751,832            | 0                          |
| Bay Village       | Cuyahoga   | 2,686,064          | 4,095,539                        | 654,940               | 259,786     | 219,218        | 0                  | 1,653,477                  |
| Beachwood         | Cuyahoga   | 3,020,554          | 10,017,363                       | 1,037,271             | 508,654     | 0              | 1,603,876          | 6,068,966                  |
| Beavercreek       | Greene     | 1,863,513          | 109,534                          | 474,058               | 216,254     | 0              | 720,511            | 69,719                     |
| Bedford           | Cuyahoga   | 4,184,819          | 3,326,567                        | 386,311               | 44,063      | 1,390,981      | 209,051            | 541,655                    |
| Bedford Heights   | Cuyahoga   | 3,495,726          | 5,222,916                        | 441,659               | 353,262     | 19,615         | 1,236,545          | 510,489                    |
| Bellbrook         | Greene     | 342,836            | 135,302                          | 38,491                | 609         | 0              | 12,908             | 0                          |
| Bellefontaine     | Logan      | 2,182,013          | 3,624,355                        | 34,623                | 46,384      | 478,417        | 0                  | 248,891                    |
| Bellevue          | Huron      | 1,787,955          | 1,774,459                        | 158,268               | 246,704     | 0              | 0                  | 0                          |
| Belpre            | Washington | 492,811            | 970,146                          | 0                     | 33,125      | 72,952         | 25,430             | 0                          |
| Berea             | Cuyahoga   | 5,301,832          | 4,396,123                        | 331,478               | 0           | 0              | 754,556            | 826,385                    |
| Bexley            | Franklin   | 3,137,660          | 3,692,422                        | 367,798               | 70,828      | 0              | 317,576            | 2,802                      |
| Blue Ash          | Hamilton   | 4,583,358          | 8,433,235                        | 682,771               | 0           | 0              | 0                  | 3,154,613                  |
| Bowling Green     | Wood       | 3,884,552          | 5,553,405                        | 391,996               | 48,629      | 1,936,979      | 0                  | 518,183                    |
| Brecksville       | Cuyahoga   | 4,145,654          | 3,578,642                        | 731,188               | 118,588     | 1,989,519      | 25,312             | 1,556,157                  |
| Broadview Heights | Cuyahoga   | 4,256,352          | 3,517,408                        | 517,158               | 49,498      | 647,557        | 298,437            | 410,943                    |
| Brook Park        | Cuyahoga   | 4,042,392          | 8,284,824                        | 1,127,949             | 65,776      | 764,578        | 2,340,115          | 2,729,072                  |
| Brooklyn          | Cuyahoga   | 1,522,902          | 5,824,148                        | 1,185,010             | 0           | 0              | 1,955,914          | 2,372,466                  |
| Brunswick         | Medina     | 3,469,577          | 3,179,226                        | 666,501               | 12,680      | 0              | 196,471            | 0                          |
| Bryan             | Williams   | 2,220,025          | 1,876,973                        | 0                     | 86,705      | 0              | 893,195            | 0                          |
| Bucyrus           | Crawford   | 1,259,785          | 2,815,900                        | 0                     | 233,298     | 28,312         | 106,648            | 46,325                     |
| Cambridge         | Guernsey   | 2,770,568          | 1,644,980                        | 145,608               | 588         | 296            | 412,478            | 0                          |
| Canfield          | Mahoning   | 678,921            | 1,738,300                        | 84,452                | 52,745      | 8,653          | 0                  | 0                          |
| Canton            | Stark      | 14,127,119         | 29,243,760                       | 0                     | 1,997,318   | 2,116,864      | 1,888,292          | 0                          |
| Celina            | Mercer     | 1,301,604          | 2,265,944                        | 42,207                | 67,566      | 115,442        | 89,098             | 288,791                    |
| Centerville       | Montgomery | 4,354,119          | 4,839,393                        | 229,265               | 0           | 0              | 308,807            | 0                          |
| Chardon           | Geauga     | 2,194,787          | 949,525                          | 137,255               | 0           | 675,481        | 0                  | 0                          |
| Cheviot           | Hamilton   | 1,145,924          | 1,641,411                        | 0                     | 6,629       | 66,243         | 0                  | 480,880                    |
| Chillicothe       | Ross       | 7,051,319          | 7,629,282                        | 497                   | 0           | 195,964        | 126,657            | 890,736                    |
| Cincinnati        | Hamilton   | 40,382,000         | 138,369,000                      | 9,803,000             | 22,125,000  | 2,969,000      | 19,352,000         | 75,399,000                 |
| Clayton           | Montgomery | 741,652            | 0                                | 106,591               | 0           | 0              | 0                  | 0                          |
| Cleveland         | Cuyahoga   | 64,205,000         | 295,180,000                      | 3,338,000             | 12,818,000  | 0              | 36,762,000         | 60,580,000                 |
| Cleveland Heights | Cuyahoga   | 12,875,737         | 14,165,637                       | 2,618,329             | 442,175     | 2,937,122      | 2,636,460          | 2,664,011                  |
| Clyde             | Sandusky   | 809,110            | 1,767,025                        | 342,239               | 392,758     | 0              | 0                  | 36,915                     |
| Columbus          | Franklin   | 61,776,000         | 360,893,000                      | 16,497,000            | 267,000     | 0              | 501,000            | 47,816,000                 |
| Conneaut          | Ashtabula  | 916,295            | 2,003,386                        | 73,035                | 275,673     | 0              | 9,361              | 0                          |
| Cortland          | Trumbull   | 832,975            | 19,586                           | 39,368                | 13,600      | 0              | 12,774             | 104,700                    |
| Coshocton         | Coshocton  | 1,683,762          | 2,584,476                        | 10,346                | 455,600     | 0              | 175,163            | 0                          |
| Cuyahoga Falls    | Summit     | 7,676,062          | 15,953,239                       | 1,060,905             | 0           | 0              | 2,195,462          | 0                          |
| Dayton            | Montgomery | 0                  | 87,506,358                       | 11,032,510            | 181,204     | 0              | 26,935,463         | 21,220,246                 |
| Deer Park         | Hamilton   | 665,056            | 1,049,734                        | 24,323                | 5,081       | 231,371        | 44,608             | 0                          |
| Defiance          | Defiance   | 2,084,942          | 3,809,314                        | 382,559               | 139,110     | 0              | 475,334            | 0                          |
| Delaware          | Delaware   | 3,956,449          | 4,780,515                        | 80,546                | 0           | 0              | 0                  | 0                          |
| Dover             | Tuscarawas | 1,079,208          | 2,956,257                        | 74,776                | 10,871      | 0              | 588,496            | 360,112                    |
| Dublin            | Franklin   | 16,281,759         | 239,597                          | 6,224,120             | 150,271     | 0              | 4,087,149          | 1,746,210                  |
| East Liverpool    | Columbiana | 1,424,046          | 0                                | 102,111               | 170,890     | 0              | 112,163            | 0                          |
| East Palestine    | Columbiana | 469,280            | 1,058,638                        | 0                     | 52,753      | 0              | 0                  | 0                          |
| Eastlake          | Lake       | 3,421,991          | 6,459,852                        | 419,238               | 143,982     | 770,379        | 1,438,816          | 774,969                    |
| Eaton             | Preble     | 1,406,959          | 1,155,768                        | 156,979               | 31,195      | 253,012        | 0                  | 0                          |
| Elyria            | Lorain     | 6,638,124          | 14,713,450                       | 921,871               | 1,581,315   | 0              | 2,036,267          | 0                          |
| Englewood         | Montgomery | 992,978            | 0                                | 470,033               | 11,002      | 0              | 135,204            | 0                          |
| Euclid            | Cuyahoga   | 9,783,349          | 18,341,798                       | 501,357               | 199,086     | 0              | 784,664            | 1,733,196                  |
| Fairborn          | Greene     | 5,445,508          | 9,418,101                        | 477,969               | 74,624      | 0              | 124,315            | 0                          |
| Fairfield         | Butler     | 5,859,602          | 7,405,288                        | 1,051,642             | 25,809      | 0              | 1,219,328          | 481,265                    |
| Fairlawn          | Summit     | 2,047,151          | 4,343,326                        | 29,324                | 109,066     | 1,543,697      | 35,796             | 140,898                    |
| Fairview Park     | Cuyahoga   | 1,864,716          | 4,155,086                        | 1,593,359             | 49,447      | 341,286        | 289,320            | 0                          |
| Findlay           | Hancock    | 4,782,929          | 11,855,139                       | 0                     | 1,334,612   | 0              | 1,305,622          | 0                          |
| Forest Park       | Hamilton   | 1,712,903          | 3,612,060                        | 629,886               | 19,804      | 1,622,420      | 440,998            | 0                          |
| Fostoria          | Seneca     | 1,256,099          | 4,488,759                        | 121,610               | 295,218     | 46,685         | 0                  | 0                          |

| Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Other<br>Expenditures | Total<br>General Fund<br>Expenditures | Special<br>Items | Other Financing<br>Uses |
|-------------------|------------------------|-----------|--------------------------------|-----------------------|---------------------------------------|------------------|-------------------------|
| \$0               | \$0                    | \$46,603  | \$0                            | \$0                   | \$126,440,833                         | \$0              | \$3,588,406             |
| 0                 | 0                      | 0         | 0                              | 0                     | 9,360,612                             | 0                | 684,083                 |
| 327,794           | 0                      | 0         | 6,008                          | 0                     | 4,130,123                             | 0                | 60,000                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 9,521,047                             | 0                | 0                       |
| 0                 | 0                      | 3,657     | 465                            | 0                     | 8,862,740                             | 0                | 811,494                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 8,989,726                             | 0                | 21,000                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 8,461,173                             | 0                | 2,802,603               |
| 0                 | 0                      | 0         | 0                              | 0                     | 2,384,081                             | 0                | 4,153,136               |
| 0                 | 0                      | 0         | 0                              | 0                     | 10,048,154                            | 0                | 861,939                 |
| 555,085           | 0                      | 140,000   | 12,303                         | 0                     | 14,306,896                            | 0                | 1,919,584               |
| 0                 | 0                      | 0         | 0                              | 0                     | 9,569,024                             | 0                | 1,892,500               |
| 0                 | 0                      | 0         | 0                              | 0                     | 22,256,684                            | 0                | 2,839,783               |
| 579,951           | 0                      | 0         | 0                              | 0                     | 4,033,540                             | 0                | 52,819                  |
| 0                 | 0                      | 5,635     | 9,421                          | 0                     | 10,098,503                            | 0                | 5,650,857               |
| 53,587            | 0                      | 0         | 0                              | 0                     | 11,333,799                            | 0                | 2,301,960               |
| 0                 | 0                      | 0         | 0                              | 0                     | 530,146                               | 0                | 600,180                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 6,614,683                             | 0                | 1,361,870               |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,967,386                             | 0                | 696,469                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,594,464                             | 0                | 60,000                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 11,610,374                            | 0                | 711,540                 |
| 57,738            | 0                      | 52,840    | 2,941                          | 0                     | 7,702,605                             | 0                | 719,896                 |
| 0                 | 0                      | 2,955     | 861                            | 0                     | 16,857,793                            | 0                | 7,536,049               |
| 0                 | 0                      | 0         | 0                              | 0                     | 12,333,744                            | 0                | 544,785                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 12,145,060                            | 0                | 2,295,133               |
| 0                 | 0                      | 98,400    | 139,199                        | 0                     | 9,934,952                             | 0                | 28,513                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 19,354,706                            | 0                | 1,670,870               |
| 0                 | 0                      | 0         | 0                              | 0                     | 12,860,440                            | 0                | 127,000                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 7,524,455                             | 0                | 1,502,421               |
| 0                 | 0                      | 0         | 0                              | 0                     | 5,076,898                             | 0                | 746,595                 |
| 0                 | 0                      | 11,465    | 16,034                         | 0                     | 4,517,767                             | 0                | 394,466                 |
| 14,519            | 0                      | 14,987    | 860                            | 0                     | 5,004,884                             | 0                | 374,874                 |
| 112,765           | 0                      | 0         | 0                              | 0                     | 2,675,836                             | 0                | 300,624                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 49,373,353                            | 0                | 50,000                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 4,170,652                             | 0                | 894,630                 |
| 0                 | 0                      | 34,293    | 3,788                          | 0                     | 9,769,665                             | 0                | 2,835,000               |
| 22,821            | 0                      | 25,000    | 0                              | 0                     | 4,004,869                             | 0                | 490,400                 |
| 21,114            | 0                      | 0         | 0                              | 0                     | 3,362,201                             | 0                | 236,940                 |
| 0                 | 0                      | 39,124    | 11,768                         | 0                     | 15,945,347                            | 0                | 2,170,847               |
| 200,000           | 0                      | 0         | 0                              | 0                     | 308,599,000                           | 0                | 3,099,000               |
| 114,413           | 0                      | 9,061     | 429                            | 0                     | 972,146                               | 0                | 499,001                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 472,883,000                           | 0                | 11,171,000              |
| 0                 | 0                      | 0         | 0                              | 0                     | 38,339,471                            | 0                | 1,524,691               |
| 0                 | 0                      | 21,271    | 0                              | 0                     | 3,369,318                             | 0                | 700,000                 |
| 1,273,000         | 0                      | 0         | 0                              | 0                     | 489,023,000                           | 0                | 41,529,000              |
| 426,532           | 0                      | 100,000   | 8,113                          | 0                     | 3,812,395                             | 0                | 323,434                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,023,003                             | 0                | 40,000                  |
| 0                 | 0                      | 1,556     | 544                            | 0                     | 4,911,447                             | 0                | 0                       |
| 0                 | 0                      | 0         | 0                              | 0                     | 26,885,668                            | 0                | 4,476,166               |
| 1,047,525         | 0                      | 40,379    | 250                            | 0                     | 147,963,935                           | 0                | 12,522,056              |
| 0                 | 0                      | 0         | 0                              | 0                     | 2,020,173                             | 0                | 0                       |
| 0                 | 0                      | 762,388   | 10,520                         | 0                     | 7,664,167                             | 0                | 470,612                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 8,817,510                             | 0                | 2,761,487               |
| 0                 | 0                      | 0         | 0                              | 0                     | 5,069,720                             | 0                | 527,839                 |
| 453,990           | 0                      | 0         | 0                              | 0                     | 29,183,096                            | 0                | 15,667,025              |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,809,210                             | 0                | 3,292,043               |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,580,671                             | 0                | 179,526                 |
| 108,519           | 0                      | 0         | 0                              | 0                     | 13,537,746                            | 0                | 587,424                 |
| 17,865            | 0                      | 0         | 0                              | 0                     | 3,021,778                             | 0                | 115,407                 |
| 410,052           | 0                      | 0         | 0                              | 0                     | 26,301,079                            | 0                | 571,472                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,609,217                             | 0                | 5,768,519               |
| 0                 | 0                      | 70,000    | 145,612                        | 0                     | 31,559,062                            | 0                | 264,590                 |
| 450,082           | 0                      | 0         | 301                            | 0                     | 15,990,900                            | 0                | 1,144,000               |
| 371,117           | 0                      | 88,519    | 15,629                         | 0                     | 16,518,199                            | 0                | 2,776,000               |
| 0                 | 0                      | 0         | 0                              | 0                     | 8,249,258                             | 0                | 3,357,500               |
| 0                 | 0                      | 25,074    | 7,447                          | 0                     | 8,325,735                             | 0                | 520,000                 |
| 1,230,608         | 0                      | 0         | 0                              | 9,397                 | 20,518,307                            | 0                | 1,557,275               |
| 751,154           | 0                      | 0         | 0                              | 0                     | 8,789,225                             | 0                | 410,743                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 6,208,371                             | 0                | 1,015,347               |

Continued

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**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 | Other Current<br>Expenditures |
|--------------------|------------|-----------------------|----------------------------------------|--------------------------|-----------|----------------|-----------------------|-------------------------------|
| Franklin           | Warren     | \$2,160,313           | \$2,452,682                            | \$0                      | \$0       | \$0            | \$45,000              | \$183,400                     |
| Fremont            | Sandusky   | 1,332,571             | 4,154,288                              | 202,290                  | 16,598    | 0              | 695,079               | 11,622                        |
| Gahanna            | Franklin   | 2,231,658             | 5,043,635                              | 3,743,516                | 154,330   | 895,872        | 1,555,187             | 135,082                       |
| Garfield Heights   | Cuyahoga   | 6,978,316             | 9,023,710                              | 134,478                  | 170,201   | 0              | 0                     | 1,332,094                     |
| Geneva             | Ashtabula  | 557,695               | 1,556,909                              | 47,821                   | 0         | 0              | 58,146                | 0                             |
| Girard             | Trumbull   | 1,478,223             | 3,123,780                              | 26,833                   | 116,245   | 35             | 0                     | 0                             |
| Grandview Heights  | Franklin   | 1,253,717             | 3,613,285                              | 0                        | 0         | 1,006,863      | 667,597               | 116,326                       |
| Green              | Summit     | 2,783,546             | 885,942                                | 0                        | 184,668   | 0              | 0                     | 0                             |
| Greenville         | Darke      | 2,051,824             | 3,200,445                              | 2,074                    | 33,140    | 165,019        | 561,095               | 169,808                       |
| Grove City         | Franklin   | 3,730,631             | 5,323,612                              | 769,166                  | 263,602   | 0              | 470,595               | 0                             |
| Hamilton           | Butler     | 1,363,735             | 19,287,287                             | 667,785                  | 1,059,445 | 0              | 1,392,703             | 6,054,111                     |
| Harrison           | Hamilton   | 938,940               | 1,724,857                              | 7,233                    | 8,806     | 0              | 47,502                | 0                             |
| Heath              | Licking    | 1,180,029             | 2,891,798                              | 255,327                  | 52,500    | 0              | 766,805               | 0                             |
| Highland Heights   | Cuyahoga   | 1,977,055             | 4,349,126                              | 268,345                  | 0         | 13,061         | 169,712               | 924,300                       |
| Hillard            | Franklin   | 3,184,456             | 5,850,795                              | 890,035                  | 119,086   | 0              | 2,252,464             | 766,297                       |
| Hillsboro          | Highland   | 1,235,033             | 2,669,466                              | 30,829                   | 21,732    | 0              | 0                     | 396                           |
| Hubbard            | Trumbull   | 327,268               | 1,352,762                              | 4,524                    | 13,615    | 0              | 3,363                 | 0                             |
| Huber Heights      | Montgomery | 3,017,299             | 707,349                                | 960,001                  | 0         | 0              | 0                     | 0                             |
| Hudson             | Summit     | 3,972,483             | 3,331,559                              | 1,232,312                | 264,091   | 0              | 0                     | 0                             |
| Huron              | Erie       | 904,051               | 1,857,379                              | 67,268                   | 0         | 0              | 0                     | 419,071                       |
| Independence       | Cuyahoga   | 3,673,197             | 6,778,496                              | 2,378,175                | 94,848    | 795,876        | 2,349,400             | 473,105                       |
| Ironton            | Lawrence   | 1,545,999             | 1,886,702                              | 0                        | 6,241     | 42,431         | 0                     | 0                             |
| Jackson            | Jackson    | 97,386                | 1,560,715                              | 0                        | 0         | 91,218         | 0                     | 0                             |
| Kent               | Portage    | 2,046,495             | 3,128,950                              | 1,184,196                | 270,464   | 0              | 0                     | 0                             |
| Kettering          | Montgomery | 10,082,346            | 17,179,083                             | 0                        | 0         | 0              | 0                     | 2,709,322                     |
| Lakewood           | Cuyahoga   | 8,150,675             | 15,475,458                             | 2,653,060                | 760,203   | 0              | 1,930,211             | 4,340,840                     |
| Lancaster          | Fairfield  | \$5,641,952           | 12,366,330                             | 160,297                  | 223,568   | 0              | 0                     | 0                             |
| Lebanon            | Warren     | 1,913,978             | 2,760,413                              | 704,102                  | 6,003     | 0              | 413,163               | 0                             |
| Lima               | Allen      | 6,763,330             | 12,988,400                             | 720,646                  | 0         | 1,614,270      | 887,891               | 0                             |
| Logan              | Hocking    | 524,065               | 1,781,984                              | 14,278                   | 266,480   | 442,309        | 156,065               | 24,093                        |
| London             | Madison    | 781,008               | 1,479,513                              | 0                        | 3,419     | 33,999         | 191,642               | 0                             |
| Lorain             | Lorain     | 6,641,630             | 14,621,542                             | 499,371                  | 275,899   | 0              | 1,090,889             | 0                             |
| Louisville         | Stark      | 749,920               | 1,579,277                              | 172,599                  | 50,508    | 0              | 353,239               | 45,156                        |
| Loveland           | Hamilton   | 1,299,470             | 1,973,704                              | 208,903                  | 0         | 0              | 0                     | 0                             |
| Lyndhurst          | Cuyahoga   | 3,305,539             | 5,410,131                              | 409,678                  | 47,365    | 0              | 726,972               | 1,245,842                     |
| Macedonia          | Summit     | 2,275,435             | 3,791,499                              | 425,696                  | 163,901   | 318,977        | 13,218                | 582,617                       |
| Mansfield          | Richland   | 6,274,303             | 928,076                                | 467,741                  | 58,500    | 0              | 527,494               | 0                             |
| Maple Heights      | Cuyahoga   | 2,596,379             | 7,760,697                              | 619,351                  | 81,084    | 0              | 1,503,985             | 1,141,133                     |
| Marietta           | Washington | 3,925,784             | 3,896,282                              | 0                        | 361,073   | 0              | 0                     | 0                             |
| Marion             | Marion     | 3,222,790             | 10,739,616                             | 355,187                  | 0         | 326,918        | 535,958               | 0                             |
| Martins Ferry      | Belmont    | 436,023               | 1,013,172                              | 0                        | 28,350    | 138            | 0                     | 0                             |
| Marysville         | Union      | 1,847,309             | 5,050,746                              | 452,014                  | 304,457   | 0              | 239,480               | 0                             |
| Mason City         | Warren     | 9,056,710             | 3,603,294                              | 1,666,254                | 0         | 2,868,959      | 2,122,965             | 400                           |
| Massillon          | Stark      | 5,248,651             | 7,352,334                              | 0                        | 483,602   | 842,410        | 0                     | 363,980                       |
| Maumee             | Lucas      | 2,366,186             | 7,402,766                              | 453,808                  | 150,897   | 2,098,584      | 1,256,182             | 949,100                       |
| Mayfield Heights   | Cuyahoga   | 1,829,358             | 7,670,710                              | 562,257                  | 201,854   | 904,595        | 985,922               | 611,506                       |
| Medina             | Medina     | 3,213,885             | 2,294,467                              | 480,565                  | 72,058    | 0              | 0                     | 0                             |
| Mentor             | Lake       | 7,254,548             | 15,827,268                             | 2,812,930                | 0         | 6,765,589      | 5,893,284             | 0                             |
| Mentor-On-The-Lake | Lake       | 519,225               | 711,536                                | 0                        | 47,204    | 262,887        | 35,976                | 324,187                       |
| Miamisburg         | Montgomery | 2,790,779             | 5,943,256                              | 779,392                  | 19,858    | 270,323        | 1,407,293             | 784,303                       |
| Middleburg Hts     | Cuyahoga   | 5,362,934             | 5,969,775                              | 598,079                  | 29,847    | 0              | 0                     | 716,221                       |
| Middletown         | Butler     | 4,040,487             | 17,189,793                             | 761,259                  | 550,102   | 0              | 1,013,859             | 1,649,393                     |
| Milford            | Clermont   | 1,060,882             | 1,552,007                              | 95,077                   | 22,506    | 263,523        | 0                     | 244,750                       |
| Monroe             | Butler     | 1,337,545             | 286,921                                | 0                        | 196,073   | 414,588        | 2,936                 | 0                             |
| Montgomery         | Hamilton   | 2,498,173             | 2,086,035                              | 477,020                  | 39,680    | 0              | 511,310               | 0                             |
| Moraine            | Montgomery | 4,132,118             | 6,855,891                              | 155,996                  | 150,502   | 465,182        | 140,396               | 327,151                       |
| Mount Healthy      | Hamilton   | 564,042               | 1,122,563                              | 82,144                   | 0         | 0              | 233,885               | 359,690                       |
| Mount Vernon       | Knox       | 3,688,524             | 3,703,136                              | 21,184                   | 286,950   | 90,479         | 323,467               | 0                             |
| Munroe Falls       | Summit     | 643,721               | 857,643                                | 0                        | 35,362    | 174,901        | 25,146                | 0                             |
| Napoleon           | Henry      | 771,654               | 2,000,650                              | 78,107                   | 87,882    | 0              | 0                     | 0                             |
| Nelsonville        | Athens     | 409,770               | 861,084                                | 0                        | 4,642     | 8              | 0                     | 0                             |
| New Carlisle       | Clark      | 509,711               | 600,015                                | 53,654                   | 0         | 0              | 49,997                | 0                             |
| New Philadelphia   | Tuscarawas | 1,689,538             | 2,913,827                              | 0                        | 280,533   | 51,725         | 536,237               | 0                             |
| Newark             | Licking    | 6,009,806             | 15,988,060                             | 1,241,366                | 2,165,425 | 0              | 0                     | 0                             |
| North Canton       | Stark      | 5,749,746             | 2,677,566                              | 286,643                  | 79,830    | 1,500          | 948,763               | 359,336                       |
| North Olmsted      | Cuyahoga   | 4,006,279             | 10,551,604                             | 0                        | 442,111   | 2,692,421      | 0                     | 0                             |
| North Ridgeville   | Lorain     | 2,028,959             | 4,683,871                              | 1,103,637                | 252,719   | 0              | 197,702               | 0                             |
| North Royalton     | Cuyahoga   | 2,296,777             | 4,072,316                              | 829,845                  | 186,319   | 0              | 410,371               | 1,456,464                     |

| Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Other<br>Expenditures | Total<br>General Fund<br>Expenditures | Special<br>Items | Other Financing<br>Uses |
|-------------------|------------------------|-----------|--------------------------------|-----------------------|---------------------------------------|------------------|-------------------------|
| \$23,850          | \$0                    | \$0       | \$0                            | \$0                   | \$4,865,245                           | \$0              | \$2,101,699             |
| 0                 | 0                      | 0         | 0                              | 0                     | 6,412,448                             | 0                | 501,481                 |
| 4,173,174         | 0                      | 131,169   | 89,980                         | 0                     | 18,153,603                            | 0                | 1,790,480               |
| 0                 | 0                      | 118,585   | 6,168                          | 0                     | 17,763,552                            | 0                | 1,434,677               |
| 0                 | 0                      | 3,974     | 415                            | 0                     | 2,224,960                             | 0                | 705,322                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 4,745,116                             | 0                | 0                       |
| 46,165            | 0                      | 14,534    | 9,575                          | 0                     | 6,728,062                             | 0                | 87,140                  |
| 0                 | 0                      | 0         | 19,500                         | 0                     | 3,873,656                             | 0                | 4,953,500               |
| 1,559,166         | 0                      | 36,412    | 0                              | 0                     | 7,778,983                             | 0                | 1,129,321               |
| 8,433,272         | 0                      | 565,660   | 31,644                         | 0                     | 19,588,182                            | 0                | 50,000                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 29,825,066                            | 0                | 224,163                 |
| 82,384            | 0                      | 49,792    | 1,399                          | 0                     | 2,860,913                             | 0                | 1,959,317               |
| 0                 | 0                      | 0         | 0                              | 0                     | 5,146,459                             | 0                | 718,200                 |
| 29,949            | 0                      | 741       | 159                            | 0                     | 7,732,448                             | 0                | 275,000                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 13,063,133                            | 0                | 11,714                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,957,456                             | 0                | 432,000                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,701,532                             | 0                | 696,863                 |
| 0                 | 0                      | 49,779    | 3,198                          | 0                     | 4,737,626                             | 0                | 5,993,021               |
| 198,868           | 0                      | 0         | 0                              | 0                     | 8,999,313                             | 0                | 7,725,210               |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,247,769                             | 0                | 861,533                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 16,543,097                            | 0                | 4,410,000               |
| 0                 | 0                      | 91,477    | 78,904                         | 0                     | 3,651,754                             | 0                | 287,777                 |
| 0                 | 0                      | 94,728    | 8,705                          | 0                     | 1,852,752                             | 0                | 260,133                 |
| 611,622           | 0                      | 0         | 0                              | 0                     | 7,241,727                             | 0                | 0                       |
| 0                 | 0                      | 0         | 0                              | 0                     | 29,970,751                            | 0                | 11,332,160              |
| 0                 | 0                      | 331,490   | 7,886                          | 0                     | 33,649,823                            | 0                | 1,735,000               |
| 0                 | 0                      | 0         | 0                              | 0                     | 18,392,147                            | 0                | 1,555,237               |
| 0                 | 0                      | 326       | 990                            | 0                     | 5,798,975                             | 0                | 52,326                  |
| 163,205           | 0                      | 485,181   | 17,867                         | 0                     | 23,640,790                            | 0                | 330,778                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,209,274                             | 0                | 4,477                   |
| 0                 | 0                      | 0         | 0                              | 0                     | 2,489,581                             | 0                | 182,657                 |
| 0                 | 18,420                 | 19,982    | 1,451                          | 0                     | 23,169,184                            | 0                | 1,708,774               |
| 0                 | 0                      | 34,762    | 4,107                          | 0                     | 2,989,568                             | 0                | 478,185                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,482,077                             | 0                | 68,551                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 11,145,527                            | 0                | 1,180,000               |
| 0                 | 0                      | 0         | 0                              | 0                     | 7,571,343                             | 0                | 280,000                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 8,256,114                             | 0                | 410,017                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 13,702,629                            | 0                | 772,500                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 8,183,139                             | 0                | 74,410                  |
| 129,241           | 0                      | 0         | 0                              | 0                     | 15,309,710                            | 0                | 1,140,333               |
| 0                 | 0                      | 11,175    | 825                            | 0                     | 1,489,683                             | 0                | 267,374                 |
| 58,150            | 0                      | 23,341    | 2,077                          | 0                     | 7,977,574                             | 0                | 1,429,409               |
| 12,677            | 0                      | 0         | 108,633                        | 0                     | 19,439,892                            | 0                | 0                       |
| 0                 | 0                      | 28,743    | 8,235                          | 0                     | 14,327,955                            | 0                | 1,202,998               |
| 0                 | 0                      | 0         | 0                              | 0                     | 14,677,523                            | 0                | 542,600                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 12,766,202                            | 0                | 3,325,000               |
| 19,598            | 0                      | 0         | 967                            | 0                     | 6,081,540                             | 0                | 40,438                  |
| 8,744,368         | 0                      | 10,000    | 0                              | 0                     | 47,307,987                            | 0                | 17,348                  |
| 102,294           | 0                      | 7,188     | 801                            | 0                     | 2,011,298                             | 0                | 125,164                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 11,995,204                            | 0                | 451,918                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 12,676,856                            | 0                | 725,000                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 25,204,893                            | 0                | 192,160                 |
| 42,768            | 0                      | 0         | 0                              | 0                     | 3,281,513                             | 0                | 520,080                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 2,238,063                             | 0                | 2,044,649               |
| 0                 | 0                      | 0         | 0                              | 0                     | 5,612,218                             | 0                | 2,067,891               |
| 0                 | 0                      | 0         | 0                              | 0                     | 12,227,236                            | 0                | 4,435,000               |
| 44,434            | 0                      | 2,260     | 786                            | 0                     | 2,409,804                             | 0                | 235,599                 |
| 0                 | 0                      | 7,195     | 20,680                         | 0                     | 8,141,615                             | 0                | 601,371                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,736,773                             | 0                | 0                       |
| 0                 | 0                      | 0         | 0                              | 0                     | 2,938,293                             | 0                | 1,864,129               |
| 0                 | 0                      | 54,425    | 29,752                         | 0                     | 1,359,681                             | 0                | 5,000                   |
| 15,416            | 0                      | 59,583    | 11,065                         | 0                     | 1,299,441                             | 0                | 0                       |
| 378,196           | 0                      | 11,655    | 9,734                          | 0                     | 5,871,445                             | 0                | 75,048                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 25,404,657                            | 0                | 1,353,540               |
| 0                 | 0                      | 0         | 13,344                         | 0                     | 10,116,728                            | 0                | 4,380,000               |
| 0                 | 0                      | 2,108     | 4,798                          | 0                     | 17,699,321                            | 0                | 73,205                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 8,266,888                             | 0                | 331,000                 |
| 142,907           | 0                      | 41,262    | 4,494                          | 0                     | 9,440,755                             | 0                | 926,000                 |

Continued



**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City               | County     | General Government | Security of Persons and Property | Community Environment | Health     | Transportation | Leisure Activities | Other Current Expenditures |
|--------------------|------------|--------------------|----------------------------------|-----------------------|------------|----------------|--------------------|----------------------------|
| Northwood          | Wood       | \$1,273,704        | \$2,371,035                      | \$119,716             | \$7,923    | \$182,382      | \$77,677           | \$31,182                   |
| Norton             | Summit     | 1,477,804          | 1,709,163                        | 256,905               | 0          | 0              | 182,989            | 0                          |
| Norwalk            | Huron      | 1,904,469          | 3,456,381                        | 32,445                | 113,525    | 0              | 0                  | 0                          |
| Norwood            | Hamilton   | 3,326,857          | 10,419,418                       | 355,927               | 409,557    | 126,653        | 0                  | 827,698                    |
| Oakwood            | Montgomery | 2,200,588          | 3,587,607                        | 451,422               | 0          | 0              | 0                  | 0                          |
| Oberlin            | Lorain     | 2,327,172          | 1,892,422                        | 330,722               | 112,426    | 135,566        | 411,837            | 0                          |
| Olmstead Falls     | Cuyahoga   | 1,446,482          | 2,101,242                        | 292,037               | 24,682     | 391,097        | 995                | 0                          |
| Ontario            | Richland   | 1,117,411          | 1,820,764                        | 29,881                | 0          | 21,085         | 90,357             | 0                          |
| Oregon             | Lucas      | 2,807,872          | 6,716,155                        | 553,109               | 368,088    | 2,091,219      | 7,040              | 0                          |
| Orrville           | Wayne      | 877,044            | 1,748,020                        | 0                     | 203,411    | 403,433        | 260,331            | 0                          |
| Oxford             | Butler     | 1,420,844          | 3,620,767                        | 590,561               | 119,514    | 0              | 1,001,366          | 0                          |
| Painesville        | Lake       | 2,515,651          | 6,604,653                        | 630,565               | 100,100    | 1,602,912      | 878,756            | 0                          |
| Parma              | Cuyahoga   | 11,947,038         | 17,978,990                       | 562,506               | 265,531    | 0              | 1,699,050          | 0                          |
| Parma Heights      | Cuyahoga   | 2,058,268          | 6,623,229                        | 1,825,653             | 235,257    | 33,665         | 273,631            | 892,801                    |
| Pataskala          | Licking    | 794,998            | 292,322                          | 389,491               | 29,488     | 0              | 0                  | 0                          |
| Pepper Pike        | Cuyahoga   | 1,283,501          | 2,587,339                        | 192,647               | 30,187     | 1,418,390      | 0                  | 1,361,882                  |
| Perrysburg         | Wood       | 2,958,153          | 4,657,357                        | 430,091               | 26,847     | 881,205        | 1,049,267          | 0                          |
| Pickerington       | Fairfield  | 2,189,142          | 48,453                           | 1,058,507             | 105,265    | 0              | 0                  | 0                          |
| Piqua              | Miami      | 1,109,423          | 6,547,484                        | 33,567                | 301,939    | 0              | 488,074            | 0                          |
| Port Clinton       | Ottawa     | 1,127,108          | 1,583,815                        | 7,033                 | 208,238    | 0              | 219,322            | 0                          |
| Portsmouth         | Scioto     | 2,955,067          | 6,258,671                        | 244,410               | 484,252    | 1,521,921      | 0                  | 0                          |
| Powell             | Delaware   | 959,536            | 1,335,770                        | 487,558               | 0          | 541,772        | 38,876             | 0                          |
| Ravenna            | Portage    | 1,207,910          | 3,965,116                        | 268,923               | 193,955    | 0              | 0                  | 824,060                    |
| Reading            | Hamilton   | 1,323,104          | 3,874,295                        | 158,219               | 53,180     | 7,791          | 480,070            | 363,989                    |
| Reynoldsburg       | Franklin   | 2,679,291          | 5,633,416                        | 1,007,113             | 153,435    | 0              | 858,586            | 0                          |
| Rittman            | Wayne      | 578,469            | 1,036,375                        | 0                     | 85,696     | 309,896        | 382,303            | 214,908                    |
| Riverside          | Montgomery | 2,137,630          | 299,239                          | 283,258               | 0          | 0              | 46,876             | 0                          |
| Rocky River        | Cuyahoga   | 4,544,926          | 7,109,316                        | 806,798               | 64,279     | 599,575        | 352,892            | 0                          |
| Rossford           | Wood       | 1,192,746          | 1,889,631                        | 0                     | 0          | 533,818        | 11,092             | 218,480                    |
| Salem              | Columbiana | 848,082            | 2,720,098                        | 149,301               | 0          | 59,362         | 0                  | 0                          |
| Sandusky           | Erie       | 4,503,710          | 8,329,155                        | 1,893,214             | 273,886    | 0              | 0                  | 0                          |
| Seven Hills        | Cuyahoga   | 1,040,297          | 2,288,720                        | 248,917               | 37,448     | 911,511        | 99,792             | 18,896                     |
| Shaker Heights     | Cuyahoga   | 5,961,161          | 14,118,406                       | 3,809,790             | 532,022    | 806,687        | 3,654,456          | 4,540,048                  |
| Sharonville        | Hamilton   | 3,000,553          | 4,932,547                        | 477,303               | 319,203    | 0              | 2,566,192          | 468,046                    |
| Sheffield Lake     | Lorain     | 639,014            | 1,363,461                        | 101,753               | 27,447     | 5,238          | 38,808             | 0                          |
| Shelby             | Richland   | 973,710            | 2,120,235                        | 0                     | 0          | 0              | 0                  | 0                          |
| Sidney             | Shelby     | 1,578,802          | 8,928,996                        | 898,295               | 83,711     | 0              | 1,246,529          | 0                          |
| Silverton          | Hamilton   | 619,792            | 1,071,062                        | 21,587                | 4,362      | 420            | 70,564             | 184,426                    |
| Solon              | Cuyahoga   | 5,315,319          | 10,330,912                       | 2,066,196             | 105,461    | 3,238,353      | 0                  | 1,465,520                  |
| South Euclid       | Cuyahoga   | 2,400,426          | 6,757,965                        | 876,859               | 168,765    | 950,041        | 467,343            | 992,738                    |
| Springboro         | Warren     | 3,249,602          | 2,139,311                        | 739,251               | 6,343      | 0              | 320,075            | 0                          |
| Springdale         | Hamilton   | 3,188,394          | 6,037,625                        | 400,556               | 212,830    | 935,236        | 1,293,787          | 277,990                    |
| Springfield        | Clark      | 9,937,089          | 18,721,034                       | 334,374               | 67,725     | 354,533        | 2,152,694          | 0                          |
| St. Bernard        | Hamilton   | 2,493,627          | 4,656,267                        | 0                     | 150,069    | 265,067        | 420,552            | 2,013,582                  |
| St. Clairsville    | Belmont    | 295,791            | 2,897                            | 0                     | 30,982     | 0              | 0                  | 0                          |
| St. Marys          | Auglaize   | 760,000            | 1,923,731                        | 7,985                 | 10,477     | 0              | 200,446            | 0                          |
| Stow               | Summit     | 4,297,419          | 7,388,514                        | 1,132,317             | 338,835    | 737,808        | 1,426,232          | 3,863                      |
| Streetsboro        | Portage    | 1,569,443          | 3,629,569                        | 663,424               | 0          | 0              | 162,330            | 720,017                    |
| Strongsville       | Cuyahoga   | 4,255,456          | 6,904,082                        | 1,347,534             | 991,802    | 0              | 299,187            | 2,341,302                  |
| Sylvania           | Lucas      | 2,885,830          | 3,373,464                        | 313,746               | 243,708    | 215,655        | 742,015            | 474,729                    |
| Tallmadge          | Summit     | 2,667,992          | 2,956,555                        | 378,898               | 106,068    | 349,014        | 453,197            | 0                          |
| Tiffin             | Seneca     | 1,977,629          | 5,942,895                        | 158,070               | 158,013    | 18,000         | 0                  | 0                          |
| Tipp City          | Miami      | 1,248,630          | 2,470,033                        | 197,643               | 0          | 0              | 362,448            | 174,405                    |
| Toledo             | Lucas      | 18,649,000         | 140,380,000                      | 4,791,000             | 13,890,000 | 0              | 4,409,000          | 1,729,000                  |
| Toronto            | Jefferson  | 367,084            | 1,153,835                        | 13,335                | 28,287     | 11,549         | 0                  | 0                          |
| Trenton            | Butler     | 410,076            | 1,472,922                        | 228,063               | 0          | 0              | 0                  | 0                          |
| Trotwood           | Montgomery | 2,405,893          | 4,843,740                        | 656,721               | 0          | 293,008        | 385,638            | 0                          |
| Troy               | Miami      | 4,027,664          | 8,025,594                        | 894,679               | 0          | 0              | 1,713,550          | 1,888,840                  |
| Twinsburg          | Summit     | 2,579,860          | 6,329,463                        | 1,581,708             | 222,238    | 3,016,994      | 1,551,543          | 0                          |
| Uhrichsville       | Tuscarawas | 415,677            | 898,518                          | 0                     | 5,207      | 0              | 0                  | 0                          |
| Union              | Montgomery | 394,602            | 0                                | 0                     | 0          | 0              | 0                  | 0                          |
| University Heights | Cuyahoga   | 1,476,244          | 5,640,241                        | 712,624               | 44,681     | 346,598        | 327,645            | 969,656                    |
| Upper Arlington    | Franklin   | 6,322,441          | 11,815,251                       | 719,420               | 0          | 0              | 2,257,938          | 1,201,211                  |
| Upper Sandusky     | Wyandot    | 1,132,807          | 1,316,536                        | 46,846                | 51,864     | 0              | 0                  | 0                          |
| Urbana             | Champaign  | 1,136,159          | 3,195,136                        | 74,051                | 50,995     | 10,436         | 239,977            | 122,403                    |
| Vandalia           | Montgomery | 4,257,820          | 5,080,363                        | 0                     | 0          | 720,566        | 2,652,922          | 1,318,848                  |
| Vermilion          | Erie       | 1,435,258          | 1,795,822                        | 138,777               | 0          | 0              | 145,290            | 0                          |
| Wadsworth          | Medina     | 2,776,777          | 3,747,678                        | 225,102               | 163,279    | 0              | 758,083            | 256                        |

| Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Other<br>Expenditures | Total<br>General Fund<br>Expenditures | Special<br>Items | Other Financing<br>Uses |
|-------------------|------------------------|-----------|--------------------------------|-----------------------|---------------------------------------|------------------|-------------------------|
| \$0               | \$0                    | \$0       | \$0                            | \$0                   | \$4,063,619                           | \$0              | \$140,000               |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,626,861                             | 0                | 518,333                 |
| 38,134            | 0                      | 0         | 0                              | 0                     | 5,544,954                             | 0                | 1,384,791               |
| 0                 | 0                      | 0         | 0                              | 0                     | 15,466,110                            | 0                | 2,643,329               |
| 3,010,886         | 0                      | 0         | 87,506                         | 0                     | 9,338,009                             | 0                | 2,522,821               |
| 0                 | 0                      | 0         | 0                              | 0                     | 5,210,145                             | 0                | 258,100                 |
| 34,507            | 0                      | 67,508    | 9,614                          | 0                     | 4,368,164                             | 0                | 78,726                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,079,498                             | 0                | 115,100                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 12,543,483                            | 0                | 2,057,019               |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,492,239                             | 0                | 1,123,476               |
| 0                 | 0                      | 10,354    | 2,723                          | 0                     | 6,766,129                             | 0                | 2,976,763               |
| 0                 | 0                      | 0         | 13,700                         | 0                     | 12,346,337                            | 0                | 572,000                 |
| 0                 | 0                      | 0         | 16,050                         | 0                     | 32,469,165                            | 0                | 3,257,640               |
| 0                 | 0                      | 0         | 3,050                          | 74,146                | 12,019,700                            | 0                | 250,000                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,506,299                             | 0                | 0                       |
| 0                 | 0                      | 0         | 0                              | 0                     | 6,873,946                             | 0                | 567,958                 |
| 0                 | 0                      | 0         | 1,647                          | 0                     | 10,004,567                            | 0                | 4,879,000               |
| 0                 | 0                      | 11,645    | 2,131                          | 0                     | 3,415,143                             | 0                | 2,298,864               |
| 988,933           | 0                      | 16,208    | 0                              | 0                     | 9,485,628                             | 0                | 861,447                 |
| 0                 | 0                      | 12,128    | 3,154                          | 0                     | 3,160,798                             | 0                | 683,615                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 11,464,321                            | 0                | 114,490                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,363,512                             | 0                | 523,400                 |
| 0                 | 0                      | 2,589     | 10,452                         | 0                     | 6,473,005                             | 0                | 233,444                 |
| 0                 | 0                      | 0         | 13,823                         | 0                     | 6,274,471                             | 0                | 37,590                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 10,331,841                            | 0                | 891,113                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 2,607,647                             | 0                | 4,572                   |
| 220,575           | 0                      | 0         | 0                              | 0                     | 2,987,578                             | 0                | 4,064,608               |
| 0                 | 0                      | 1,117     | 46                             | 0                     | 13,478,949                            | 0                | 2,984,969               |
| 0                 | 0                      | 48,073    | 5,685                          | 0                     | 3,899,525                             | 0                | 393,944                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,776,843                             | 0                | 730,534                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 14,999,965                            | 0                | 1,393,538               |
| 0                 | 0                      | 0         | 0                              | 0                     | 4,645,581                             | 0                | 66,611                  |
| 0                 | 0                      | 0         | 0                              | 0                     | 33,422,570                            | 0                | 6,615,606               |
| 0                 | 0                      | 0         | 0                              | 0                     | 11,763,844                            | 0                | 2,044,900               |
| 0                 | 0                      | 6,454     | 1,594                          | 0                     | 2,183,769                             | 0                | 113,953                 |
| 0                 | 0                      | 3,173     | 139                            | 0                     | 3,097,257                             | 0                | 455,900                 |
| 30,302            | 0                      | 0         | 0                              | 0                     | 12,766,635                            | 0                | 535,000                 |
| 0                 | 0                      | 6,660     | 859                            | 0                     | 1,979,732                             | 0                | 133,284                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 22,521,761                            | 0                | 10,269,103              |
| 0                 | 0                      | 5,046     | 14,503                         | 0                     | 12,633,686                            | 0                | 348,103                 |
| 0                 | 0                      | 5,296     | 315                            | 0                     | 6,460,193                             | 0                | 581,368                 |
| 201,893           | 0                      | 13,553    | 0                              | 0                     | 12,561,864                            | 0                | 1,965,052               |
| 0                 | 0                      | 0         | 0                              | 0                     | 31,567,449                            | 600,000          | 930,947                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 9,999,164                             | 0                | 1,100,151               |
| 4,187             | 0                      | 3,933     | 383                            | 0                     | 338,173                               | 0                | 932,048                 |
| 0                 | 0                      | 250,000   | 23,061                         | 0                     | 3,175,700                             | 0                | 1,651,565               |
| 178,466           | 0                      | 0         | 0                              | 0                     | 15,503,454                            | 0                | 596,032                 |
| 81,692            | 0                      | 5,000     | 0                              | 0                     | 6,831,475                             | 0                | 128,500                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 16,139,363                            | 0                | 5,852,655               |
| 0                 | 0                      | 0         | 0                              | 0                     | 8,249,147                             | 0                | 238,838                 |
| 68,050            | 0                      | 0         | 0                              | 0                     | 6,979,774                             | 0                | 2,967,750               |
| 0                 | 0                      | 73,067    | 0                              | 0                     | 8,327,674                             | 0                | 1,989,008               |
| 76,692            | 0                      | 0         | 0                              | 0                     | 4,529,851                             | 0                | 475,000                 |
| 641,000           | 0                      | 1,823,000 | 1,325,000                      | 0                     | 187,637,000                           | 0                | 35,272,000              |
| 0                 | 0                      | 0         | 0                              | 0                     | 1,574,090                             | 0                | 271,896                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 2,111,061                             | 0                | 21,700                  |
| 177,976           | 0                      | 21,333    | 0                              | 0                     | 8,784,309                             | 0                | 618,600                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 16,550,327                            | 0                | 2,164,153               |
| 826               | 0                      | 0         | 0                              | 0                     | 15,282,632                            | 0                | 995,116                 |
| 0                 | 0                      | 4,951     | 14,229                         | 0                     | 1,338,582                             | 0                | 321,700                 |
| 24,430            | 0                      | 0         | 2,327                          | 0                     | 421,359                               | 0                | 75,300                  |
| 0                 | 0                      | 1,948     | 0                              | 0                     | 9,519,637                             | 0                | 959,292                 |
| 1,326,541         | 0                      | 92,515    | 11,732                         | 0                     | 23,747,049                            | 0                | 5,405,169               |
| 11,395            | 0                      | 14,044    | 4,018                          | 0                     | 2,577,510                             | 0                | 0                       |
| 0                 | 0                      | 0         | 0                              | 0                     | 4,829,157                             | 0                | 325,000                 |
| 194,778           | 0                      | 61,971    | 0                              | 0                     | 14,287,268                            | 0                | 2,556,431               |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,515,147                             | 0                | 812,364                 |
| 8,300             | 0                      | 1,610     | 4,628                          | 0                     | 7,685,713                             | 0                | 250                     |

Continued

**General Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**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 | Other Current<br>Expenditures |
|----------------------|------------|-----------------------|----------------------------------------|--------------------------|-----------|----------------|-----------------------|-------------------------------|
| Wapakoneta           | Auglaize   | \$426,414             | \$2,101,096                            | \$59,651                 | \$315,008 | \$0            | \$0                   | \$0                           |
| Warren               | Trumbull   | 7,198,106             | 14,860,071                             | 1,611,897                | 417,382   | 0              | 626,762               | 0                             |
| Warrensville Heights | Cuyahoga   | 2,566,682             | 6,681,886                              | 451,817                  | 39,132    | 2,525,987      | 277,760               | 338,356                       |
| Washington           | Fayette    | 1,831,756             | 2,999,738                              | 737,982                  | 0         | 4,904          | 77,693                | 0                             |
| Wauseon              | Fulton     | 558,148               | 1,581,749                              | 427,158                  | 0         | 273,984        | 444,633               | 49,684                        |
| Waverly              | Pike       | 613,703               | 72,794                                 | 0                        | 1,470     | 51,152         | 4,059                 | 0                             |
| Wellston             | Jackson    | 513,311               | 883,273                                | 0                        | 0         | 0              | 0                     | 0                             |
| West Carrollton      | Montgomery | 1,385,077             | 3,784,593                              | 310,077                  | 0         | 0              | 571,464               | 99,757                        |
| Westerville          | Franklin   | 7,377,749             | 8,799,882                              | 2,054,743                | 46,113    | 0              | 0                     | 257,312                       |
| Westlake             | Cuyahoga   | 5,452,622             | 7,673,487                              | 927,371                  | 442,832   | 1,961,798      | 626,981               | 1,307,217                     |
| Whitehall            | Franklin   | 4,730,194             | 8,585,751                              | 187,612                  | 89,505    | 437,161        | 703,818               | 1,346,898                     |
| Wickliffe            | Lake       | 4,136,838             | 4,934,596                              | 153,178                  | 13,146    | 1,513,197      | 182,299               | 537,506                       |
| Willard              | Huron      | 736,648               | 2,275,755                              | 166,932                  | 25,407    | 21,247         | 0                     | 0                             |
| Willoughby           | Lake       | 5,563,473             | 9,021,949                              | 757,659                  | 358,299   | 0              | 919,290               | 1,002,052                     |
| Willoughby Hills     | Lake       | 1,141,320             | 3,146,065                              | 132,899                  | 0         | 0              | 65,997                | 0                             |
| Willowick            | Lake       | 1,551,051             | 3,098,125                              | 246,484                  | 86,837    | 197,215        | 857,180               | 752,149                       |
| Wilmington           | Clinton    | 3,301,406             | 475,863                                | 0                        | 0         | 0              | 0                     | 0                             |
| Wooster              | Wayne      | 2,865,185             | 7,598,756                              | 764,842                  | 140,855   | 1,017,259      | 1,783,469             | 0                             |
| Worthington          | Franklin   | 3,814,638             | 7,795,487                              | 517,815                  | 66,012    | 1,202,113      | 2,710,002             | 1,318,659                     |
| Wyoming              | Hamilton   | 2,369,809             | 1,981,330                              | 248,705                  | 63,026    | 503,366        | 48,398                | 504,687                       |
| Xenia                | Greene     | 2,331,223             | 9,427,917                              | 299,088                  | 70,285    | 248,972        | 459,369               | 0                             |
| Youngstown           | Mahoning   | 13,635,751            | 546,051                                | 792,845                  | 1,054,445 | 1,004,006      | 51,790                | 2,039,002                     |
| Zanesville           | Muskingum  | 3,509,491             | 3,436,414                              | 316,700                  | 56,330    | 0              | 604,722               | 0                             |

| Capital<br>Outlay | Inter-<br>governmental | Principal | Interest and<br>Fiscal Charges | Other<br>Expenditures | Total<br>General Fund<br>Expenditures | Special<br>Items | Other Financing<br>Uses |
|-------------------|------------------------|-----------|--------------------------------|-----------------------|---------------------------------------|------------------|-------------------------|
| \$0               | \$0                    | \$0       | \$0                            | \$0                   | \$2,902,169                           | \$0              | \$1,758,500             |
| 0                 | 0                      | 44,006    | 89,835                         | 33,590                | 24,881,649                            | 0                | 2,615,118               |
| 0                 | 0                      | 232,462   | 65,439                         | 0                     | 13,179,521                            | 0                | 13,000                  |
| 0                 | 31,500                 | 0         | 0                              | 0                     | 5,683,573                             | 0                | 75,453                  |
| 27,171            | 0                      | 0         | 0                              | 0                     | 3,362,527                             | 0                | 85,830                  |
| 8,710             | 0                      | 0         | 0                              | 0                     | 751,888                               | 0                | 579,444                 |
| 0                 | 0                      | 46,667    | 340                            | 0                     | 1,443,591                             | 0                | 139,882                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 6,150,968                             | 0                | 377,369                 |
| 0                 | 0                      | 475       | 1,017                          | 0                     | 18,537,291                            | 0                | 7,601,076               |
| 1,373,222         | 0                      | 0         | 0                              | 0                     | 19,765,530                            | 0                | 2,200,000               |
| 1,490,625         | 0                      | 67,190    | 4,558                          | 0                     | 17,643,312                            | 0                | 1,129,048               |
| 0                 | 0                      | 0         | 0                              | 0                     | 11,470,760                            | 0                | 309,126                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 3,225,989                             | 0                | 10,250                  |
| 82,876            | 0                      | 0         | 0                              | 0                     | 17,705,598                            | 0                | 2,408,457               |
| 0                 | 0                      | 49,382    | 9,326                          | 0                     | 4,544,989                             | 0                | 553,202                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 6,789,041                             | 0                | 545,000                 |
| 168,589           | 0                      | 0         | 13,192                         | 0                     | 3,959,050                             | 0                | 6,272,632               |
| 0                 | 0                      | 108,621   | 39,500                         | 0                     | 14,318,487                            | 0                | 860,772                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 17,424,726                            | 0                | 876,685                 |
| 0                 | 0                      | 2,900     | 8,339                          | 0                     | 5,730,560                             | 0                | 912,776                 |
| 0                 | 0                      | 0         | 0                              | 0                     | 12,836,854                            | 0                | 0                       |
| 132,036           | 0                      | 0         | 41,885                         | 0                     | 19,297,811                            | 0                | 15,058,896              |
| 0                 | 457,353                | 0         | 0                              | 0                     | 8,381,010                             | 0                | 3,298,994               |

**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

| City              | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|-------------------|------------|-----------------------|---------------------|----------------|-------------------------|------------------------|
| Akron             | Summit     | \$30,374,275          | \$100,774,470       | \$12,532,059   | \$21,913,831            | \$67,251,334           |
| Alliance          | Stark      | 1,493,119             | 6,830,817           | 0              | 351,965                 | 3,343,052              |
| Amherst           | Lorain     | 991,775               | 3,788,947           | 0              | 314,972                 | 1,725,403              |
| Ashland           | Ashland    | 8,340,862             | 0                   | 0              | 1,610,612               | 3,460,834              |
| Ashtabula         | Ashtabula  | 2,504,284             | 5,872,015           | 0              | 1,218,014               | 3,572,612              |
| Athens            | Athens     | 602,105               | 8,654,717           | 190,679        | 1,391,107               | 3,980,851              |
| Aurora            | Portage    | 3,476,572             | 9,972,685           | 1,023,571      | 363,153                 | 2,222,412              |
| Avon              | Lorain     | 2,671,095             | 6,181,819           | 0              | 516,302                 | 1,270,445              |
| Avon Lake         | Lorain     | 4,946,581             | 6,741,972           | 0              | 302,637                 | 2,767,016              |
| Barberton         | Summit     | 1,372,109             | 9,811,028           | 0              | 1,444,431               | 5,502,060              |
| Bay Village       | Cuyahoga   | 5,234,987             | 4,339,369           | 0              | 197,179                 | 3,924,583              |
| Beachwood         | Cuyahoga   | 3,376,597             | 15,911,583          | 0              | 841,764                 | 6,592,396              |
| Beavercreek       | Greene     | 8,957,014             | 0                   | 0              | 346,942                 | 6,317,645              |
| Bedford           | Cuyahoga   | 3,052,678             | 9,084,589           | 0              | 652,253                 | 2,692,894              |
| Bedford Heights   | Cuyahoga   | 3,959,669             | 8,382,406           | 36,628         | 2,412,516               | 1,558,895              |
| Bellbrook         | Greene     | 1,784,211             | 0                   | 0              | 133,485                 | 806,593                |
| Bellefontaine     | Logan      | 608,537               | 5,363,934           | 191,757        | 368,759                 | 2,080,829              |
| Bellevue          | Huron      | 760,793               | 3,358,051           | 0              | 361,763                 | 1,069,114              |
| Belpre            | Washington | 275,816               | 931,751             | 0              | 88,125                  | 936,813                |
| Berea             | Cuyahoga   | 4,279,047             | 8,180,722           | 222,484        | 5,823,306               | 6,825,904              |
| Bexley            | Franklin   | 1,691,209             | 5,515,779           | 0              | 547,767                 | 2,445,194              |
| Blue Ash          | Hamilton   | 2,262,022             | 19,609,372          | 669,641        | 1,228,620               | 3,415,976              |
| Bowling Green     | Wood       | 1,876,141             | 13,194,790          | 2,155,706      | 1,456,770               | 4,426,642              |
| Brecksville       | Cuyahoga   | 4,133,286             | 11,665,183          | 0              | 757,802                 | 2,776,961              |
| Broadview Heights | Cuyahoga   | 10,179,640            | 0                   | 0              | 1,355,914               | 3,210,017              |
| Brook Park        | Cuyahoga   | 2,381,452             | 21,904,475          | 281,358        | 1,714,850               | 8,904,998              |
| Brooklyn          | Cuyahoga   | 2,150,305             | 11,774,432          | 0              | 822,895                 | 1,669,861              |
| Brunswick         | Medina     | 1,877,786             | 7,926,691           | 0              | 1,609,278               | 4,147,681              |
| Bryan             | Williams   | 5,792,136             | 0                   | 0              | 154,035                 | 2,789,066              |
| Bucyrus           | Crawford   | 813,989               | 3,717,756           | 96,194         | 453,344                 | 1,918,225              |
| Cambridge         | Guernsey   | 1,516,744             | 4,219,884           | 0              | 441,176                 | 2,656,820              |
| Canfield          | Mahoning   | 2,847,206             | 0                   | 0              | 213,260                 | 1,486,116              |
| Canton            | Stark      | 3,796,530             | 37,675,217          | 0              | 8,543,008               | 9,198,241              |
| Celina            | Mercer     | 380,457               | 2,228,082           | 513,006        | 307,609                 | 2,532,063              |
| Centerville       | Montgomery | 11,625,368            | 0                   | 0              | 26,269                  | 1,940,402              |
| Chardon           | Geauga     | 1,064,337             | 2,508,444           | 954            | 931,599                 | 578,956                |
| Cheviot           | Hamilton   | 886,690               | 1,666,531           | 68,620         | 113,995                 | 877,773                |
| Chillicothe       | Ross       | 1,398,276             | 9,415,341           | 171,124        | 2,732,346               | 4,210,207              |
| Cincinnati        | Hamilton   | 331,539,000           | 0                   | 0              | 24,006,000              | 75,209,000             |
| Clayton           | Montgomery | 2,222,997             | 0                   | 0              | 264,812                 | 1,648,301              |
| Cleveland         | Cuyahoga   | 63,353,000            | 278,719,000         | 0              | 21,345,000              | 55,462,000             |
| Cleveland Heights | Cuyahoga   | 10,894,532            | 19,660,730          | 0              | 2,650,325               | 10,417,178             |
| Clyde             | Sandusky   | 0                     | 3,181,642           | 640,935        | 143,950                 | 869,546                |
| Columbus          | Franklin   | 45,660,000            | 438,993,000         | 0              | 60,938,000              | 86,992,000             |
| Conneaut          | Ashtabula  | 1,384,418             | 2,853,586           | 0              | 215,756                 | 2,061,404              |
| Cortland          | Trumbull   | 1,824,500             | 0                   | 0              | 163,200                 | 985,624                |
| Coshocton         | Coshocton  | 432,275               | 2,955,019           | 0              | 806,802                 | 1,780,982              |
| Cuyahoga Falls    | Summit     | 9,568,965             | 16,732,040          | 6,614,518      | 6,613,544               | 3,189,056              |
| Dayton            | Montgomery | 18,389,636            | 108,554,027         | 20,342,857     | 22,262,759              | 28,609,999             |
| Deer Park         | Hamilton   | 1,458,060             | 0                   | 0              | 0                       | 318,622                |
| Defiance          | Defiance   | 757,032               | 5,567,280           | 0              | 587,681                 | 1,911,937              |
| Delaware          | Delaware   | 1,393,088             | 9,832,755           | 0              | 1,705,364               | 4,355,608              |
| Dover             | Tuscarawas | 1,079,529             | 3,391,790           | 0              | 802,403                 | 2,162,986              |
| Dublin            | Franklin   | 2,879,064             | 52,082,014          | 6,401,815      | 4,836,920               | 5,129,215              |
| East Liverpool    | Columbiana | 921,942               | 2,788,861           | 0              | 84,131                  | 2,381,993              |
| East Palestine    | Columbiana | 970,204               | 0                   | 0              | 305,611                 | 876,157                |
| Eastlake          | Lake       | 5,183,761             | 6,630,774           | 249,643        | 749,245                 | 4,785,256              |
| Eaton             | Preble     | 635,637               | 2,859,663           | 963,946        | 78,689                  | 209,510                |
| Elyria            | Lorain     | 3,554,126             | 19,285,562          | 472,301        | 1,749,706               | 8,732,358              |

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

| Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues | Other<br>Financing<br>Sources |
|------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| \$12,786,836           | \$8,473,148                 | \$13,289,089         | \$267,395,042     | \$46,690,588                  |
| 72,263                 | 251,699                     | 1,296,750            | 13,639,665        | 1,975,416                     |
| 0                      | 420,083                     | 614,012              | 7,855,192         | 1,200,624                     |
| 0                      | 817,164                     | 283,229              | 14,512,701        | 3,729,810                     |
| 22,493                 | 168,752                     | 1,154,283            | 14,512,453        | 934,881                       |
| 18,751                 | 1,592,754                   | 859,514              | 17,290,478        | 809,148                       |
| 317,478                | 403,110                     | 477,091              | 18,256,072        | 2,727,570                     |
| 184,848                | 277,121                     | 1,757,053            | 12,858,683        | 12,207,486                    |
| 394,186                | 944,482                     | 419,811              | 16,516,685        | 8,686,906                     |
| 58,408                 | 124,520                     | 1,409,755            | 19,722,311        | 7,875,776                     |
| 31,506                 | 289,859                     | 251,322              | 14,268,805        | 7,731,653                     |
| 997,060                | 762,430                     | 1,258,137            | 29,739,967        | 2,839,783                     |
| 593,923                | 772,176                     | 596,471              | 17,584,171        | 2,237,914                     |
| 350,470                | 1,549,560                   | 488,573              | 17,871,017        | 7,446,222                     |
| 38,438                 | 617,241                     | 650,434              | 17,656,227        | 3,057,937                     |
| 2,308                  | 144,165                     | 102,103              | 2,972,865         | 644,846                       |
| 29,806                 | 829,698                     | 490,265              | 9,963,585         | 1,253,799                     |
| 1,452                  | 157,927                     | 465,430              | 6,174,530         | 697,117                       |
| 0                      | 194,819                     | 122,671              | 2,549,995         | 173,375                       |
| 600,987                | 2,189,987                   | 162,566              | 28,285,003        | 7,800,429                     |
| 891                    | 446,918                     | 128,097              | 10,775,855        | 822,634                       |
| 0                      | 881,190                     | 189,253              | 28,256,074        | 27,632,926                    |
| 40,495                 | 908,517                     | 1,007,127            | 25,066,188        | 18,784,940                    |
| 327,902                | 703,363                     | 940,260              | 21,304,757        | 7,494,589                     |
| 2,181,804              | 2,181,804                   | (192,672)            | 18,916,507        | 4,831,899                     |
| 4,282                  | 832,793                     | 1,102,958            | 37,127,166        | 4,573,724                     |
| 75,000                 | 780,770                     | 189,777              | 17,463,040        | 3,123,110                     |
| 135,899                | 1,280,048                   | 470,827              | 17,448,210        | 3,067,534                     |
| 117,922                | 966,586                     | 673,353              | 10,493,098        | 7,968,093                     |
| 9,113                  | 154,338                     | 350,624              | 7,513,583         | 504,381                       |
| 136,716                | 1,211,094                   | 933,695              | 11,116,129        | 1,035,522                     |
| 22,520                 | 775,467                     | 163,990              | 5,508,559         | 2,864,580                     |
| 0                      | 2,170,311                   | 9,544,312            | 70,927,619        | 286,221                       |
| 8,076                  | 451,680                     | 355,791              | 6,776,764         | 1,190,630                     |
| 667,587                | 310,452                     | 1,783,298            | 16,353,376        | 18,954,317                    |
| 169,979                | 251,040                     | 465,109              | 5,970,418         | 1,423,700                     |
| 0                      | 184,976                     | 114,024              | 3,912,609         | 253,336                       |
| 3,430                  | 3,077,953                   | 708,922              | 21,717,599        | 4,896,046                     |
| 3,762,000              | 9,331,000                   | 112,189,000          | 556,036,000       | 172,580,000                   |
| 22,765                 | 27,589                      | 72,769               | 4,259,233         | 2,124,052                     |
| 0                      | 39,416,000                  | 196,157,000          | 654,452,000       | 177,878,000                   |
| 1,169,775              | 3,879,949                   | 2,341,008            | 51,013,497        | 3,111,283                     |
| 51,487                 | 24,646                      | 739,550              | 5,651,756         | 1,137,170                     |
| 95,000                 | 46,926,000                  | 140,592,000          | 820,196,000       | 207,227,000                   |
| 192,303                | 408,916                     | 148,076              | 7,264,459         | 1,051,188                     |
| 0                      | 291,770                     | 54,177               | 3,319,271         | 98,440                        |
| 23,902                 | 79,497                      | 515,069              | 6,593,546         | 0                             |
| 262,204                | 1,424,896                   | 2,072,088            | 46,477,311        | 22,035,165                    |
| 1,033,045              | 4,203,805                   | 9,380,100            | 212,776,228       | 17,750,565                    |
| 11,549                 | 67,368                      | 155,287              | 2,010,886         | 0                             |
| 135,015                | 1,068,993                   | 512,710              | 10,540,648        | 1,636,709                     |
| 38,140                 | 2,642,164                   | 2,510,004            | 22,477,123        | 3,763,354                     |
| 0                      | 51,425                      | 289,354              | 7,777,487         | 24,492                        |
| 254,566                | 2,952,633                   | 2,268,128            | 76,804,355        | 25,133,276                    |
| 13,259                 | 656,310                     | 331,057              | 7,177,553         | 4,072,224                     |
| 1,520                  | 74,331                      | 154,475              | 2,382,298         | 449,100                       |
| 34,810                 | 499,187                     | 1,009,688            | 19,142,364        | 1,860,598                     |
| 68,740                 | 977,312                     | 86,552               | 5,880,049         | 1,501,025                     |
| 609,032                | 2,302,910                   | 423,593              | 37,129,588        | 771,846                       |

Continued

**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City               | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|--------------------|------------|-----------------------|---------------------|----------------|-------------------------|------------------------|
| Englewood          | Montgomery | \$1,617,545           | \$5,113,460         | \$0            | \$787,043               | \$2,676,904            |
| Euclid             | Cuyahoga   | 27,489,246            | 0                   | 0              | 4,769,455               | 5,272,087              |
| Fairborn           | Greene     | 2,842,802             | 6,150,816           | 0              | 3,368,475               | 4,938,871              |
| Fairfield          | Butler     | 23,392,077            | 0                   | 0              | 645,196                 | 4,803,384              |
| Fairlawn           | Summit     | 961,954               | 7,175,461           | 0              | 344,946                 | 1,682,831              |
| Fairview Park      | Cuyahoga   | 3,857,825             | 4,958,586           | 0              | 541,180                 | 3,164,482              |
| Findlay            | Hancock    | 2,826,806             | 14,002,165          | 0              | 916,668                 | 5,458,852              |
| Forest Park        | Hamilton   | 4,548,071             | 5,847,075           | 1,308,014      | 981,194                 | 1,648,577              |
| Fostoria           | Seneca     | 837,246               | 5,296,496           | 0              | 518,086                 | 1,351,119              |
| Franklin           | Warren     | 1,411,659             | 4,868,815           | 0              | 234,489                 | 2,121,051              |
| Fremont            | Sandusky   | 904,605               | 7,237,731           | 0              | 516,913                 | 2,238,190              |
| Gahanna            | Franklin   | 1,733,151             | 12,381,265          | 645,450        | 828,904                 | 6,028,836              |
| Garfield Heights   | Cuyahoga   | 7,605,799             | 9,202,368           | 0              | 1,702,911               | 4,596,174              |
| Geneva             | Ashtabula  | 533,542               | 1,586,636           | 0              | 153,179                 | 1,140,174              |
| Girard             | Trumbull   | 644,544               | 2,733,146           | 0              | 531,924                 | 3,225,158              |
| Grandview Heights  | Franklin   | 1,499,012             | 3,354,944           | 0              | 644,704                 | 1,568,948              |
| Green              | Summit     | 3,560,983             | 6,867,386           | 0              | 223,479                 | 3,026,095              |
| Greenville         | Darke      | 1,809,584             | 3,893,491           | 0              | 406,389                 | 1,946,541              |
| Grove City         | Franklin   | 2,627,857             | 14,458,885          | 723,303        | 1,653,811               | 4,481,523              |
| Hamilton           | Butler     | 6,555,178             | 20,325,418          | 0              | 8,764,142               | 14,232,422             |
| Harrison           | Hamilton   | 2,188,420             | 2,463,095           | 0              | 308,772                 | 834,738                |
| Heath              | Licking    | 5,990,306             | 0                   | 0              | 654,828                 | 1,336,400              |
| Highland Heights   | Cuyahoga   | 1,325,393             | 6,397,465           | 0              | 337,870                 | 1,084,494              |
| Hillard            | Franklin   | 1,526,743             | 12,661,195          | 0              | 3,058,344               | 3,243,655              |
| Hillsboro          | Highland   | 3,794,431             | 0                   | 0              | 525,770                 | 525,917                |
| Hubbard            | Trumbull   | 332,576               | 1,046,519           | 0              | 1,055                   | 843,070                |
| Huber Heights      | Montgomery | 3,728,248             | 10,826,083          | 0              | 1,075,663               | 5,094,102              |
| Hudson             | Summit     | 5,739,750             | 7,166,649           | 0              | 414,357                 | 4,513,541              |
| Huron              | Erie       | 716,699               | 2,134,696           | 0              | 821,403                 | 1,294,236              |
| Independence       | Cuyahoga   | 2,491,504             | 18,261,085          | 0              | 41,648                  | 5,693,128              |
| Ironton            | Lawrence   | 2,146,987             | 0                   | 0              | 81,388                  | 1,832,106              |
| Jackson            | Jackson    | 1,531,548             | 0                   | 0              | 142,310                 | 1,286,956              |
| Kent               | Portage    | 12,633,673            | 0                   | 0              | 988,417                 | 4,134,347              |
| Kettering          | Montgomery | 8,175,853             | 26,033,273          | 0              | 5,448,625               | 14,669,208             |
| Lakewood           | Cuyahoga   | 10,332,736            | 16,626,831          | 0              | 3,776,654               | 11,937,349             |
| Lancaster          | Fairfield  | 15,317,624            | 0                   | 0              | 2,353,249               | 6,010,243              |
| Lebanon            | Warren     | 2,249,030             | 4,565,520           | 855,204        | 450,005                 | 6,173,724              |
| Lima               | Allen      | 1,104,643             | 14,684,064          | 76,481         | 3,049,560               | 7,293,964              |
| Logan              | Hocking    | 470,581               | 2,165,418           | 0              | 179,970                 | 1,009,982              |
| London             | Madison    | 748,117               | 2,508,979           | 0              | 43,132                  | 1,081,065              |
| Lorain             | Lorain     | 3,908,597             | 16,553,650          | 0              | 1,247,753               | 12,104,895             |
| Louisville         | Stark      | 2,666,051             | 0                   | 0              | 412,921                 | 843,237                |
| Loveland           | Hamilton   | 4,603,800             | 0                   | 0              | 78,058                  | 2,754,579              |
| Lyndhurst          | Cuyahoga   | 3,957,111             | 7,382,378           | 139,888        | 134,344                 | 3,315,319              |
| Macedonia          | Summit     | 1,749,733             | 5,796,977           | 284,987        | 1,121,247               | 1,280,402              |
| Mansfield          | Richland   | 2,337,097             | 22,322,290          | 0              | 499,903                 | 12,195,703             |
| Maple Heights      | Cuyahoga   | 4,906,162             | 6,342,672           | 0              | 1,483,099               | 4,282,935              |
| Marietta           | Washington | 632,165               | 6,728,932           | 0              | 388,115                 | 4,932,481              |
| Marion             | Marion     | 13,438,167            | 0                   | 0              | 316,812                 | 5,507,252              |
| Martins Ferry      | Belmont    | 1,534,467             | 0                   | 0              | 270,199                 | 1,205,038              |
| Marysville         | Union      | 1,386,940             | 6,035,967           | 62,838         | 1,348,052               | 1,906,757              |
| Mason City         | Warren     | 21,497,719            | 0                   | 0              | 748,435                 | 5,390,672              |
| Massillon          | Stark      | 2,420,499             | 12,240,263          | 0              | 1,061,979               | 5,677,079              |
| Maumee             | Lucas      | 1,626,073             | 13,345,743          | 0              | 347,235                 | 4,250,541              |
| Mayfield Heights   | Cuyahoga   | 4,476,298             | 8,977,290           | 209,552        | 447,784                 | 2,672,482              |
| Medina             | Medina     | 8,042,806             | 0                   | 0              | 195,344                 | 3,283,083              |
| Mentor             | Lake       | 4,962,416             | 26,435,708          | 732,210        | 2,835,243               | 13,042,568             |
| Mentor-On-The-Lake | Lake       | 1,431,832             | 715,126             | 0              | 443,341                 | 1,081,841              |
| Miamisburg         | Montgomery | 2,534,059             | 8,253,164           | 0              | 868,767                 | 2,565,022              |

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

| Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues | Other<br>Financing<br>Sources |
|------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| \$63,767               | \$227,575                   | \$553,649            | \$11,039,943      | \$5,826,950                   |
| 232,264                | 1,880,515                   | 778,842              | 40,422,409        | 1,327,468                     |
| 387,253                | 1,801,303                   | 960,382              | 20,449,902        | 1,627,413                     |
| 84,479                 | 1,596,540                   | 837,035              | 31,358,711        | 10,990,759                    |
| 338,267                | 413,952                     | 2,392,805            | 13,310,216        | 3,365,400                     |
| 230,971                | 422,376                     | 259,015              | 13,434,435        | 1,587,200                     |
| 592,222                | 1,858,145                   | 4,192,576            | 29,847,434        | 17,496,052                    |
| 418,593                | 357,896                     | 471,929              | 15,581,349        | 798,156                       |
| 64,256                 | 82,360                      | 413,104              | 8,562,667         | 1,064,247                     |
| 511,435                | 639,624                     | 504,691              | 10,291,764        | 5,457,571                     |
| 41,846                 | 447,037                     | 343,057              | 11,729,379        | 7,425,084                     |
| 2,230                  | 892,934                     | 1,052,392            | 23,565,162        | 2,013,217                     |
| 91,563                 | 1,349,030                   | 1,406,082            | 25,953,927        | 1,932,150                     |
| 273,984                | 179,213                     | 146,492              | 4,013,220         | 1,457,346                     |
| 4,995                  | 1,440,428                   | 111,437              | 8,691,632         | 150,000                       |
| 0                      | 107,369                     | 445,301              | 7,620,278         | 555,628                       |
| 13,359                 | 530,626                     | 341,307              | 14,563,235        | 4,653,726                     |
| 11,323                 | 273,961                     | 203,484              | 8,544,773         | 1,111,785                     |
| 80,814                 | 1,185,205                   | 872,775              | 26,084,173        | 6,913,037                     |
| 582,506                | 3,106,624                   | 1,653,634            | 55,219,924        | 13,836,345                    |
| 0                      | 280,734                     | 195,212              | 6,270,971         | 2,898,517                     |
| 0                      | 60,001                      | 193,404              | 8,234,939         | 3,853,662                     |
| 1,078,761              | 639,035                     | 262,745              | 11,125,763        | 467,573                       |
| 83,025                 | 797,192                     | 548,283              | 21,918,437        | 10,730,418                    |
| 0                      | 487,800                     | 130,632              | 5,464,550         | 649,067                       |
| 0                      | 104,393                     | 250,269              | 2,577,882         | 823,581                       |
| 745,209                | 161,949                     | 1,044,572            | 22,675,826        | 17,497,617                    |
| 273,011                | 101,457                     | 2,366,604            | 20,575,369        | 8,352,194                     |
| 64,029                 | 703,343                     | 548,427              | 6,282,833         | 1,285,482                     |
| 362,736                | 1,215,346                   | 724,470              | 28,789,917        | 49,301,533                    |
| 70,170                 | 812,364                     | 172,023              | 5,115,038         | 2,489,740                     |
| 0                      | 196,808                     | 396,165              | 3,553,787         | 1,454,651                     |
| 166,775                | 561,708                     | 727,565              | 19,212,485        | 9,273,113                     |
| 1,024,871              | 2,242,296                   | 3,310,682            | 60,904,808        | 11,559,923                    |
| 196,560                | 2,054,810                   | 1,392,841            | 46,317,781        | 11,196,517                    |
| 41,006                 | 1,334,675                   | 594,829              | 25,651,626        | 3,815,237                     |
| 159,732                | 1,128,354                   | 1,090,273            | 16,671,842        | 4,536,253                     |
| 190,182                | 2,238,999                   | 685,682              | 29,323,575        | 858,461                       |
| 0                      | 73,434                      | 32,113               | 3,931,498         | 304,477                       |
| 43,747                 | 251,898                     | 90,283               | 4,767,221         | 228,889                       |
| 174,799                | 2,444,324                   | 976,670              | 37,410,688        | 14,531,818                    |
| 0                      | 113,212                     | 107,181              | 4,142,602         | 698,066                       |
| 0                      | 321,216                     | 549,969              | 8,307,622         | 4,221,530                     |
| 886,343                | 1,720,918                   | 608,568              | 18,144,869        | 4,683,567                     |
| 150,866                | 590,613                     | 542,044              | 11,516,869        | 5,112,900                     |
| 46,263                 | 2,827,423                   | 918,302              | 41,146,981        | 13,768,085                    |
| 62,026                 | 1,612,996                   | 596,341              | 19,286,231        | 8,473,244                     |
| 6,744                  | 1,012,661                   | 381,817              | 14,082,915        | 120,667                       |
| 30,747                 | 1,298,232                   | 1,019,943            | 21,611,153        | 993,333                       |
| 0                      | 81,685                      | 228,059              | 3,319,448         | 943,954                       |
| 25,400                 | 932,804                     | 191,758              | 11,890,516        | 2,291,401                     |
| 0                      | 1,360,999                   | 1,292,596            | 30,290,421        | 2,707,796                     |
| 25,409                 | 2,076,111                   | 1,005,988            | 24,507,328        | 5,948,498                     |
| 633,414                | 1,014,248                   | 796,649              | 22,013,903        | 23,489,064                    |
| 86,492                 | 605,769                     | 551,800              | 18,027,467        | 10,340,665                    |
| 348,723                | 2,361,759                   | 258,166              | 14,489,881        | 40,438                        |
| 2,337,359              | 2,567,496                   | 1,521,520            | 54,434,520        | 500,181                       |
| 72,131                 | 57,623                      | 58,582               | 3,860,476         | 170,454                       |
| 123,178                | 1,330,279                   | 786,476              | 16,460,945        | 1,572,762                     |

Continued



**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|------------------|------------|-----------------------|---------------------|----------------|-------------------------|------------------------|
| Middleburg Hts   | Cuyahoga   | \$2,245,912           | \$12,555,322        | \$581,244      | \$1,419,832             | \$3,033,358            |
| Middletown       | Butler     | 5,587,882             | 15,442,976          | 0              | 2,914,812               | 17,780,811             |
| Milford          | Clermont   | 2,017,642             | 2,310,721           | 0              | 278,881                 | 1,454,181              |
| Monroe           | Butler     | 1,098,020             | 2,891,413           | 0              | 429,184                 | 1,690,446              |
| Montgomery       | Hamilton   | 11,590,835            | 0                   | 0              | 300,191                 | 439,852                |
| Moraine          | Montgomery | 699,526               | 15,610,407          | 104,342        | 799,798                 | 727,593                |
| Mount Healthy    | Hamilton   | 753,705               | 1,160,979           | 0              | 476,546                 | 562,692                |
| Mount Vernon     | Knox       | 7,705,183             | 0                   | 0              | 370,846                 | 2,191,567              |
| Munroe Falls     | Summit     | 707,545               | 1,084,537           | 92,814         | 41,777                  | 632,235                |
| Napoleon         | Henry      | 389,073               | 2,128,129           | 540,096        | 597,894                 | 1,842,915              |
| Nelsonville      | Athens     | 419,294               | 1,243,380           | 0              | 66,021                  | 7,050,786              |
| New Carlisle     | Clark      | 349,640               | 832,595             | 0              | 392,124                 | 329,569                |
| New Philadelphia | Tuscarawas | 2,306,999             | 3,735,960           | 0              | 571,523                 | 3,747,960              |
| Newark           | Licking    | 20,584,344            | 0                   | 0              | 1,158,161               | 10,505,105             |
| North Canton     | Stark      | 1,239,325             | 5,646,659           | 0              | 310,183                 | 1,750,283              |
| North Olmsted    | Cuyahoga   | 10,000,703            | 11,658,413          | 0              | 2,002,103               | 6,310,281              |
| North Ridgeville | Lorain     | 3,667,785             | 5,910,909           | 0              | 1,407,022               | 2,794,602              |
| North Royalton   | Cuyahoga   | 4,088,968             | 7,566,265           | 7,756          | 1,504,220               | 3,003,891              |
| Northwood        | Wood       | 4,163,585             | 0                   | 0              | 315,978                 | 1,057,831              |
| Norton           | Summit     | 1,049,044             | 2,665,529           | 133,268        | 332,245                 | 1,336,911              |
| Norwalk          | Huron      | 1,610,573             | 5,272,602           | 0              | 867,332                 | 2,111,705              |
| Norwood          | Hamilton   | 13,679,198            | 0                   | 0              | 737,306                 | 3,113,190              |
| Oakwood          | Montgomery | 1,761,963             | 4,700,361           | 0              | 1,047,542               | 2,624,778              |
| Oberlin          | Lorain     | 796,128               | 5,583,809           | 0              | 102,388                 | 1,747,688              |
| Olmstead Falls   | Cuyahoga   | 3,887,544             | 0                   | 0              | 488,166                 | 1,319,084              |
| Ontario          | Richland   | 483,966               | 3,568,772           | 0              | 12,533                  | 493,257                |
| Oregon           | Lucas      | 1,565,663             | 11,760,056          | 0              | 670,731                 | 5,234,498              |
| Orrville         | Wayne      | 442,911               | 2,910,735           | 782,502        | 499,551                 | 1,733,338              |
| Oxford           | Butler     | 785,100               | 6,035,339           | 0              | 887,628                 | 1,908,992              |
| Painesville      | Lake       | 7,868,089             | 0                   | 0              | 449,198                 | 2,604,091              |
| Parma            | Cuyahoga   | 7,617,435             | 34,318,110          | 0              | 2,891,113               | 15,261,418             |
| Parma Heights    | Cuyahoga   | 3,648,962             | 6,429,816           | 0              | 1,054,871               | 2,441,719              |
| Pataskala        | Licking    | 2,026,792             | 0                   | 0              | 276,426                 | 2,492,158              |
| Pepper Pike      | Cuyahoga   | 3,004,911             | 3,658,817           | 4,564,425      | 110,275                 | 1,009,471              |
| Perrysburg       | Wood       | 2,698,456             | 9,056,682           | 0              | 521,715                 | 2,580,303              |
| Pickerington     | Fairfield  | 1,717,578             | 3,105,152           | 0              | 905,011                 | 1,015,244              |
| Piqua            | Miami      | 1,503,856             | 7,364,357           | 3,367,614      | 0                       | 1,288,192              |
| Port Clinton     | Ottawa     | 452,042               | 2,032,104           | 173,006        | 442,462                 | 1,230,760              |
| Portsmouth       | Scioto     | 7,791,325             | 0                   | 0              | 696,141                 | 5,227,166              |
| Powell           | Delaware   | 1,272,963             | 2,472,209           | 63,306         | 566,407                 | 1,295,967              |
| Ravenna          | Portage    | 611,856               | 5,157,377           | 0              | 1,637,419               | 3,698,590              |
| Reading          | Hamilton   | 4,512,853             | 0                   | 0              | 502,359                 | 1,427,356              |
| Reynoldsburg     | Franklin   | 9,825,937             | 0                   | 0              | 369,293                 | 3,524,494              |
| Rittman          | Wayne      | 497,516               | 1,065,255           | 0              | 872,665                 | 811,218                |
| Riverside        | Montgomery | 1,068,584             | 4,484,757           | 633,896        | 1,296,228               | 2,412,937              |
| Rocky River      | Cuyahoga   | 5,251,769             | 7,553,532           | 0              | 1,609,543               | 4,351,557              |
| Rossford         | Wood       | 3,056,925             | 0                   | 0              | 181,948                 | 1,074,329              |
| Salem            | Columbiana | 4,623,253             | 0                   | 0              | 65,601                  | 2,010,794              |
| Sandusky         | Erie       | 2,222,007             | 7,251,576           | 4,396,773      | 1,727,554               | 3,818,995              |
| Seven Hills      | Cuyahoga   | 6,443,651             | 0                   | 0              | 648,425                 | 1,886,672              |
| Shaker Heights   | Cuyahoga   | 6,384,628             | 22,649,166          | 17,135,868     | 5,959,401               | 3,624,484              |
| Sharonville      | Hamilton   | 18,706,607            | 0                   | 0              | 688,258                 | 2,322,265              |
| Sheffield Lake   | Lorain     | 2,472,365             | 0                   | 0              | 248,768                 | 963,851                |
| Shelby           | Richland   | 1,253,602             | 2,592,698           | 0              | 393,256                 | 1,271,542              |
| Sidney           | Shelby     | 12,543,684            | 0                   | 0              | 969,279                 | 3,374,802              |
| Silverton        | Hamilton   | 632,816               | 1,025,489           | 0              | 267,625                 | 2,016,870              |
| Solon            | Cuyahoga   | 4,824,148             | 28,383,580          | 554,281        | 2,725,537               | 2,982,296              |
| South Euclid     | Cuyahoga   | 4,767,851             | 5,739,236           | 0              | 303,336                 | 3,733,712              |
| Springboro       | Warren     | 666,802               | 6,431,117           | 0              | 749,372                 | 1,447,743              |

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

| Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues | Other<br>Financing<br>Sources |
|------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| \$212,521              | \$1,071,550                 | \$496,904            | \$21,616,643      | \$1,227,083                   |
| 0                      | 1,408,929                   | 3,344,179            | 46,479,589        | 5,296,867                     |
| 0                      | 233,806                     | 168,412              | 6,463,643         | 562,256                       |
| 244,479                | 852,123                     | 136,441              | 7,342,106         | 10,097,932                    |
| 246,398                | 753,795                     | 301,619              | 13,632,690        | 10,424,037                    |
| 17,719                 | 374,776                     | 836,810              | 19,170,971        | 4,640,943                     |
| 0                      | 144,338                     | 56,652               | 3,154,912         | 897,631                       |
| 0                      | 657,952                     | 249,621              | 11,175,169        | 4,949,787                     |
| 4,718                  | 54,366                      | 100,398              | 2,718,390         | 58,388                        |
| 279,314                | 502,514                     | 406,812              | 6,686,747         | 1,948,930                     |
| 0                      | 98,094                      | 162,931              | 9,040,506         | 1,654,192                     |
| 39,648                 | 55,077                      | 134,151              | 2,132,804         | 4,867                         |
| 60,562                 | 1,259,179                   | 267,574              | 11,949,757        | 341,474                       |
| 43,758                 | 3,482,572                   | 986,217              | 36,760,157        | 29,568,050                    |
| 0                      | 415,340                     | 246,622              | 9,608,412         | 4,407,429                     |
| 55,000                 | 1,786,733                   | 476,658              | 32,289,891        | 4,231,992                     |
| 235,000                | 888,946                     | 1,066,885            | 15,971,149        | 9,660,605                     |
| 118,090                | 1,391,063                   | 204,805              | 17,885,058        | 2,588,583                     |
| 78,894                 | 480,448                     | 86,624               | 6,183,360         | 332,000                       |
| 0                      | 326,291                     | 278,220              | 6,121,508         | 9,905,771                     |
| 102,801                | 871,272                     | 358,519              | 11,194,804        | 1,384,791                     |
| 369,848                | 589,547                     | 462,217              | 18,951,306        | 4,669,412                     |
| 143,285                | 215,875                     | 707,519              | 11,201,323        | 3,210,104                     |
| 47,110                 | 819,384                     | 308,043              | 9,404,550         | 2,620,735                     |
| 382,076                | 281,140                     | 115,158              | 6,473,168         | 701,102                       |
| 118,011                | 683,310                     | 402,643              | 5,762,492         | 115,100                       |
| 682,857                | 744,142                     | 702,034              | 21,359,981        | 6,691,339                     |
| 8,961                  | 27,812                      | 217,264              | 6,623,074         | 350,555                       |
| 7,374                  | 689,427                     | 789,759              | 11,103,619        | 2,976,763                     |
| 68,358                 | 1,198,838                   | 912,861              | 13,101,435        | 2,269,589                     |
| 1,092,363              | 3,110,082                   | 1,163,249            | 65,453,770        | 15,501,678                    |
| 86,500                 | 515,153                     | 378,668              | 14,555,689        | 1,327,101                     |
| 800                    | 293,414                     | 197,529              | 5,287,119         | 240,000                       |
| 40,866                 | 91,368                      | 334,720              | 12,814,853        | 1,686,424                     |
| 254,096                | 1,295,282                   | 796,298              | 17,202,832        | 4,822,902                     |
| 0                      | 1,743,833                   | 463,475              | 8,950,293         | 4,554,864                     |
| 0                      | 554,349                     | 379,960              | 14,458,328        | 2,430,459                     |
| 33,960                 | 52,031                      | 219,887              | 4,636,252         | 957,662                       |
| 0                      | 1,177,302                   | 725,528              | 15,617,462        | 4,170,481                     |
| 0                      | 866,087                     | 195,933              | 6,732,872         | 529,351                       |
| 52,937                 | 182,210                     | 346,646              | 11,687,035        | 6,588,457                     |
| 0                      | 298,907                     | 49,846               | 6,791,321         | 7,005,594                     |
| 43,898                 | 723,784                     | 540,172              | 15,027,578        | 21,109,337                    |
| 14,566                 | 84,512                      | 128,910              | 3,474,642         | 514,116                       |
| 240,373                | 78,888                      | 86,536               | 10,302,199        | 4,334,235                     |
| 41,018                 | 2,739,144                   | 816,662              | 22,363,225        | 5,452,702                     |
| 530,307                | 96,400                      | 116,023              | 5,055,932         | 591,746                       |
| 25,865                 | 128,765                     | 394,256              | 7,248,534         | 4,205,771                     |
| 427,724                | 1,733,920                   | 1,288,519            | 22,867,068        | 2,320,617                     |
| 87,633                 | 391,688                     | 247,572              | 9,705,641         | 3,708,012                     |
| 1,347,023              | 1,516,122                   | 1,572,934            | 60,189,626        | 24,880,363                    |
| 120,187                | 748,386                     | 424,783              | 23,010,486        | 16,638,139                    |
| 7,452                  | 220,856                     | 94,749               | 4,008,041         | 1,348,659                     |
| 141,427                | 268,345                     | 312,930              | 6,233,800         | 583,765                       |
| 227,605                | 287,411                     | 572,128              | 17,974,909        | 11,334,414                    |
| 0                      | 74,590                      | 45,582               | 4,062,972         | 532,704                       |
| 370,838                | 1,323,526                   | 1,776,212            | 42,940,418        | 11,374,284                    |
| 2,731,482              | 1,238,481                   | 387,139              | 18,901,237        | 10,591,495                    |
| 299,856                | 801,176                     | 631,624              | 11,027,690        | 4,386,960                     |

Continued

**Governmental Fund Revenue - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City                 | County     | Property<br>Taxes (1) | Income Tax<br>Taxes | Other<br>Taxes | Charges for<br>Services | Inter-<br>governmental |
|----------------------|------------|-----------------------|---------------------|----------------|-------------------------|------------------------|
| Springdale           | Hamilton   | \$1,817,457           | \$7,949,572         | \$0            | \$292,263               | \$3,173,085            |
| Springfield          | Clark      | 2,565,325             | 27,032,079          | 8,053,173      | 1,046,748               | 11,072,040             |
| St. Bernard          | Hamilton   | 7,505,166             | 0                   | 0              | 63,477                  | 943,140                |
| St. Clairsville      | Belmont    | 761,830               | 0                   | 0              | 100,151                 | 2,499,688              |
| St. Marys            | Auglaize   | 1,129,175             | 3,642,008           | 0              | 348,980                 | 1,495,192              |
| Stow                 | Summit     | 6,675,497             | 11,167,214          | 0              | 977,307                 | 5,274,336              |
| Streetsboro          | Portage    | 1,457,990             | 4,575,862           | 0              | 527,603                 | 3,440,860              |
| Strongsville         | Cuyahoga   | 7,295,628             | 18,619,665          | 463,455        | 4,152,963               | 5,788,063              |
| Sylvania             | Lucas      | 1,753,063             | 6,842,191           | 0              | 355,903                 | 3,039,104              |
| Tallmadge            | Summit     | 1,708,242             | 6,914,659           | 0              | 706,530                 | 2,256,760              |
| Tiffin               | Seneca     | 957,158               | 6,609,318           | 0              | 331,065                 | 1,989,193              |
| Tipp City            | Miami      | 3,472,281             | 0                   | 0              | 389,278                 | 2,613,756              |
| Toledo               | Lucas      | 15,223,000            | 155,112,000         | 0              | 13,724,000              | 70,327,000             |
| Toronto              | Jefferson  | 1,486,589             | 0                   | 0              | 70,558                  | 1,268,466              |
| Trenton              | Butler     | 580,535               | 1,177,871           | 0              | 0                       | 1,015,185              |
| Trotwood             | Montgomery | 9,281,384             | 0                   | 0              | 974,728                 | 3,640,090              |
| Troy                 | Miami      | 13,078,788            | 0                   | 0              | 1,274,271               | 2,704,034              |
| Twinsburg            | Summit     | 1,164,527             | 17,060,252          | 284,651        | 1,064,409               | 1,618,976              |
| Uhrichsville         | Tuscarawas | 438,705               | 1,142,217           | 0              | 193,005                 | 725,156                |
| Union                | Montgomery | 993,533               | 0                   | 0              | 490,356                 | 671,536                |
| University Heights   | Cuyahoga   | 2,654,100             | 4,893,992           | 0              | 215,266                 | 1,952,940              |
| Upper Arlington      | Franklin   | 7,804,698             | 12,796,984          | 3,977,538      | 966,045                 | 3,896,273              |
| Upper Sandusky       | Wyandot    | 41,187                | 2,509,587           | 0              | 44,283                  | 1,191,155              |
| Urbana               | Champaign  | 520,599               | 4,044,104           | 0              | 541,713                 | 2,290,560              |
| Vandalia             | Montgomery | 1,706,415             | 10,317,499          | 0              | 2,267,691               | 2,002,376              |
| Vermilion            | Erie       | 3,382,605             | 0                   | 0              | 1,063,689               | 1,477,598              |
| Wadsworth            | Medina     | 1,711,271             | 5,183,457           | 0              | 979,752                 | 4,341,614              |
| Wapakoneta           | Auglaize   | 449,601               | 2,031,494           | 714,371        | 272,376                 | 1,202,606              |
| Warren               | Trumbull   | 1,493,148             | 18,825,568          | 0              | 2,115,106               | 9,223,005              |
| Warrensville Heights | Cuyahoga   | 2,139,615             | 9,997,534           | 0              | 402,595                 | 2,216,899              |
| Washington           | Fayette    | 1,596,029             | 3,799,949           | 0              | 335,268                 | 2,474,307              |
| Wauseon              | Fulton     | 3,259,313             | 0                   | 0              | 627,878                 | 1,160,683              |
| Waverly              | Pike       | 1,785,880             | 0                   | 0              | 27,508                  | 662,881                |
| Wellston             | Jackson    | 894,276               | 939,454             | 0              | 51,160                  | 638,587                |
| West Carrollton      | Montgomery | 7,053,354             | 0                   | 0              | 332,952                 | 1,630,306              |
| Westerville          | Franklin   | 10,430,292            | 17,779,422          | 363,723        | 2,714,383               | 10,068,502             |
| Westlake             | Cuyahoga   | 11,228,925            | 14,784,860          | 0              | 2,105,237               | 6,296,343              |
| Whitehall            | Franklin   | 508,024               | 13,578,370          | 0              | 10,630                  | 2,792,112              |
| Wickliffe            | Lake       | 2,329,829             | 7,868,494           | 284,053        | 88,033                  | 435,427                |
| Willard              | Huron      | 3,082,558             | 0                   | 0              | 453,989                 | 2,319,850              |
| Willoughby           | Lake       | 3,413,528             | 12,687,336          | 0              | 653,144                 | 3,990,786              |
| Willoughby Hills     | Lake       | 1,657,942             | 2,923,302           | 0              | 281,252                 | 199,705                |
| Willowick            | Lake       | 3,620,600             | 2,218,852           | 639,265        | 273,228                 | 3,477,464              |
| Wilmington           | Clinton    | 6,038,895             | 0                   | 0              | 866,987                 | 3,283,448              |
| Wooster              | Wayne      | 11,127,812            | 0                   | 0              | 857,203                 | 3,337,563              |
| Worthington          | Franklin   | 1,506,359             | 12,227,265          | 134,208        | 2,108,426               | 2,755,293              |
| Wyoming              | Hamilton   | 4,669,125             | 0                   | 0              | 473,148                 | 1,475,059              |
| Xenia                | Greene     | 1,923,930             | 7,856,461           | 2,796,154      | 817,551                 | 1,043,078              |
| Youngstown           | Mahoning   | 2,223,710             | 39,785,737          | 0              | 3,972,294               | 20,257,454             |
| Zanesville           | Muskingum  | 1,049,347             | 11,149,772          | 0              | 1,436,450               | 4,759,897              |

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

| Special<br>Assessments | Fees, Licenses<br>and Fines | All Other<br>Revenue | Total<br>Revenues | Other<br>Financing<br>Sources |
|------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| \$5,600                | \$561,297                   | \$804,289            | \$14,603,563      | \$2,044,498                   |
| 1,511,836              | 1,496,645                   | 4,781,350            | 57,559,196        | 6,293,086                     |
| 0                      | 80,241                      | 269,266              | 8,861,290         | 1,299,532                     |
| 16,702                 | 63,864                      | 145,018              | 3,587,253         | 932,048                       |
| 84,872                 | 100,547                     | 382,709              | 7,183,483         | 2,237,669                     |
| 53,454                 | 974,274                     | 805,508              | 25,927,590        | 14,642,621                    |
| 82,191                 | 847,758                     | 211,439              | 11,143,703        | 1,517,739                     |
| 273,454                | 1,433,608                   | 442,045              | 38,468,881        | 6,371,496                     |
| 688,660                | 1,387,182                   | 1,201,143            | 15,267,246        | 7,422,551                     |
| 35,606                 | 351,338                     | 263,853              | 12,236,988        | 7,284,088                     |
| 131,019                | 515,404                     | 753,040              | 11,286,197        | 3,221,631                     |
| 108,069                | 122,028                     | 441,155              | 7,146,567         | 1,232,825                     |
| 18,273,000             | 6,232,000                   | 6,735,000            | 285,626,000       | 66,470,000                    |
| 0                      | 69,788                      | 44,877               | 2,940,278         | 573,781                       |
| 0                      | 329,750                     | 230,753              | 3,334,094         | 51,700                        |
| 81,916                 | 407,837                     | 502,652              | 14,888,607        | 8,339,860                     |
| 174,237                | 127,364                     | 1,709,648            | 19,068,342        | 4,277,353                     |
| 41,368                 | 903,358                     | 909,894              | 23,047,435        | 1,193,925                     |
| 0                      | 63,020                      | 59,449               | 2,621,552         | 321,700                       |
| 272,687                | 108,789                     | 27,436               | 2,564,337         | 221,344                       |
| 625,007                | 445,085                     | 1,242,580            | 12,028,970        | 1,463,950                     |
| 0                      | 978,262                     | 2,451,745            | 32,871,545        | 15,553,139                    |
| 0                      | 696,403                     | 158,437              | 4,641,052         | 1,910,056                     |
| 0                      | 706,361                     | 633,085              | 8,736,422         | 521,037                       |
| 102,173                | 1,242,665                   | 479,652              | 18,118,471        | 2,560,048                     |
| 8,899                  | 568,766                     | 358,534              | 6,860,091         | 812,364                       |
| 148,562                | 759,919                     | 513,701              | 13,638,276        | 5,839,908                     |
| 122,025                | 69,923                      | 440,722              | 5,303,118         | 4,495,910                     |
| 100,189                | 3,459,997                   | 2,374,407            | 37,591,420        | 10,972,509                    |
| 231,652                | 481,889                     | 361,964              | 15,832,148        | 9,208,934                     |
| 0                      | 555,391                     | 876,560              | 9,637,504         | 20,968                        |
| 0                      | 52,422                      | 127,618              | 5,227,914         | 303,988                       |
| 0                      | 197,946                     | 476,293              | 3,150,508         | 719,305                       |
| 0                      | 53,895                      | 257,023              | 2,834,395         | 416,441                       |
| 138,404                | 170,615                     | 330,672              | 9,656,303         | 3,441,985                     |
| 0                      | 1,422,592                   | 1,935,759            | 44,714,673        | 19,928,670                    |
| 218,000                | 1,344,120                   | 1,597,309            | 37,574,794        | 3,382,288                     |
| 104,632                | 601,028                     | 663,059              | 18,257,855        | 1,129,048                     |
| 165,895                | 542,585                     | 2,806,553            | 14,520,869        | 342,994                       |
| 4,330                  | 72,224                      | 508,745              | 6,441,696         | 5,725,834                     |
| 823,953                | 2,215,333                   | 394,623              | 24,178,703        | 9,068,249                     |
| 36,910                 | 525,965                     | 2,270,386            | 7,895,462         | 840,781                       |
| 0                      | 359,041                     | 150,236              | 10,738,686        | 865,000                       |
| 65,129                 | 971,256                     | 398,269              | 11,623,984        | 22,938,052                    |
| 250,145                | 629,018                     | 1,957,612            | 18,159,353        | 3,321,772                     |
| 275,643                | 426,263                     | 800,007              | 20,233,464        | 1,699,700                     |
| 10,154                 | 233,489                     | 343,030              | 7,204,005         | 4,406,738                     |
| 12,898                 | 1,309,613                   | 1,194,325            | 16,954,010        | 5,117,170                     |
| 2,562                  | 2,272,609                   | 817,243              | 69,331,609        | 24,535,449                    |
| 16,747                 | 1,019,408                   | 444,299              | 19,875,920        | 6,427,509                     |

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**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 |
|-------------------|------------|-----------------------|----------------------------------------|--------------------------|--------------|----------------|-----------------------|
| Akron             | Summit     | \$34,653,886          | \$172,291,654                          | \$14,248,628             | \$17,088,441 | \$0            | \$4,907,828           |
| Alliance          | Stark      | 2,238,952             | 6,571,883                              | 959,165                  | 743,463      | 944,347        | 580,700               |
| Amherst           | Lorain     | 1,181,052             | 2,662,351                              | 344,776                  | 266,206      | 1,029,501      | 193,476               |
| Ashland           | Ashland    | 4,188,441             | 6,031,241                              | 326,108                  | 255,409      | 2,112,726      | 1,104,013             |
| Ashtabula         | Ashtabula  | 3,454,497             | 5,974,316                              | 982,658                  | 275,209      | 1,070,944      | 68,120                |
| Athens            | Athens     | 4,109,559             | 4,506,652                              | 768,797                  | 0            | 2,555,566      | 1,414,924             |
| Aurora            | Portage    | 1,881,136             | 4,614,840                              | 883,947                  | 0            | 2,727,256      | 971,975               |
| Avon              | Lorain     | 1,584,692             | 3,468,294                              | 920,261                  | 0            | 1,101,163      | 705,439               |
| Avon Lake         | Lorain     | 2,547,851             | 6,307,679                              | 302,435                  | 99,295       | 3,563,805      | 609,164               |
| Barberton         | Summit     | 3,679,467             | 8,788,013                              | 1,481,803                | 1,995,233    | 2,084,648      | 1,128,444             |
| Bay village       | Cuyahoga   | 2,799,258             | 5,592,754                              | 682,698                  | 301,415      | 1,959,136      | 915,886               |
| Beachwood         | Cuyahoga   | 3,021,551             | 10,326,882                             | 1,037,271                | 508,654      | 0              | 1,603,876             |
| Beavercreek       | Greene     | 2,757,961             | 5,916,895                              | 474,058                  | 365,334      | 5,087,897      | 972,064               |
| Bedford           | Cuyahoga   | 4,203,294             | 6,979,445                              | 1,117,917                | 246,935      | 2,054,180      | 1,239,885             |
| Bedford Heights   | Cuyahoga   | 3,495,726             | 8,676,087                              | 675,173                  | 353,262      | 1,267,914      | 1,236,545             |
| Bellbrook         | Greene     | 343,771               | 1,763,492                              | 38,491                   | 609          | 329,569        | 13,198                |
| Bellefontaine     | Logan      | 2,259,318             | 3,826,235                              | 529,790                  | 209,900      | 1,348,939      | 727,655               |
| Bellevue          | Huron      | 2,040,807             | 2,021,149                              | 540,538                  | 338,885      | 757,069        | 382,511               |
| Belpre            | Washington | 492,811               | 989,582                                | 0                        | 33,125       | 713,075        | 304,319               |
| Berea             | Cuyahoga   | 5,897,318             | 5,583,442                              | 365,892                  | 119,042      | 641,113        | 1,817,903             |
| Bexley            | Franklin   | 3,138,301             | 4,088,904                              | 461,894                  | 70,828       | 1,313,177      | 1,143,522             |
| Blue Ash          | Hamilton   | 4,583,358             | 9,205,777                              | 682,771                  | 0            | 2,022,193      | 3,793,655             |
| Bowling Green     | Wood       | 4,103,310             | 8,982,057                              | 724,771                  | 51,184       | 3,262,889      | 1,357,273             |
| Brecksville       | Cuyahoga   | 4,175,792             | 5,544,571                              | 1,183,455                | 118,588      | 3,327,036      | 1,661,078             |
| Broadview Heights | Cuyahoga   | 4,696,731             | 5,834,064                              | 517,158                  | 54,963       | 1,263,359      | 960,305               |
| Brook Park        | Cuyahoga   | 4,223,424             | 9,402,099                              | 2,141,842                | 226,005      | 2,890,366      | 2,483,022             |
| Brooklyn          | Cuyahoga   | 1,543,745             | 6,773,741                              | 1,364,005                | 0            | 587,379        | 1,955,914             |
| Brunswick         | Medina     | 3,525,380             | 7,412,518                              | 900,780                  | 142,773      | 3,044,175      | 2,019,593             |
| Bryan             | Williams   | 2,632,814             | 1,885,501                              | 327,036                  | 86,705       | 702,008        | 893,195               |
| Bucyrus           | Crawford   | 1,345,153             | 3,303,582                              | 0                        | 259,838      | 1,663,383      | 139,327               |
| Cambridge         | Guernsey   | 2,954,713             | 3,512,956                              | 1,312,786                | 425,986      | 1,856,777      | 616,707               |
| Canfield          | Mahoning   | 686,397               | 2,250,792                              | 84,452                   | 92,810       | 557,544        | 134,357               |
| Canton            | Stark      | 15,087,910            | 31,208,197                             | 4,988,427                | 4,705,880    | 3,073,759      | 1,909,681             |
| Celina            | Mercer     | 1,343,924             | 2,650,237                              | 42,207                   | 67,566       | 735,495        | 505,575               |
| Centerville       | Montgomery | 4,675,143             | 4,916,423                              | 229,265                  | 0            | 1,584,698      | 339,476               |
| Chardon           | Geauga     | 2,276,745             | 1,904,965                              | 199,529                  | 53,676       | 706,357        | 233,451               |
| Cheviot           | Hamilton   | 1,152,094             | 1,666,273                              | 0                        | 6,629        | 519,463        | 0                     |
| Chillicothe       | Ross       | 7,393,976             | 8,711,972                              | 701,489                  | 0            | 3,439,101      | 822,761               |
| Cincinnati        | Hamilton   | 52,119,000            | 142,126,000                            | 46,978,000               | 34,632,000   | 7,328,000      | 28,411,000            |
| Clayton           | Montgomery | 762,008               | 2,296,272                              | 106,591                  | 6,910        | 663,815        | 0                     |
| Cleveland         | Cuyahoga   | 74,128,000            | 302,707,000                            | 94,955,000               | 21,870,000   | 0              | 37,829,000            |
| Cleveland Heights | Cuyahoga   | 13,218,508            | 17,874,797                             | 6,700,695                | 447,871      | 9,047,135      | 3,485,167             |
| Clyde             | Sandusky   | 838,544               | 1,784,819                              | 342,239                  | 408,558      | 310,178        | 138,572               |
| Columbus          | Franklin   | 82,107,000            | 363,100,000                            | 52,077,000               | 37,106,000   | 0              | 71,290,000            |
| Conneaut          | Ashtabula  | 933,160               | 2,893,422                              | 419,650                  | 345,026      | 1,486,627      | 81,764                |
| Cortland          | Trumbull   | 834,228               | 1,885,948                              | 61,341                   | 13,600       | 349,472        | 12,774                |
| Coshocton         | Coshocton  | 1,764,308             | 2,656,935                              | 482,504                  | 762,910      | 863,671        | 281,296               |
| Cuyahoga Falls    | Summit     | 8,779,774             | 18,122,227                             | 1,080,107                | 0            | 4,297,980      | 2,943,074             |
| Dayton            | Montgomery | 0                     | 90,354,455                             | 20,353,743               | 2,531,763    | 0              | 37,705,241            |
| Deer Park         | Hamilton   | 668,866               | 1,050,739                              | 24,398                   | 5,081        | 449,428        | 57,324                |
| Defiance          | Defiance   | 2,276,000             | 4,431,232                              | 421,410                  | 139,110      | 698,651        | 475,334               |
| Delaware          | Delaware   | 4,020,113             | 9,760,110                              | 535,025                  | 0            | 0              | 1,203,380             |
| Dover             | Tuscarawas | 1,079,208             | 3,391,342                              | 89,066                   | 521,479      | 913,496        | 588,496               |
| Dublin            | Franklin   | 16,503,077            | 7,963,308                              | 6,224,120                | 243,336      | 3,033,508      | 11,978,204            |
| East Liverpool    | Columbiana | 1,807,087             | 3,482,705                              | 528,922                  | 193,292      | 847,683        | 112,163               |
| East Palestine    | Columbiana | 526,680               | 1,091,175                              | 320,341                  | 52,753       | 304,739        | 228,140               |
| Eastlake          | Lake       | 4,123,323             | 7,710,110                              | 419,238                  | 143,982      | 1,423,583      | 1,546,714             |
| Eaton             | Preble     | 1,533,208             | 2,130,561                              | 156,979                  | 148,193      | 550,208        | 128,657               |
| Elyria            | Lorain     | 7,005,689             | 18,918,853                             | 1,782,620                | 2,673,019    | 1,580,228      | 2,075,772             |
| Englewood         | Montgomery | 1,375,832             | 3,991,601                              | 586,614                  | 11,002       | 1,768,476      | 135,204               |
| Euclid            | Cuyahoga   | 9,980,456             | 19,574,377                             | 2,473,339                | 287,592      | 1,819,574      | 2,946,549             |
| Fairborn          | Greene     | 5,715,259             | 9,868,946                              | 818,227                  | 152,562      | 899,133        | 161,955               |
| Fairfield         | Butler     | 6,055,799             | 11,855,307                             | 2,297,100                | 25,809       | 2,817,083      | 1,219,328             |

| Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal    | Interest and<br>Fiscal Charges | Other<br>Expenditures | Total<br>Expenditures | Special<br>Items | Other Financing<br>Uses |
|-------------------------------|-------------------|------------------------|--------------|--------------------------------|-----------------------|-----------------------|------------------|-------------------------|
| \$0                           | \$41,238,897      | \$0                    | \$22,808,733 | \$17,116,598                   | \$453,922             | \$324,808,587         | \$0              | \$3,607,267             |
| 54,340                        | 1,865,747         | 0                      | 2,846,232    | 178,561                        | 0                     | 16,983,390            | 0                | 1,735,416               |
| 0                             | 3,346,438         | 0                      | 133,000      | 151,275                        | 0                     | 9,308,075             | 0                | 533,688                 |
| 0                             | 1,844,402         | 0                      | 225,236      | 124,645                        | 0                     | 16,212,221            | 0                | 0                       |
| 1,309,650                     | 877,867           | 0                      | 1,356,140    | 159,274                        | 0                     | 15,528,675            | 0                | 885,494                 |
| 0                             | 5,670,942         | 0                      | 240,000      | 362,465                        | 0                     | 19,628,905            | 0                | 914,208                 |
| 0                             | 2,777,620         | 0                      | 1,223,248    | 1,347,586                      | 0                     | 16,427,608            | 0                | 2,837,570               |
| 22,007                        | 3,827,534         | 0                      | 2,231,333    | 432,332                        | 63,202                | 14,356,257            | 0                | 5,601,209               |
| 12,303                        | 2,343,126         | 0                      | 456,071      | 527,787                        | 0                     | 16,769,516            | 0                | 7,961,939               |
| 0                             | 3,370,531         | 0                      | 281,544      | 287,022                        | 68,142                | 23,164,847            | 1,000,000        | 3,030,876               |
| 1,653,477                     | 3,005,641         | 429,646                | 1,133,000    | 360,264                        | 58,410                | 18,891,585            | 0                | 2,042,500               |
| 6,385,038                     | 12,499,069        | 0                      | 676,000      | 620,910                        | 0                     | 36,679,251            | 0                | 2,839,783               |
| 69,719                        | 5,093,391         | 0                      | 515,000      | 839,169                        | 0                     | 22,091,488            | 0                | 1,280,548               |
| 856,764                       | 4,009,134         | 0                      | 489,052      | 733,594                        | 47,999                | 21,978,199            | 0                | 6,627,043               |
| 510,549                       | 1,290,015         | 0                      | 338,000      | 336,765                        | 0                     | 18,180,036            | 0                | 2,948,131               |
| 0                             | 388,512           | 0                      | 0            | 0                              | 0                     | 2,877,642             | 0                | 635,917                 |
| 248,891                       | 479,186           | 0                      | 95,000       | 139,147                        | 0                     | 9,864,061             | 0                | 1,443,870               |
| 0                             | 356,764           | 0                      | 91,250       | 100,127                        | 0                     | 6,629,100             | 0                | 697,117                 |
| 0                             | 51,324            | 0                      | 111,522      | 8,941                          | 0                     | 2,704,699             | 0                | 147,000                 |
| 826,385                       | 11,114,811        | 0                      | 2,950,624    | 1,136,832                      | 0                     | 30,453,362            | 0                | 3,085,439               |
| 2,802                         | 228,363           | 0                      | 207,840      | 182,837                        | 0                     | 10,838,468            | 0                | 764,896                 |
| 3,154,613                     | 8,085,301         | 0                      | 2,037,955    | 865,931                        | 0                     | 34,431,554            | 0                | 17,243,010              |
| 518,183                       | 8,103,157         | 0                      | 15,394,919   | 904,774                        | 0                     | 43,402,517            | 0                | 1,087,656               |
| 1,640,660                     | 3,997,138         | 0                      | 1,810,170    | 502,644                        | 0                     | 23,961,132            | 0                | 6,465,396               |
| 410,943                       | 6,511,081         | 0                      | 3,628,974    | 929,296                        | 0                     | 24,806,874            | 0                | 229,899                 |
| 2,747,140                     | 11,736,127        | 0                      | 1,517,000    | 289,995                        | 0                     | 37,657,020            | 0                | 3,811,180               |
| 2,526,614                     | 1,388,901         | 0                      | 3,344,804    | 245,970                        | 0                     | 19,731,073            | 0                | 477,475                 |
| 0                             | 779,386           | 0                      | 5,237,717    | 425,777                        | 50,657                | 23,538,756            | 2,268,639        | 1,509,665               |
| 0                             | 920,633           | 0                      | 4,311,000    | 90,976                         | 0                     | 11,849,868            | 0                | 7,440,282               |
| 475,271                       | 0                 | 0                      | 20,465       | 27,544                         | 0                     | 7,234,563             | 0                | 404,342                 |
| 0                             | 517,002           | 0                      | 288,496      | 42,575                         | 0                     | 11,527,998            | 0                | 591,140                 |
| 0                             | 3,494,055         | 0                      | 222,622      | 106,943                        | 0                     | 7,629,972             | 0                | 1,561,210               |
| 0                             | 7,708,011         | 0                      | 2,678,898    | 1,252,757                      | 0                     | 72,613,520            | 0                | 55,000                  |
| 288,791                       | 1,040,081         | 0                      | 34,604       | 56,862                         | 0                     | 6,765,342             | 0                | 1,190,630               |
| 0                             | 2,953,958         | 0                      | 349,293      | 1,073,865                      | 0                     | 16,122,121            | 0                | 18,983,056              |
| 0                             | 1,137,251         | 0                      | 130,000      | 139,705                        | 0                     | 6,781,679             | 0                | 810,450                 |
| 480,880                       | 489,530           | 0                      | 123,427      | 26,026                         | 0                     | 4,464,322             | 0                | 280,336                 |
| 890,736                       | 525,325           | 0                      | 2,331,034    | 270,936                        | 0                     | 25,087,330            | 0                | 2,850,733               |
| 129,561,000                   | 121,460,000       | 0                      | 55,385,000   | 17,457,000                     | 707,000               | 636,164,000           | 0                | 100,652,000             |
| 0                             | 1,370,997         | 0                      | 33,255       | 19,482                         | 0                     | 5,259,330             | 0                | 524,052                 |
| 82,893,000                    | 64,738,000        | 0                      | 32,949,000   | 27,400,000                     | 1,765,000             | 741,234,000           | 0                | 60,192,000              |
| 2,977,592                     | 747,810           | 0                      | 2,570,000    | 1,384,232                      | 0                     | 58,453,807            | 0                | 2,683,022               |
| 53,373                        | 1,892,437         | 0                      | 277,470      | 188,945                        | 0                     | 6,235,135             | 0                | 2,240,464               |
| 90,279,000                    | 97,197,000        | 0                      | 120,463,000  | 40,159,000                     | 0                     | 953,778,000           | 0                | 146,862,000             |
| 0                             | 706,298           | 0                      | 1,226,119    | 246,288                        | 0                     | 8,338,354             | 0                | 323,434                 |
| 104,700                       | 0                 | 0                      | 59,954       | 12,167                         | 0                     | 3,334,184             | 0                | 80,000                  |
| 0                             | 149,066           | 0                      | 146,556      | 47,464                         | 0                     | 7,154,710             | 0                | 0                       |
| 0                             | 11,477,250        | 0                      | 846,300      | 688,237                        | 0                     | 48,234,949            | 0                | 22,834,189              |
| 0                             | 29,742,434        | 0                      | 7,350,552    | 3,430,374                      | 27,697,378            | 219,165,940           | 0                | 16,730,663              |
| 0                             | 1,146,794         | 0                      | 0            | 35,328                         | 0                     | 3,437,958             | 0                | 0                       |
| 5,000                         | 2,100,825         | 5,703                  | 859,355      | 73,256                         | 2,321                 | 11,488,197            | 0                | 670,612                 |
| 2,669,998                     | 2,504,776         | 0                      | 178,000      | 320,187                        | 0                     | 21,191,589            | 0                | 3,763,354               |
| 360,112                       | 1,746,083         | 0                      | 0            | 65,925                         | 0                     | 8,755,207             | 0                | 527,839                 |
| 1,746,210                     | 19,899,833        | 0                      | 4,863,609    | 3,413,407                      | 0                     | 75,868,612            | 0                | 25,133,276              |
| 0                             | 0                 | 0                      | 477,702      | 78,945                         | 0                     | 7,528,499             | 0                | 4,072,194               |
| 0                             | 1,592,342         | 0                      | 0            | 935                            | 0                     | 4,117,105             | 0                | 179,526                 |
| 774,969                       | 8,425,062         | 0                      | 1,042,592    | 1,183,144                      | 0                     | 26,792,717            | 0                | 1,130,314               |
| 0                             | 1,880,789         | 0                      | 69,600       | 32,244                         | 0                     | 6,630,439             | 0                | 124,425                 |
| 0                             | 5,626,496         | 0                      | 1,429,248    | 1,214,591                      | 0                     | 42,306,516            | 0                | 697,099                 |
| 0                             | 3,159,199         | 0                      | 0            | 2,853                          | 0                     | 11,030,781            | 0                | 5,869,486               |
| 1,848,221                     | 0                 | 0                      | 2,697,510    | 1,928,585                      | 0                     | 43,556,203            | 0                | 300,424                 |
| 0                             | 2,743,730         | 0                      | 426,000      | 238,408                        | 0                     | 21,024,220            | 0                | 1,407,521               |
| 481,265                       | 6,480,035         | 0                      | 658,519      | 615,988                        | 0                     | 32,506,233            | 0                | 3,965,673               |

Continued

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**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 |
|--------------------|------------|-----------------------|----------------------------------------|--------------------------|-----------|----------------|-----------------------|
| Fairlawn           | Summit     | \$2,060,441           | \$4,890,655                            | \$29,324                 | \$109,066 | \$1,752,372    | \$303,756             |
| Fairview Park      | Cuyahoga   | 1,871,902             | 5,760,650                              | 1,593,359                | 49,447    | 932,973        | 713,599               |
| Findlay            | Hancock    | 5,436,364             | 12,659,590                             | 0                        | 1,334,612 | 1,618,551      | 1,305,622             |
| Forest Park        | Hamilton   | 1,717,723             | 6,391,827                              | 765,532                  | 19,804    | 2,704,639      | 440,998               |
| Fostoria           | Seneca     | 1,309,309             | 5,037,639                              | 391,223                  | 352,443   | 698,734        | 179,486               |
| Franklin           | Warren     | 2,195,294             | 3,955,585                              | 72,448                   | 56,199    | 667,498        | 265,732               |
| Fremont            | Sandusky   | 1,679,437             | 4,789,550                              | 337,670                  | 16,598    | 735,002        | 1,598,044             |
| Gahanna            | Franklin   | 2,432,376             | 5,788,809                              | 3,797,001                | 154,330   | 1,766,426      | 1,555,187             |
| Garfield Heights   | Cuyahoga   | 7,420,926             | 10,490,617                             | 148,861                  | 567,907   | 1,840,415      | 1,005,694             |
| Geneva             | Ashtabula  | 628,314               | 1,729,061                              | 305,294                  | 0         | 561,398        | 58,289                |
| Girard             | Trumbull   | 1,537,444             | 3,190,335                              | 963,919                  | 283,086   | 819,217        | 71,963                |
| Grandview Heights  | Franklin   | 1,271,972             | 3,948,678                              | 0                        | 31,199    | 1,136,907      | 677,800               |
| Green              | Summit     | 2,839,844             | 5,034,591                              | 716,095                  | 204,077   | 3,636,167      | 498,274               |
| Greenville         | Darke      | 2,051,824             | 3,562,890                              | 146,619                  | 33,140    | 1,782,817      | 561,095               |
| Grove City         | Franklin   | 3,730,631             | 6,042,973                              | 1,053,869                | 276,176   | 1,045,232      | 1,639,443             |
| Hamilton           | Butler     | 1,363,735             | 25,020,605                             | 4,726,538                | 1,187,802 | 3,385,373      | 2,287,623             |
| Harrison           | Hamilton   | 938,940               | 3,607,850                              | 7,233                    | 188,036   | 459,111        | 155,207               |
| Heath              | Licking    | 1,212,168             | 4,069,038                              | 255,327                  | 52,500    | 2,667,651      | 1,475,797             |
| Highland Heights   | Cuyahoga   | 2,001,461             | 4,983,267                              | 303,140                  | 0         | 485,362        | 746,662               |
| Hillard            | Franklin   | 3,504,578             | 6,024,534                              | 1,618,402                | 119,086   | 4,391,815      | 2,750,479             |
| Hillsboro          | Highland   | 1,421,545             | 3,044,586                              | 295,117                  | 23,475    | 401,196        | 93,095                |
| Hubbard            | Trumbull   | 327,268               | 1,407,963                              | 4,524                    | 35,187    | 538,470        | 30,439                |
| Huber Heights      | Montgomery | 3,034,788             | 11,897,906                             | 960,001                  | 0         | 1,504,775      | 205,312               |
| Hudson             | Summit     | 4,012,367             | 4,851,478                              | 1,232,312                | 488,648   | 2,710,302      | 785,967               |
| Huron              | Erie       | 1,143,046             | 2,785,526                              | 126,664                  | 0         | 388,549        | 733,443               |
| Independence       | Cuyahoga   | 3,710,591             | 7,228,353                              | 2,378,175                | 94,848    | 2,047,996      | 2,758,908             |
| Ironton            | Lawrence   | 1,561,644             | 2,085,247                              | 434,751                  | 282,971   | 532,296        | 77,255                |
| Jackson            | Jackson    | 106,037               | 1,637,513                              | 588,392                  | 315,056   | 543,976        | 142,317               |
| Kent               | Portage    | 2,552,573             | 7,977,881                              | 1,866,318                | 392,647   | 1,424,857      | 979,959               |
| Kettering          | Montgomery | 11,320,369            | 18,618,592                             | 0                        | 0         | 0              | 10,438,031            |
| Lakewood           | Cuyahoga   | 8,335,408             | 19,512,868                             | 6,060,535                | 3,532,193 | 2,337,498      | 1,930,211             |
| Lancaster          | Fairfield  | 5,791,625             | 13,039,847                             | 818,537                  | 824,672   | 3,603,691      | 1,598,290             |
| Lebanon            | Warren     | 2,015,128             | 3,898,657                              | 873,945                  | 145,004   | 679,456        | 680,463               |
| Lima               | Allen      | 6,834,385             | 13,860,349                             | 2,771,248                | 0         | 2,584,473      | 936,207               |
| Logan              | Hocking    | 524,065               | 2,042,293                              | 19,107                   | 266,480   | 823,696        | 156,065               |
| London             | Madison    | 949,046               | 1,888,419                              | 423,906                  | 3,419     | 543,431        | 197,287               |
| Lorain             | Lorain     | 6,772,792             | 16,750,969                             | 678,520                  | 1,711,340 | 2,578,166      | 1,090,889             |
| Louisville         | Stark      | 749,920               | 1,878,135                              | 173,935                  | 50,508    | 636,157        | 383,104               |
| Loveland           | Hamilton   | 1,997,365             | 4,203,604                              | 208,903                  | 0         | 601,975        | 300,159               |
| Lyndhurst          | Cuyahoga   | 3,736,403             | 6,438,162                              | 628,773                  | 47,365    | 1,572,360      | 2,488,134             |
| Macedonia          | Summit     | 2,429,817             | 4,350,731                              | 428,123                  | 163,901   | 1,117,651      | 1,462,757             |
| Mansfield          | Richland   | 9,458,715             | 20,501,227                             | 2,223,299                | 166,115   | 2,620,323      | 527,494               |
| Maple Heights      | Cuyahoga   | 3,386,720             | 10,264,721                             | 697,912                  | 81,084    | 1,383,017      | 1,554,518             |
| Marietta           | Washington | 4,358,208             | 4,815,503                              | 103,976                  | 707,688   | 2,968,263      | 377,773               |
| Marion             | Marion     | 3,397,867             | 11,594,964                             | 1,196,862                | 1,169,191 | 3,603,442      | 1,103,716             |
| Martins Ferry      | Belmont    | 436,023               | 1,238,387                              | 191,042                  | 103,090   | 444,625        | 26,512                |
| Marysville         | Union      | 1,894,539             | 5,719,983                              | 452,014                  | 304,667   | 891,904        | 261,762               |
| Mason City         | Warren     | 10,703,574            | 6,548,683                              | 1,666,254                | 0         | 5,461,877      | 2,122,965             |
| Massillon          | Stark      | 5,774,100             | 8,631,546                              | 1,645,806                | 483,602   | 2,069,714      | 2,646,306             |
| Maumee             | Lucas      | 3,737,327             | 8,122,303                              | 767,296                  | 150,897   | 2,636,857      | 1,256,182             |
| Mayfield Heights   | Cuyahoga   | 6,501,819             | 8,714,008                              | 563,561                  | 218,818   | 4,502,691      | 1,207,256             |
| Medina             | Medina     | 4,043,788             | 5,565,385                              | 705,404                  | 74,192    | 861,802        | 465,275               |
| Mentor             | Lake       | 7,387,217             | 18,084,017                             | 3,024,311                | 0         | 9,201,015      | 6,016,077             |
| Mentor-On-The-Lake | Lake       | 519,225               | 2,015,129                              | 0                        | 47,204    | 830,678        | 161,971               |
| Miamisburg         | Montgomery | 3,111,544             | 7,283,751                              | 779,392                  | 19,858    | 1,429,618      | 1,665,174             |
| Middleburg Hts     | Cuyahoga   | 5,373,213             | 6,356,082                              | 598,079                  | 244,428   | 1,529,623      | 2,485,636             |
| Middletown         | Butler     | 4,203,423             | 23,595,999                             | 12,440,852               | 1,831,677 | 7,432,044      | 1,151,536             |
| Milford            | Clermont   | 1,089,482             | 2,228,972                              | 96,341                   | 877,447   | 536,679        | 70,869                |
| Monroe             | Butler     | 1,337,545             | 3,690,212                              | 0                        | 196,073   | 696,325        | 2,936                 |
| Montgomery         | Hamilton   | 2,654,358             | 4,207,246                              | 480,298                  | 71,191    | 931,182        | 543,956               |
| Moraine            | Montgomery | 4,132,118             | 7,746,340                              | 157,996                  | 150,502   | 2,131,832      | 2,671,890             |
| Mount Healthy      | Hamilton   | 564,042               | 1,262,530                              | 82,144                   | 0         | 285,331        | 348,452               |
| Mount Vernon       | Knox       | 3,903,761             | 4,368,772                              | 668,592                  | 534,829   | 3,721,449      | 335,744               |

| Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal  | Interest and<br>Fiscal Charges | Other<br>Expenditures | Total<br>Expenditures | Special<br>Items | Other Financing<br>Uses |
|-------------------------------|-------------------|------------------------|------------|--------------------------------|-----------------------|-----------------------|------------------|-------------------------|
| \$344,409                     | \$8,523,800       | \$275,412              | \$600,289  | \$627,597                      | \$0                   | \$19,517,121          | \$0              | \$3,357,500             |
| 0                             | 2,064,837         | 0                      | 230,074    | 274,521                        | 0                     | 13,491,362            | 0                | 1,082,074               |
| 1,807                         | 7,697,385         | 0                      | 385,169    | 209,146                        | 9,397                 | 30,657,643            | 0                | 16,370,614              |
| 0                             | 3,327,027         | 0                      | 1,128,534  | 278,945                        | 0                     | 16,775,029            | 0                | 452,131                 |
| 15,715                        | 379,258           | 0                      | 304,962    | 33,664                         | 0                     | 8,702,433             | 0                | 1,064,247               |
| 183,400                       | 3,634,022         | 0                      | 663,267    | 620,727                        | 29,092                | 12,343,264            | 0                | 2,300,954               |
| 13,249                        | 1,790,476         | 0                      | 187,663    | 234,190                        | 0                     | 11,381,879            | 0                | 7,411,481               |
| 480,407                       | 5,313,525         | 0                      | 516,169    | 230,837                        | 0                     | 22,035,067            | 0                | 1,801,230               |
| 1,887,991                     | 3,104,006         | 0                      | 1,353,598  | 1,426,605                      | 0                     | 29,246,620            | 0                | 1,896,612               |
| 0                             | 1,084,914         | 0                      | 472,147    | 133,864                        | 0                     | 4,973,281             | 0                | 852,456                 |
| 296,076                       | 1,567,281         | 0                      | 454,609    | 325,127                        | 0                     | 9,509,057             | 0                | 150,000                 |
| 116,326                       | 758,220           | 0                      | 745,110    | 88,940                         | 0                     | 8,775,152             | 0                | 87,140                  |
| 0                             | 261,866           | 0                      | 220,000    | 195,304                        | 0                     | 13,606,218            | 0                | 4,953,500               |
| 169,808                       | 2,131,977         | 0                      | 161,412    | 148,130                        | 0                     | 10,749,712            | 0                | 1,163,385               |
| 0                             | 13,258,603        | 0                      | 7,038,085  | 526,344                        | 0                     | 34,611,356            | 0                | 50,000                  |
| 8,797,312                     | 2,618,713         | 0                      | 1,550,000  | 1,849,261                      | 0                     | 52,786,962            | 0                | 9,933,879               |
| 0                             | 1,061,626         | 0                      | 214,362    | 192,783                        | 0                     | 6,825,148             | 0                | 2,130,090               |
| 568,416                       | 0                 | 0                      | 377,928    | 234,518                        | 0                     | 10,913,343            | 0                | 1,784,791               |
| 924,300                       | 1,161,748         | 0                      | 1,001,113  | 842,787                        | 0                     | 12,449,840            | 0                | 451,526                 |
| 3,396,928                     | 250,719           | 0                      | 9,185,000  | 903,981                        | 85,690                | 32,231,212            | 0                | 2,829,026               |
| 1,313                         | 416               | 0                      | 40,000     | 10,925                         | 0                     | 5,331,668             | 0                | 432,000                 |
| 1,008                         | 335,718           | 0                      | 0          | 1,555                          | 0                     | 2,682,132             | 0                | 846,761                 |
| 0                             | 10,172,043        | 0                      | 1,610,560  | 909,068                        | 250                   | 30,294,703            | 0                | 8,005,171               |
| 1,110                         | 10,147,288        | 0                      | 1,120,000  | 1,675,050                      | 0                     | 27,024,522            | 0                | 7,887,425               |
| 419,071                       | 611,340           | 0                      | 192,736    | 139,177                        | 0                     | 6,539,552             | 0                | 1,104,833               |
| 473,105                       | 8,702,345         | 0                      | 10,550,091 | 795,370                        | 331,409               | 39,071,191            | 0                | 13,548,000              |
| 0                             | 1,232,845         | 0                      | 156,824    | 164,535                        | 0                     | 6,528,368             | 0                | 664,394                 |
| 0                             | 93,147            | 0                      | 1,044,885  | 20,006                         | 0                     | 4,491,329             | 0                | 277,300                 |
| 0                             | 2,264,048         | 0                      | 181,947    | 257,533                        | 0                     | 17,897,763            | 0                | 9,498,113               |
| 8,173,691                     | 12,781,912        | 0                      | 1,952,988  | 386,244                        | 0                     | 63,671,827            | 0                | 11,332,160              |
| 4,340,840                     | 2,848,800         | 0                      | 2,007,312  | 1,597,061                      | 110,619               | 52,613,345            | 0                | 2,327,437               |
| 0                             | 2,461,374         | 0                      | 535,629    | 172,778                        | 0                     | 28,846,443            | 0                | 1,555,237               |
| 0                             | 5,951,931         | 0                      | 568,652    | 380,551                        | 57,972                | 15,251,759            | 0                | 446,545                 |
| 0                             | 2,007,375         | 0                      | 582,181    | 143,577                        | 0                     | 29,719,795            | 0                | 448,378                 |
| 24,093                        | 749,171           | 0                      | 171,248    | 59,192                         | 0                     | 4,835,410             | 0                | 4,477                   |
| 700                           | 317,604           | 0                      | 39,383     | 34,288                         | 0                     | 4,397,483             | 0                | 225,900                 |
| 0                             | 5,376,919         | 18,420                 | 8,105,592  | 1,811,630                      | 475,530               | 45,370,767            | 0                | 2,719,525               |
| 120,857                       | 133,937           | 0                      | 209,765    | 58,123                         | 0                     | 4,394,441             | 0                | 478,185                 |
| 0                             | 2,058,171         | 0                      | 323,818    | 247,447                        | 0                     | 9,941,442             | 0                | 2,356,380               |
| 2,193,360                     | 0                 | 0                      | 502,000    | 186,815                        | 0                     | 17,793,372            | 0                | 1,842,675               |
| 635,515                       | 0                 | 0                      | 537,157    | 501,195                        | 0                     | 11,626,847            | 0                | 3,833,077               |
| 0                             | 3,771,501         | 0                      | 10,910,000 | 727,275                        | 0                     | 50,905,949            | 0                | 3,057,895               |
| 1,416,757                     | 804,728           | 0                      | 1,011,273  | 455,558                        | 0                     | 21,056,288            | 0                | 8,426,682               |
| 0                             | 980,979           | 1,349,056              | 111,783    | 21,371                         | 0                     | 15,794,600            | 0                | 74,410                  |
| 16,260                        | 499,268           | 0                      | 361,671    | 0                              | 0                     | 22,943,241            | 0                | 1,190,604               |
| 0                             | 378,094           | 0                      | 34,419     | 20,949                         | 0                     | 2,873,141             | 0                | 895,970                 |
| 0                             | 264,446           | 0                      | 1,343,409  | 520,088                        | 0                     | 11,652,812            | 0                | 1,429,409               |
| 400                           | 160,059           | 0                      | 1,237,162  | 1,564,957                      | 0                     | 29,465,931            | 0                | 3,282,392               |
| 437,171                       | 2,021,447         | 0                      | 5,063,041  | 1,135,157                      | 25,500                | 29,933,390            | 0                | 1,232,998               |
| 949,100                       | 7,365,832         | 0                      | 404,401    | 122,044                        | 0                     | 25,512,239            | 0                | 23,134,248              |
| 656,394                       | 0                 | 0                      | 7,113,352  | 150,064                        | 0                     | 29,627,963            | 0                | 3,333,565               |
| 7,577                         | 834,240           | 0                      | 453,000    | 227,829                        | 0                     | 13,238,492            | 0                | 40,438                  |
| 0                             | 10,201,726        | 0                      | 1,930,000  | 1,719,536                      | 0                     | 57,563,899            | 0                | 500,181                 |
| 324,187                       | 108,238           | 0                      | 129,313    | 36,342                         | 0                     | 4,172,287             | 0                | 183,461                 |
| 784,303                       | 2,671,986         | 0                      | 333,940    | 324,254                        | 0                     | 18,403,820            | 0                | 1,154,593               |
| 716,221                       | 3,273,070         | 0                      | 1,697,225  | 1,131,020                      | 0                     | 23,404,597            | 0                | 1,227,083               |
| 2,080,101                     | 0                 | 0                      | 1,238,001  | 1,208,636                      | 141,340               | 55,323,609            | 0                | 768,020                 |
| 244,750                       | 584,339           | 0                      | 105,000    | 225,841                        | 0                     | 6,059,720             | 0                | 520,080                 |
| 0                             | 620,655           | 0                      | 5,004,913  | 997,457                        | 0                     | 12,546,116            | 0                | 2,546,932               |
| 0                             | 1,512,227         | 0                      | 2,141,883  | 638,932                        | 0                     | 13,181,273            | 0                | 10,360,487              |
| 327,151                       | 3,888,581         | 0                      | 102,702    | 5,000                          | 0                     | 21,314,112            | 0                | 4,435,000               |
| 359,690                       | 225,181           | 0                      | 98,147     | 95,420                         | 0                     | 3,320,937             | 0                | 887,711                 |
| 0                             | 0                 | 0                      | 3,736,395  | 217,840                        | 0                     | 17,487,382            | 0                | 838,898                 |

Continued



**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**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 |
|------------------|------------|-----------------------|----------------------------------------|--------------------------|-----------|----------------|-----------------------|
| Munroe Falls     | Summit     | \$652,900             | \$1,219,112                            | \$0                      | \$35,362  | \$424,528      | \$25,146              |
| Napoleon         | Henry      | 829,686               | 2,475,239                              | 1,071,531                | 87,882    | 617,653        | 756,745               |
| Nelsonville      | Athens     | 411,710               | 862,530                                | 286,332                  | 4,642     | 391,482        | 130,754               |
| New Carlisle     | Clark      | 509,858               | 772,707                                | 53,654                   | 554,454   | 248,300        | 49,997                |
| New Philadelphia | Tuscarawas | 2,688,691             | 3,545,093                              | 329,204                  | 284,996   | 1,174,638      | 537,337               |
| Newark           | Licking    | 7,097,236             | 17,017,236                             | 2,899,829                | 2,591,268 | 3,266,226      | 753,238               |
| North Canton     | Stark      | 5,862,598             | 3,176,990                              | 286,643                  | 1,159,512 | 1,339,514      | 949,013               |
| North Olmsted    | Cuyahoga   | 4,263,938             | 11,604,760                             | 0                        | 442,111   | 5,311,916      | 2,212,675             |
| North Ridgeville | Lorain     | 4,004,255             | 6,912,480                              | 1,103,637                | 287,622   | 2,119,863      | 330,359               |
| North Royalton   | Cuyahoga   | 2,302,818             | 8,697,363                              | 829,845                  | 358,070   | 2,594,264      | 410,371               |
| Northwood        | Wood       | 1,286,292             | 2,382,655                              | 164,351                  | 7,923     | 488,631        | 77,677                |
| Norton           | Summit     | 1,498,801             | 2,640,685                              | 257,192                  | 5,156     | 902,554        | 197,901               |
| Norwalk          | Huron      | 1,922,291             | 4,233,227                              | 59,346                   | 120,945   | 1,316,135      | 1,424,627             |
| Norwood          | Hamilton   | 4,445,685             | 10,630,697                             | 1,057,384                | 434,674   | 774,901        | 0                     |
| Oakwood          | Montgomery | 2,209,649             | 3,822,101                              | 1,639,212                | 87,480    | 807,604        | 962,904               |
| Oberlin          | Lorain     | 2,388,173             | 2,123,136                              | 428,575                  | 112,426   | 474,864        | 418,772               |
| Olmstead Falls   | Cuyahoga   | 1,472,390             | 2,557,494                              | 729,880                  | 72,040    | 884,825        | 53,474                |
| Ontario          | Richland   | 1,459,032             | 2,064,858                              | 29,881                   | 8,392     | 1,199,989      | 121,322               |
| Oregon           | Lucas      | 4,013,125             | 8,213,280                              | 1,179,300                | 371,624   | 2,749,407      | 631,629               |
| Orrville         | Wayne      | 877,044               | 1,748,073                              | 0                        | 205,711   | 1,139,246      | 273,331               |
| Oxford           | Butler     | 1,420,844             | 3,655,200                              | 709,028                  | 119,514   | 894,284        | 1,001,366             |
| Painesville      | Lake       | 2,756,501             | 6,811,324                              | 633,705                  | 716,278   | 2,573,441      | 900,122               |
| Parma            | Cuyahoga   | 19,108,223            | 23,288,263                             | 6,359,743                | 2,965,919 | 5,004,527      | 2,689,698             |
| Parma Heights    | Cuyahoga   | 2,058,268             | 7,309,717                              | 2,028,337                | 235,257   | 498,659        | 1,302,643             |
| Pataskala        | Licking    | 794,998               | 1,288,667                              | 389,949                  | 29,488    | 969,554        | 113,614               |
| Pepper Pike      | Cuyahoga   | 1,283,847             | 4,636,532                              | 192,647                  | 30,187    | 1,691,315      | 0                     |
| Perrysburg       | Wood       | 3,210,975             | 5,274,950                              | 750,507                  | 26,847    | 1,559,022      | 1,049,267             |
| Pickerington     | Fairfield  | 2,190,882             | 2,431,526                              | 1,058,511                | 105,265   | 538,020        | 741,676               |
| Piqua            | Miami      | 1,109,423             | 6,547,484                              | 591,802                  | 301,939   | 1,651,707      | 488,074               |
| Port Clinton     | Ottawa     | 1,127,108             | 1,636,708                              | 169,692                  | 208,238   | 788,926        | 219,322               |
| Portsmouth       | Scioto     | 3,403,628             | 6,572,469                              | 485,719                  | 2,565,485 | 2,292,674      | 73,507                |
| Powell           | Delaware   | 974,851               | 1,386,237                              | 487,558                  | 0         | 794,007        | 207,665               |
| Ravenna          | Portage    | 1,229,269             | 4,886,957                              | 2,360,381                | 193,955   | 1,083,163      | 699,339               |
| Reading          | Hamilton   | 1,572,977             | 3,909,621                              | 158,219                  | 53,180    | 441,053        | 480,070               |
| Reynoldsburg     | Franklin   | 3,227,584             | 5,698,827                              | 1,258,918                | 153,435   | 791,305        | 858,586               |
| Rittman          | Wayne      | 615,333               | 1,307,191                              | 0                        | 96,994    | 713,227        | 397,874               |
| Riverside        | Montgomery | 2,143,202             | 5,726,391                              | 1,062,677                | 1,700     | 2,049,431      | 46,876                |
| Rocky River      | Cuyahoga   | 4,544,926             | 7,309,763                              | 806,798                  | 1,081,332 | 2,317,478      | 352,892               |
| Rossford         | Wood       | 1,192,746             | 1,892,784                              | 0                        | 0         | 872,080        | 232,152               |
| Salem            | Columbiana | 1,007,890             | 3,340,877                              | 510,618                  | 0         | 727,501        | 332,390               |
| Sandusky         | Erie       | 4,503,710             | 9,652,045                              | 2,696,902                | 319,351   | 2,096,953      | 796,209               |
| Seven Hills      | Cuyahoga   | 1,182,685             | 3,130,251                              | 250,363                  | 561,519   | 1,486,515      | 675,259               |
| Shaker Heights   | Cuyahoga   | 6,545,599             | 22,718,906                             | 5,648,055                | 629,242   | 2,588,086      | 3,702,571             |
| Sharonville      | Hamilton   | 3,004,275             | 9,296,793                              | 477,303                  | 325,916   | 1,283,222      | 2,566,192             |
| Sheffield Lake   | Lorain     | 647,225               | 2,656,876                              | 144,669                  | 27,447    | 1,674,487      | 97,237                |
| Shelby           | Richland   | 1,168,250             | 2,411,765                              | 159,876                  | 314,850   | 683,975        | 70,542                |
| Sidney           | Shelby     | 1,837,408             | 9,300,073                              | 1,013,585                | 259,649   | 1,504,254      | 1,246,529             |
| Silverton        | Hamilton   | 619,794               | 1,072,924                              | 21,587                   | 4,362     | 184,520        | 71,493                |
| Solon            | Cuyahoga   | 5,330,364             | 11,715,802                             | 2,084,024                | 105,461   | 4,318,184      | 4,276,719             |
| South Euclid     | Cuyahoga   | 2,400,426             | 7,156,948                              | 926,991                  | 168,765   | 1,675,861      | 467,343               |
| Springboro       | Warren     | 3,343,835             | 2,192,558                              | 739,251                  | 6,343     | 628,947        | 320,075               |
| Springdale       | Hamilton   | 3,232,456             | 6,115,425                              | 743,674                  | 219,686   | 1,315,080      | 1,302,775             |
| Springfield      | Clark      | 11,957,537            | 24,857,142                             | 4,305,473                | 249,904   | 3,345,904      | 2,633,613             |
| St. Bernard      | Hamilton   | 2,493,627             | 4,799,449                              | 0                        | 150,069   | 611,274        | 584,136               |
| St. Clairsville  | Belmont    | 296,261               | 760,247                                | 191,348                  | 30,982    | 586,021        | 286,648               |
| St. Marys        | Auglaize   | 760,000               | 2,199,787                              | 104,499                  | 10,477    | 621,494        | 259,548               |
| Stow             | Summit     | 4,337,419             | 10,107,920                             | 1,163,616                | 435,598   | 2,542,914      | 1,646,323             |
| Streetsboro      | Portage    | 1,729,801             | 3,781,312                              | 663,424                  | 23,803    | 613,139        | 384,956               |
| Strongsville     | Cuyahoga   | 4,255,456             | 13,583,133                             | 1,347,534                | 1,394,520 | 5,157,813      | 4,283,508             |
| Sylvania         | Lucas      | 3,561,325             | 4,106,148                              | 524,019                  | 243,708   | 1,220,540      | 742,015               |
| Tallmadge        | Summit     | 2,667,992             | 5,154,459                              | 408,898                  | 164,022   | 1,988,834      | 649,449               |
| Tiffin           | Seneca     | 2,093,649             | 6,244,145                              | 820,731                  | 158,013   | 1,605,859      | 455,668               |
| Tipp City        | Miami      | 1,250,192             | 2,474,913                              | 197,643                  | 0         | 504,019        | 429,309               |

| Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal  | Interest and<br>Fiscal Charges | Other<br>Expenditures | Total<br>Expenditures | Special<br>Items | Other Financing<br>Uses |
|-------------------------------|-------------------|------------------------|------------|--------------------------------|-----------------------|-----------------------|------------------|-------------------------|
| \$0                           | \$408,385         | \$0                    | \$256,074  | \$67,936                       | \$0                   | \$3,089,443           | \$0              | \$53,189                |
| 0                             | 1,107,011         | 0                      | 169,156    | 83,845                         | 0                     | 7,198,748             | 0                | 1,993,930               |
| 0                             | 6,470,416         | 0                      | 1,884,986  | 81,169                         | 0                     | 10,524,021            | 0                | 5,000                   |
| 0                             | 98,054            | 0                      | 154,441    | 40,144                         | 0                     | 2,481,609             | 0                | 0                       |
| 1,076,947                     | 4,685,501         | 0                      | 557,683    | 266,448                        | 0                     | 15,146,538            | 0                | 75,048                  |
| 0                             | 3,496,371         | 0                      | 130,000    | 331,057                        | 0                     | 37,582,461            | 0                | 18,307,917              |
| 474,024                       | 3,255,013         | 0                      | 0          | 13,344                         | 0                     | 16,516,651            | 0                | 4,380,000               |
| 1,681,386                     | 6,348,743         | 0                      | 5,007,897  | 2,378,765                      | 0                     | 39,252,191            | 0                | 2,071,802               |
| 0                             | 394,446           | 0                      | 3,510,000  | 146,789                        | 431,120               | 19,240,571            | 0                | 6,895,605               |
| 1,553,341                     | 2,412,550         | 0                      | 320,487    | 225,496                        | 0                     | 19,704,605            | 0                | 1,397,997               |
| 81,488                        | 838,001           | 0                      | 82,866     | 80,752                         | 0                     | 5,490,636             | 0                | 324,000                 |
| 0                             | 1,005,863         | 0                      | 47,490     | 287,799                        | 0                     | 6,843,441             | 0                | 5,485,771               |
| 0                             | 1,531,635         | 0                      | 326,909    | 179,290                        | 0                     | 11,114,405            | 0                | 1,384,791               |
| 827,698                       | 1,354,943         | 0                      | 1,211,043  | 637,520                        | 0                     | 21,374,545            | 0                | 2,643,329               |
| 0                             | 5,161,223         | 0                      | 0          | 87,506                         | 0                     | 14,777,679            | 0                | 3,068,170               |
| 97,599                        | 2,147,988         | 0                      | 746,569    | 127,548                        | 0                     | 9,065,650             | 0                | 1,050,113               |
| 0                             | 2,794,443         | 0                      | 355,606    | 282,622                        | 0                     | 9,202,774             | 0                | 140,602                 |
| 0                             | 1,660,401         | 0                      | 105,242    | 1,106                          | 0                     | 6,650,223             | 0                | 115,100                 |
| 329,707                       | 1,107,670         | 0                      | 927,277    | 683,499                        | 0                     | 20,206,518            | 0                | 7,020,053               |
| 274,386                       | 1,247,979         | 0                      | 10,400     | 10,956                         | 0                     | 5,787,126             | 0                | 1,123,476               |
| 0                             | 1,934,721         | 0                      | 150,354    | 191,189                        | 0                     | 10,076,500            | 0                | 2,976,763               |
| 0                             | 470,502           | 0                      | 61,416     | 105,895                        | 0                     | 15,029,184            | 0                | 952,150                 |
| 1,600,046                     | 1,492,778         | 0                      | 2,632,512  | 1,540,411                      | 0                     | 66,682,120            | 0                | 8,579,176               |
| 892,801                       | 676,903           | 0                      | 466,652    | 224,661                        | 74,146                | 15,768,044            | 0                | 1,210,436               |
| 0                             | 1,822,485         | 30                     | 122,767    | 18,631                         | 0                     | 5,550,183             | 0                | 0                       |
| 1,361,882                     | 374,887           | 0                      | 700,391    | 229,864                        | 0                     | 10,501,552            | 0                | 1,669,224               |
| 931,846                       | 6,505,469         | 0                      | 0          | 332,215                        | 0                     | 19,641,098            | 0                | 4,912,902               |
| 0                             | 3,535,856         | 0                      | 297,219    | 204,645                        | 0                     | 11,103,600            | 0                | 2,298,864               |
| 142,634                       | 2,105,214         | 0                      | 415,805    | 248,143                        | 0                     | 13,602,225            | 0                | 1,490,406               |
| 1,193                         | 171,579           | 0                      | 224,289    | 53,218                         | 0                     | 4,600,273             | 0                | 950,662                 |
| 0                             | 738,301           | 0                      | 190,000    | 141,294                        | 0                     | 16,463,077            | 0                | 4,149,083               |
| 0                             | 1,054,493         | 0                      | 370,000    | 1,021,800                      | 25,680                | 6,322,291             | 0                | 529,351                 |
| 824,060                       | 1,876,051         | 4,969,915              | 116,448    | 452,872                        | 0                     | 18,692,410            | 0                | 406,881                 |
| 363,989                       | 1,289,225         | 0                      | 100,000    | 55,360                         | 0                     | 8,423,694             | 0                | 4,761,804               |
| 0                             | 3,357,832         | 0                      | 951,469    | 1,242,550                      | 0                     | 17,540,506            | 0                | 15,624,202              |
| 214,908                       | 443,831           | 0                      | 140,232    | 109,420                        | 0                     | 4,039,010             | 0                | 235,240                 |
| 0                             | 908,770           | 0                      | 149,626    | 47,000                         | 0                     | 12,135,673            | 0                | 4,115,608               |
| 1,485,120                     | 5,611,179         | 0                      | 462,037    | 439,169                        | 0                     | 24,410,694            | 0                | 5,370,297               |
| 218,480                       | 265,170           | 0                      | 282,150    | 298,815                        | 0                     | 5,254,377             | 0                | 466,746                 |
| 0                             | 2,083,258         | 0                      | 177,456    | 61,717                         | 0                     | 8,241,707             | 0                | 4,461,952               |
| 65,600                        | 5,560,276         | 0                      | 796,337    | 1,183,073                      | 0                     | 27,670,456            | 0                | 2,188,782               |
| 153,568                       | 3,328,600         | 0                      | 792,648    | 566,565                        | 18,896                | 12,146,869            | 0                | 3,697,088               |
| 6,575,101                     | 0                 | 0                      | 40,375     | 304,627                        | 0                     | 48,752,562            | 0                | 9,337,294               |
| 468,046                       | 8,790,676         | 0                      | 3,206,000  | 1,039,251                      | 0                     | 30,457,674            | 0                | 2,126,400               |
| 0                             | 13,966            | 0                      | 74,308     | 111,679                        | 0                     | 5,447,894             | 0                | 113,956                 |
| 1,036                         | 1,653,015         | 0                      | 164,026    | 9,914                          | 0                     | 6,637,249             | 0                | 456,982                 |
| 222,810                       | 2,449,097         | 0                      | 125,000    | 115,522                        | 0                     | 18,073,927            | 0                | 11,495,014              |
| 184,426                       | 129,916           | 0                      | 316,658    | 11,342                         | 0                     | 2,617,022             | 0                | 135,972                 |
| 1,525,655                     | 16,768,406        | 0                      | 2,171,799  | 1,407,536                      | 0                     | 49,703,950            | 0                | 10,269,103              |
| 2,430,152                     | 7,510,874         | 0                      | 9,342,841  | 431,485                        | 0                     | 32,511,686            | 0                | 348,103                 |
| 0                             | 1,179,323         | 0                      | 479,553    | 416,250                        | 0                     | 9,306,135             | 0                | 3,056,888               |
| 346,257                       | 3,015,420         | 0                      | 674,909    | 421,889                        | 0                     | 17,387,571            | 0                | 1,965,052               |
| 2,000                         | 12,769,142        | 0                      | 1,670,341  | 863,022                        | 0                     | 62,654,078            | 600,000          | 5,479,221               |
| 2,013,582                     | 414,441           | 0                      | 1,760      | 91,873                         | 0                     | 11,160,211            | 0                | 1,201,994               |
| 0                             | 169,220           | 0                      | 18,933     | 11,503                         | 0                     | 2,351,163             | 0                | 932,048                 |
| 0                             | 2,721,857         | 0                      | 1,601,930  | 39,876                         | 0                     | 8,319,468             | 0                | 1,653,291               |
| 3,863                         | 12,567,939        | 0                      | 15,627,361 | 735,296                        | 0                     | 49,168,249            | 0                | 596,032                 |
| 795,226                       | 4,618,931         | 0                      | 440,329    | 320,298                        | 0                     | 13,371,219            | 0                | 128,500                 |
| 2,366,707                     | 7,531,660         | 0                      | 1,740,000  | 1,557,766                      | 0                     | 43,218,097            | 0                | 6,367,531               |
| 700,686                       | 2,571,639         | 0                      | 794,872    | 538,729                        | 0                     | 15,003,681            | 0                | 6,049,348               |
| 0                             | 5,270,018         | 0                      | 363,906    | 367,969                        | 0                     | 17,035,547            | 0                | 3,066,651               |
| 0                             | 0                 | 0                      | 1,286,648  | 57,406                         | 0                     | 12,722,119            | 0                | 2,319,131               |
| 174,405                       | 3,925,591         | 0                      | 280,000    | 164,200                        | 0                     | 9,400,272             | 0                | 958,028                 |

Continued

**Governmental Fund Expenditures - Modified Accrual Basis of Accounting**  
**For the Year Ended December 31, 2003**  
**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 |
|----------------------|------------|-----------------------|----------------------------------------|--------------------------|--------------|----------------|-----------------------|
| Toledo               | Lucas      | \$19,074,000          | \$143,350,000                          | \$18,062,000             | \$16,240,000 | \$0            | \$4,729,000           |
| Toronto              | Jefferson  | 367,084               | 1,329,994                              | 475,806                  | 37,298       | 228,396        | 90,616                |
| Trenton              | Butler     | 517,805               | 1,583,868                              | 228,063                  | 0            | 465,301        | 92,086                |
| Trotwood             | Montgomery | 2,405,893             | 8,391,237                              | 1,354,251                | 0            | 1,250,411      | 386,804               |
| Troy                 | Miami      | 4,085,269             | 8,025,594                              | 1,130,705                | 405,234      | 2,065,992      | 1,824,597             |
| Twinsburg            | Summit     | 2,706,607             | 7,277,657                              | 1,635,997                | 222,238      | 5,367,116      | 2,722,265             |
| Uhrichsville         | Tuscarawas | 415,677               | 970,175                                | 391,360                  | 5,207        | 284,976        | 37,188                |
| Union                | Montgomery | 394,602               | 962,554                                | 11,789                   | 332,330      | 301,872        | 58,749                |
| University Heights   | Cuyahoga   | 1,477,092             | 6,436,367                              | 1,997,363                | 44,681       | 1,529,407      | 327,645               |
| Upper Arlington      | Franklin   | 6,600,026             | 11,821,005                             | 719,420                  | 157,354      | 0              | 2,617,481             |
| Upper Sandusky       | Wyandot    | 1,145,188             | 1,332,590                              | 90,708                   | 51,864       | 282,118        | 390,187               |
| Urbana               | Champaign  | 1,282,542             | 4,260,049                              | 420,659                  | 219,449      | 874,774        | 239,977               |
| Vandalia             | Montgomery | 4,392,538             | 5,080,363                              | 0                        | 0            | 1,437,253      | 2,796,496             |
| Vermilion            | Erie       | 1,453,072             | 2,265,887                              | 182,444                  | 99,363       | 1,034,286      | 234,205               |
| Wadsworth            | Medina     | 3,281,323             | 5,142,104                              | 653,817                  | 164,276      | 2,116,587      | 1,822,750             |
| Wapakoneta           | Auglaize   | 426,414               | 2,157,411                              | 134,590                  | 315,008      | 995,009        | 249,281               |
| Warren               | Trumbull   | 7,300,180             | 15,028,195                             | 3,940,629                | 417,382      | 2,365,061      | 626,762               |
| Warrensville Heights | Cuyahoga   | 2,741,396             | 7,383,532                              | 946,701                  | 39,132       | 2,939,556      | 293,508               |
| Washington           | Fayette    | 1,952,923             | 3,497,232                              | 1,271,797                | 272,045      | 817,269        | 77,693                |
| Wauseon              | Fulton     | 558,148               | 1,581,749                              | 463,360                  | 0            | 564,853        | 444,633               |
| Waverly              | Pike       | 698,668               | 1,308,998                              | 856                      | 1,470        | 515,140        | 4,059                 |
| Wellston             | Jackson    | 670,837               | 1,425,224                              | 7,254                    | 112,983      | 282,436        | 74,367                |
| West Carrollton      | Montgomery | 1,385,077             | 4,105,622                              | 714,100                  | 0            | 660,693        | 783,944               |
| Westerville          | Franklin   | 8,189,150             | 17,042,390                             | 2,054,743                | 46,113       | 1,674,169      | 5,765,100             |
| Westlake             | Cuyahoga   | 5,466,351             | 10,225,414                             | 970,432                  | 611,694      | 3,591,594      | 2,705,819             |
| Whitehall            | Franklin   | 4,730,194             | 8,690,953                              | 188,331                  | 107,032      | 1,233,124      | 703,818               |
| Wickliffe            | Lake       | 4,202,938             | 5,136,780                              | 199,069                  | 25,267       | 2,000,116      | 575,799               |
| Willard              | Huron      | 863,169               | 2,279,170                              | 195,180                  | 25,407       | 510,181        | 267,356               |
| Willoughby           | Lake       | 5,732,459             | 10,901,632                             | 789,561                  | 358,299      | 1,706,108      | 1,702,114             |
| Willoughby Hills     | Lake       | 1,196,496             | 3,908,632                              | 132,899                  | 0            | 1,277,462      | 146,254               |
| Willowick            | Lake       | 1,551,333             | 4,077,784                              | 362,313                  | 86,837       | 720,922        | 857,180               |
| Wilmington           | Clinton    | 3,339,366             | 5,040,689                              | 0                        | 147,437      | 2,418,774      | 520,649               |
| Wooster              | Wayne      | 3,096,290             | 8,202,817                              | 1,091,022                | 140,855      | 1,805,628      | 1,783,469             |
| Worthington          | Franklin   | 4,337,850             | 8,265,393                              | 1,056,941                | 66,012       | 1,948,387      | 3,206,023             |
| Wyoming              | Hamilton   | 2,369,809             | 2,107,551                              | 248,705                  | 63,026       | 758,914        | 641,311               |
| Xenia                | Greene     | 2,931,042             | 9,602,273                              | 299,088                  | 70,285       | 1,439,115      | 470,294               |
| Youngstown           | Mahoning   | 13,744,804            | 29,478,891                             | 5,175,066                | 2,161,314    | 6,862,868      | 2,894,209             |
| Zanesville           | Muskingum  | 3,611,670             | 10,461,368                             | 1,179,776                | 1,544,714    | 1,838,252      | 1,066,738             |

| Other Current<br>Expenditures | Capital<br>Outlay | Inter-<br>governmental | Principal    | Interest and<br>Fiscal Charges | Other<br>Expenditures | Total<br>Expenditures | Special<br>Items | Other Financing<br>Uses |
|-------------------------------|-------------------|------------------------|--------------|--------------------------------|-----------------------|-----------------------|------------------|-------------------------|
| \$31,304,000                  | \$42,319,000      | \$0                    | \$16,291,000 | \$9,312,000                    | \$0                   | \$300,681,000         | \$0              | \$54,487,000            |
| 0                             | 518,865           | 0                      | 782,547      | 30,541                         | 0                     | 3,861,147             | 0                | 271,896                 |
| 0                             | 102,368           | 0                      | 163,512      | 49,369                         | 0                     | 3,202,372             | 0                | 21,700                  |
| 0                             | 2,222,513         | 0                      | 1,433,485    | 191,648                        | 0                     | 17,636,242            | 0                | 4,391,144               |
| 1,888,840                     | 5,245,710         | 0                      | 643,000      | 201,597                        | 8,122                 | 25,524,660            | 0                | 2,764,153               |
| 274,617                       | 4,943,318         | 0                      | 593,000      | 731,103                        | 0                     | 26,473,918            | 0                | 1,424,924               |
| 0                             | 519,068           | 0                      | 4,951        | 14,751                         | 0                     | 2,643,353             | 0                | 321,700                 |
| 0                             | 310,926           | 0                      | 71,501       | 14,866                         | 0                     | 2,459,189             | 0                | 261,520                 |
| 1,320,928                     | 146,437           | 0                      | 171,155      | 142,674                        | 0                     | 13,593,749            | 0                | 1,396,346               |
| 2,601,043                     | 10,498,659        | 0                      | 1,310,615    | 954,992                        | 101,955               | 37,382,550            | 0                | 5,884,498               |
| 2,129,098                     | 975,917           | 0                      | 326,463      | 195,008                        | 0                     | 6,919,141             | 0                | 0                       |
| 122,403                       | 872,108           | 0                      | 172,905      | 149,541                        | 0                     | 8,614,407             | 0                | 521,037                 |
| 1,318,848                     | 3,754,872         | 0                      | 476,971      | 682,627                        | 0                     | 19,939,968            | 0                | 2,559,171               |
| 779,259                       | 287,572           | 0                      | 95,666       | 108,805                        | 0                     | 6,540,559             | 0                | 812,364                 |
| 41,869                        | 778,664           | 0                      | 293,610      | 164,084                        | 89,370                | 14,548,454            | 0                | 5,828,625               |
| 0                             | 0                 | 0                      | 3,020,000    | 306,967                        | 0                     | 7,604,680             | 0                | 1,758,500               |
| 0                             | 3,411,525         | 0                      | 969,409      | 653,635                        | 146,364               | 34,859,142            | 0                | 10,522,822              |
| 338,356                       | 3,220,808         | 0                      | 2,577,462    | 339,144                        | 116,017               | 20,935,612            | 0                | 2,519,282               |
| 0                             | 1,051,670         | 31,500                 | 865,937      | 188,420                        | 0                     | 10,026,486            | 0                | 75,453                  |
| 49,959                        | 3,284,800         | 0                      | 0            | 0                              | 0                     | 6,947,502             | 0                | 85,830                  |
| 0                             | 671,985           | 0                      | 433,517      | 44,816                         | 0                     | 3,679,509             | 0                | 579,444                 |
| 0                             | 0                 | 0                      | 56,434       | 7,314                          | 0                     | 2,636,849             | 0                | 313,822                 |
| 99,757                        | 3,618,704         | 0                      | 1,042,000    | 111,337                        | 0                     | 12,521,234            | 0                | 3,441,985               |
| 257,312                       | 8,171,645         | 0                      | 1,547,532    | 1,321,680                      | 120,875               | 46,190,709            | 0                | 13,475,356              |
| 1,349,688                     | 8,584,014         | 0                      | 2,968,450    | 1,537,386                      | 0                     | 38,010,842            | 0                | 2,202,093               |
| 1,346,898                     | 1,608,514         | 0                      | 317,190      | 201,540                        | 0                     | 19,127,594            | 0                | 1,129,048               |
| 839,156                       | 3,442,598         | 0                      | 85,000       | 8,606                          | 0                     | 16,515,329            | 0                | 309,126                 |
| 0                             | 2,815,663         | 0                      | 2,300,864    | 290,690                        | 0                     | 9,547,680             | 0                | 3,084,708               |
| 1,019,488                     | 7,317,537         | 0                      | 892,786      | 712,433                        | 0                     | 31,132,417            | 0                | 2,408,457               |
| 0                             | 2,270,219         | 0                      | 209,230      | 108,755                        | 0                     | 9,249,947             | 0                | 840,619                 |
| 896,233                       | 1,743,675         | 0                      | 100,000      | 57,463                         | 0                     | 10,453,740            | 0                | 665,000                 |
| 0                             | 1,651,229         | 0                      | 3,046,664    | 221,981                        | 0                     | 16,386,789            | 0                | 15,948,452              |
| 0                             | 3,356,967         | 0                      | 1,690,840    | 160,972                        | 0                     | 21,328,860            | 0                | 891,774                 |
| 1,415,753                     | 3,297,944         | 0                      | 440,000      | 524,245                        | 0                     | 24,558,548            | 0                | 1,720,685               |
| 504,687                       | 3,185,286         | 0                      | 2,900        | 59,349                         | 0                     | 9,941,538             | 0                | 912,776                 |
| 0                             | 2,663,250         | 0                      | 216,484      | 94,497                         | 0                     | 17,786,328            | 0                | 4,240,000               |
| 2,039,002                     | 4,596,319         | 0                      | 3,064,047    | 1,844,883                      | 0                     | 71,861,403            | 0                | 23,306,697              |
| 0                             | 850,942           | 457,353                | 289,305      | 232,222                        | 60,883                | 21,593,223            | 0                | 3,450,558               |

**Water Enterprise Fund**  
**Summary Data from the Statement of Net Assets**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

| City           | County     | Current<br>Assets | Non-Current<br>Assets | Total<br>Assets | Current<br>Liabilities | Non-Current<br>Liabilities | Total<br>Liabilities |
|----------------|------------|-------------------|-----------------------|-----------------|------------------------|----------------------------|----------------------|
| Akron          | Summit     | \$20,132,658      | \$141,808,478         | \$161,941,136   | \$14,404,672           | \$69,543,490               | \$83,948,162         |
| Alliance       | Stark      | 3,194,537         | 18,998,585            | 22,193,122      | 0                      | 17,241,923                 | 17,241,923           |
| Amherst        | Lorain     | 1,110,628         | 3,761,986             | 4,872,614       | 279,438                | 921,368                    | 1,200,806            |
| Ashland        | Ashland    | 9,384,333         | 5,682,842             | 15,067,175      | 6,013,377              | 759,662                    | 6,773,039            |
| Athens         | Athens     | 962,530           | 7,231,287             | 8,193,817       | 827,125                | 187,651                    | 1,014,776            |
| Aurora         | Portage    | 2,911,859         | 7,425,936             | 10,337,795      | 211,681                | 190,000                    | 401,681              |
| Avon           | Lorain     | 3,635,146         | 10,698,071            | 14,333,217      | 1,230,265              | 1,304,020                  | 2,534,285            |
| Avon Lake      | Lorain     | 4,561,796         | 33,366,226            | 37,928,022      | 2,561,432              | 24,756,028                 | 27,317,460           |
| Barberton      | Summit     | 2,491,276         | 11,213,252            | 13,704,528      | 1,962,190              | 3,039,520                  | 5,001,710            |
| Bedford        | Cuyahoga   | 2,350,690         | 2,789,642             | 5,140,332       | 456,823                | 1,628,045                  | 2,084,868            |
| Bellefontaine  | Logan      | 753,075           | 10,015,385            | 10,768,460      | 89,434                 | 2,577,924                  | 2,667,358            |
| Bellevue       | Huron      | 2,898,228         | 8,530,226             | 11,428,454      | 269,361                | 163,077                    | 432,438              |
| Belpre         | Washington | 745,356           | 3,002,153             | 3,747,509       | 464,810                | 250,579                    | 715,389              |
| Berea          | Cuyahoga   | 505,181           | 4,480,657             | 4,985,838       | 268,512                | 1,366,747                  | 1,635,259            |
| Bexley         | Franklin   | 552,594           | 47,439                | 600,033         | 219,596                | 848,290                    | 1,067,886            |
| Bowling Green  | Wood       | 4,247,969         | 27,840,352            | 32,088,321      | 1,519,414              | 199,849                    | 1,719,263            |
| Bryan          | Williams   | 816,777           | 3,506,247             | 4,323,024       | 94,923                 | 116,413                    | 211,336              |
| Bucyrus        | Crawford   | 1,684,837         | 9,829,157             | 11,513,994      | 756,997                | 4,122,448                  | 4,879,445            |
| Cambridge      | Guernsey   | 1,735,640         | 8,896,479             | 10,632,119      | 246,476                | 5,917,220                  | 6,163,696            |
| Canton         | Stark      | 9,657,771         | 37,084,789            | 46,742,560      | 369,406                | 18,310,764                 | 18,680,170           |
| Celina         | Mercer     | 478,314           | 5,031,454             | 5,509,768       | 564,627                | 2,012,318                  | 2,576,945            |
| Centerville    | Montgomery | 5,628,442         | 25,479,906            | 31,108,348      | 3,259,999              | 10,924,591                 | 14,184,590           |
| Cincinnati     | Hamilton   | 121,087,000       | 638,895,000           | 759,982,000     | 40,738,000             | 237,998,000                | 278,736,000          |
| Cleveland      | Cuyahoga   | 300,814,000       | 1,424,363,000         | 1,725,177,000   | 71,161,000             | 843,426,000                | 914,587,000          |
| Clyde          | Sandusky   | 2,190,723         | 17,946,153            | 20,136,876      | 432,116                | 7,797,809                  | 8,229,925            |
| Columbus       | Franklin   | 58,218            | 391,351               | 449,569         | 34,319                 | 246,436                    | 280,755              |
| Conneaut       | Ashtabula  | 294,485           | 4,743,307             | 5,037,792       | 313,571                | 1,915,015                  | 2,228,586            |
| Coshocton      | Coshocton  | 4,715,641         | 3,239,818             | 7,955,459       | 5,522,227              | 282,093                    | 5,804,320            |
| Cuyahoga Falls | Summit     | 5,000,316         | 16,509,239            | 21,509,555      | 1,573,735              | 10,371,957                 | 11,945,692           |
| Dayton         | Montgomery | 72,576,683        | 120,252,833           | 192,829,516     | 9,167,854              | 17,042,830                 | 26,210,684           |
| Defiance       | Defiance   | 1,671,939         | 19,399,060            | 21,070,999      | 809,196                | 12,530,318                 | 13,339,514           |
| Delaware       | Delaware   | 8,530,256         | 17,434,955            | 25,965,211      | 241,166                | 423,607                    | 664,773              |
| Dover          | Tuscarawas | 1,099,356         | 11,917,453            | 13,016,809      | 425,117                | 5,970,681                  | 6,395,798            |
| Dublin         | Franklin   | 12,518,369        | 27,400,071            | 39,918,440      | 270,804                | 2,645,730                  | 2,916,534            |
| East Liverpool | Columbiana | 2,283,273         | 5,255,021             | 7,538,294       | 821,127                | 2,972,663                  | 3,793,790            |
| Eaton          | Preble     | 894,523           | 1,208,173             | 2,102,696       | 53,512                 | 48,172                     | 101,684              |
| Elyria         | Lorain     | 2,883,856         | 16,562,370            | 19,446,226      | 7,184,571              | 1,781,996                  | 8,966,567            |
| Englewood      | Montgomery | 1,819,810         | 9,898,031             | 11,717,841      | 101,874                | 359,176                    | 461,050              |
| Fairborn       | Greene     | 2,644,239         | 8,835,851             | 11,480,090      | 441,663                | 3,134,004                  | 3,575,667            |
| Fairfield      | Butler     | 11,223,250        | 17,586,017            | 28,809,267      | 861,257                | 4,273,773                  | 5,135,030            |
| Findlay        | Hancock    | 5,692,860         | 44,225,630            | 49,918,490      | 2,542,190              | 14,019,465                 | 16,561,655           |
| Fostoria       | Seneca     | 609,316           | 18,264,193            | 18,873,509      | 423,081                | 2,485,276                  | 2,908,357            |
| Franklin       | Warren     | 793,462           | 5,913,499             | 6,706,961       | 613,303                | 5,940,981                  | 6,554,284            |
| Fremont        | Sandusky   | 12,484,397        | 19,151,315            | 31,635,712      | 344,037                | 10,744,543                 | 11,088,580           |
| Gahanna        | Franklin   | 7,392,703         | 26,287,942            | 33,680,645      | 818,034                | 745,000                    | 1,563,034            |
| Girard         | Trumbull   | 718,676           | 3,926,918             | 4,645,594       | 485,445                | 2,439,497                  | 2,924,942            |
| Greenville     | Darke      | 3,137,459         | 7,742,860             | 10,880,319      | 72,610                 | 12,715                     | 85,325               |
| Grove City     | Franklin   | 1,273,763         | 13,076,913            | 14,350,676      | 280,931                | 627,638                    | 908,569              |
| Hamilton       | Butler     | 14,528,710        | 79,898,448            | 94,427,158      | 1,714,846              | 12,731,792                 | 14,446,638           |
| Heath          | Licking    | 1,604,873         | 10,296,950            | 11,901,823      | 359,266                | 2,681,300                  | 3,040,566            |
| Hillard        | Franklin   | 825,809           | 5,032,927             | 5,858,736       | 174,897                | 2,890,435                  | 3,065,332            |
| Huber Heights  | Montgomery | 5,427,535         | 13,984,148            | 19,411,683      | 833,161                | 11,713,609                 | 12,546,770           |
| Hudson         | Summit     | 2,099,036         | 9,590,250             | 11,689,286      | 328,850                | 5,702,212                  | 6,031,062            |
| Jackson        | Jackson    | 3,999,313         | 4,534,424             | 8,533,737       | 587,977                | 2,167,754                  | 2,755,731            |
| Kent           | Portage    | 3,200,023         | 14,392,631            | 17,592,654      | 1,009,359              | 412,267                    | 1,421,626            |

| Net Assets                       |             |              |                     |
|----------------------------------|-------------|--------------|---------------------|
| Invested in<br>Capital<br>Assets | Restricted  | Unrestricted | Total<br>Net Assets |
| \$66,949,288                     | \$4,553,292 | \$6,490,394  | \$77,992,974        |
| (385,816)                        | 1,784,649   | 3,552,366    | 4,951,199           |
| 2,801,986                        | 0           | 869,822      | 3,671,808           |
| 631,331                          | 6,131,537   | 1,531,268    | 8,294,136           |
| 7,033,134                        | 0           | 145,907      | 7,179,041           |
| 7,225,936                        | 0           | 2,710,178    | 9,936,114           |
| 8,296,759                        | 0           | 3,502,173    | 11,798,932          |
| 2,921,948                        | 1,065,116   | 6,623,498    | 10,610,562          |
| 6,732,638                        | 0           | 1,970,180    | 8,702,818           |
| 1,065,635                        | 0           | 1,989,829    | 3,055,464           |
| 7,580,385                        | 300,843     | 219,874      | 8,101,102           |
| 8,530,226                        | 0           | 2,465,790    | 10,996,016          |
| 2,716,446                        | 0           | 315,674      | 3,032,120           |
| 3,066,210                        | 0           | 284,369      | 3,350,579           |
| 47,439                           | 0           | (515,292)    | (467,853)           |
| 26,570,352                       | 1,130,168   | 2,668,538    | 30,369,058          |
| 3,585,302                        | 0           | 526,386      | 4,111,688           |
| 4,754,995                        | 0           | 1,784,550    | 6,539,545           |
| 2,676,510                        | 517,745     | 1,274,168    | 4,468,423           |
| 18,074,982                       | 0           | 9,987,408    | 28,062,390          |
| 2,127,142                        | 569,975     | 235,706      | 2,932,823           |
| 9,583,823                        | 2,548,729   | 4,791,206    | 16,923,758          |
| 425,796,000                      | 4,444,000   | 51,006,000   | 481,246,000         |
| 447,076,000                      | 98,682,000  | 264,832,000  | 810,590,000         |
| 9,393,540                        | 614,930     | 1,898,481    | 11,906,951          |
| 79,746                           | 38,036      | 51,032       | 168,814             |
| 2,824,561                        | 0           | (15,355)     | 2,809,206           |
| 3,109,166                        | 0           | (958,027)    | 2,151,139           |
| 5,978,398                        | 0           | 3,585,465    | 9,563,863           |
| 98,064,382                       | 0           | 68,554,450   | 166,618,832         |
| 6,406,456                        | 0           | 1,325,029    | 7,731,485           |
| 17,238,723                       | 0           | 8,061,715    | 25,300,438          |
| 4,959,350                        | 646,114     | 1,015,547    | 6,621,011           |
| 24,560,071                       | 0           | 12,441,835   | 37,001,906          |
| 2,416,999                        | 0           | 1,327,505    | 3,744,504           |
| 1,208,173                        | 0           | 792,839      | 2,001,012           |
| 9,193,581                        | 0           | 1,286,078    | 10,479,659          |
| 9,538,031                        | 0           | 1,718,760    | 11,256,791          |
| 5,526,338                        | 0           | 2,378,085    | 7,904,423           |
| 12,884,663                       | 0           | 10,789,574   | 23,674,237          |
| 28,954,374                       | 0           | 3,190,841    | 32,145,215          |
| 15,635,297                       | 0           | 329,855      | 15,965,152          |
| (463,136)                        | 479,015     | 136,798      | 152,677             |
| 11,091,315                       | 0           | 9,455,817    | 20,547,132          |
| 25,292,942                       | 0           | 6,824,669    | 32,117,611          |
| 1,398,440                        | 0           | 322,212      | 1,720,652           |
| 7,742,860                        | 0           | 3,052,134    | 10,794,994          |
| 11,866,776                       | 277,306     | 1,298,025    | 13,442,107          |
| 61,432,960                       | 0           | 18,547,560   | 79,980,520          |
| 7,551,950                        | 0           | 1,309,307    | 8,861,257           |
| 2,052,275                        | 0           | 741,129      | 2,793,404           |
| 4,589,672                        | 1,200,000   | 1,075,241    | 6,864,913           |
| 3,855,250                        | 0           | 1,802,974    | 5,658,224           |
| 1,761,711                        | 0           | 4,016,295    | 5,778,006           |
| 13,981,517                       | 0           | 2,189,511    | 16,171,028          |

Continued

**Water Enterprise Fund**  
**Summary Data from the Statement of Net Assets**  
**As of December 31, 2003**  
**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 | Total<br>Liabilities |
|------------------|------------|-------------------|-----------------------|-----------------|------------------------|----------------------------|----------------------|
| Lakewood         | Cuyahoga   | \$4,873,354       | \$31,736,484          | \$36,609,838    | \$1,456,992            | \$11,018,325               | \$12,475,317         |
| Lancaster        | Fairfield  | 10,601,864        | 6,249,596             | 16,851,460      | 0                      | 394,117                    | 394,117              |
| Lebanon          | Warren     | 9,433,638         | 17,545,361            | 26,978,999      | 691,218                | 8,442,962                  | 9,134,180            |
| Lima             | Allen      | 13,449,058        | 15,627,496            | 29,076,554      | 3,462,389              | 4,571,264                  | 8,033,653            |
| Logan            | Hocking    | 2,332,626         | 26,077,846            | 28,410,472      | 1,884,308              | 18,752,583                 | 20,636,891           |
| Mansfield        | Richland   | 4,690,849         | 8,418,927             | 13,109,776      | 625,981                | 3,916,841                  | 4,542,822            |
| Marietta         | Washington | 1,950,456         | 7,434,878             | 9,385,334       | 629,328                | 5,513,353                  | 6,142,681            |
| Marysville       | Union      | 4,499,948         | 20,227,376            | 24,727,324      | 841,261                | 14,432,035                 | 15,273,296           |
| Maumee           | Lucas      | 1,259,027         | 4,274,053             | 5,533,080       | 45,836                 | 127,709                    | 173,545              |
| Medina           | Medina     | 6,742,109         | 21,367,105            | 28,109,214      | 161,769                | 15,936,079                 | 16,097,848           |
| Miamisburg       | Montgomery | 2,656,119         | 12,378,943            | 15,035,062      | 412,032                | 2,526,515                  | 2,938,547            |
| Middletown       | Butler     | 5,895,728         | 18,075,365            | 23,971,093      | 1,406,555              | 3,983,923                  | 5,390,478            |
| Mount Vernon     | Knox       | 2,305,566         | 21,522,541            | 23,828,107      | 883,587                | 13,663,389                 | 14,546,976           |
| Munroe Falls     | Summit     | 1,544,017         | 2,585,875             | 4,129,892       | 82,664                 | 823,795                    | 906,459              |
| Napoleon         | Henry      | 1,818,967         | 4,333,784             | 6,152,751       | 125,280                | 3,840,820                  | 3,966,100            |
| Nelsonville      | Athens     | 1,170,532         | 2,599,134             | 3,769,666       | 304,559                | 585,245                    | 889,804              |
| New Philadelphia | Tuscarawas | 2,456,776         | 8,230,960             | 10,687,736      | 232,697                | 119,167                    | 351,864              |
| Newark           | Licking    | 4,743,718         | 23,817,705            | 28,561,423      | 1,336,632              | 11,709,253                 | 13,045,885           |
| North Canton     | Stark      | 2,440,001         | 19,831,633            | 22,271,634      | 2,510,589              | 4,686,851                  | 7,197,440            |
| North Ridgeville | Lorain     | 2,909,578         | 13,529,695            | 16,439,273      | 0                      | 3,796,917                  | 3,796,917            |
| Norwalk          | Huron      | 1,074,824         | 8,488,596             | 9,563,420       | 1,181,950              | 2,494,006                  | 3,675,956            |
| Oakwood          | Montgomery | 1,618,020         | 2,054,338             | 3,672,358       | 86,296                 | 19,254                     | 105,550              |
| Oberlin          | Lorain     | 1,895,171         | 3,062,977             | 4,958,148       | 191,246                | 225,367                    | 416,613              |
| Ontario          | Richland   | 503,186           | 4,076,964             | 4,580,150       | 2,556,543              | 45,187                     | 2,601,730            |
| Oregon           | Lucas      | 1,462,348         | 20,858,067            | 22,320,415      | 190,315                | 340,068                    | 530,383              |
| Orrville         | Wayne      | 2,496,758         | 15,885,239            | 18,381,997      | 564,537                | 7,529,716                  | 8,094,253            |
| Oxford           | Butler     | 4,477,491         | 12,212,822            | 16,690,313      | 805,664                | 7,508,750                  | 8,314,414            |
| Painesville      | Lake       | 3,297,201         | 14,373,227            | 17,670,428      | 1,519,989              | 7,595,492                  | 9,115,481            |
| Perrysburg       | Wood       | 1,840,153         | 15,196,551            | 17,036,704      | 0                      | 4,951,250                  | 4,951,250            |
| Piqua            | Miami      | 1,230,682         | 8,929,684             | 10,160,366      | 193,894                | 310,379                    | 504,273              |
| Port Clinton     | Ottawa     | 673,852           | 1,872,145             | 2,545,997       | 86,958                 | 926,782                    | 1,013,740            |
| Portsmouth       | Scioto     | 4,768,884         | 10,160,099            | 14,928,983      | 851,677                | 4,958,640                  | 5,810,317            |
| Ravenna          | Portage    | 1,539,304         | 15,608,286            | 17,147,590      | 546,621                | 2,339,826                  | 2,886,447            |
| Reynoldsburg     | Franklin   | 831,514           | 2,395,556             | 3,227,070       | 831,514                | 2,395,556                  | 3,227,070            |
| Rittman          | Wayne      | 883,802           | 3,608,416             | 4,492,218       | 79,520                 | 26,995                     | 106,515              |
| Salem            | Columbiana | 4,826,862         | 9,611,175             | 14,438,037      | 574,494                | 1,126,343                  | 1,700,837            |
| Sandusky         | Erie       | 8,480,487         | 11,861,391            | 20,341,878      | 1,300,378              | 8,175,676                  | 9,476,054            |
| Shelby           | Richland   | 1,627,970         | 7,963,064             | 9,591,034       | 48,325                 | 92,492                     | 140,817              |
| Sidney           | Shelby     | 2,266,057         | 7,123,411             | 9,389,468       | 375,704                | 761,512                    | 1,137,216            |
| Springboro       | Warren     | 7,214,757         | 29,801,952            | 37,016,709      | 799,613                | 15,621,918                 | 16,421,531           |
| Springfield      | Clark      | 8,485,682         | 13,177,808            | 21,663,490      | 1,056,756              | 6,082,214                  | 7,138,970            |
| St. Marys        | Auglaize   | 2,389,362         | 4,583,434             | 6,972,796       | 134,932                | 859,307                    | 994,239              |
| Stow             | Summit     | 5,658,129         | 17,960,990            | 23,619,119      | 4,076,937              | 2,277,084                  | 6,354,021            |
| Sylvania         | Lucas      | 2,024,391         | 6,513,165             | 8,537,556       | 174,418                | 207,632                    | 382,050              |
| Tallmadge        | Summit     | 3,063,088         | 5,444,767             | 8,507,855       | 359,807                | 717,772                    | 1,077,579            |
| Tipp City        | Miami      | 2,354,073         | 6,822,391             | 9,176,464       | 320,800                | 244,230                    | 565,030              |
| Toledo           | Lucas      | 126,725,000       | 121,387,000           | 248,112,000     | 54,537,000             | 69,955,000                 | 124,492,000          |
| Trotwood         | Montgomery | 471,473           | 687,523               | 1,158,996       | 721,317                | 10,611                     | 731,928              |
| Troy             | Miami      | 9,280,503         | 22,044,550            | 31,325,053      | 1,497,254              | 11,540,356                 | 13,037,610           |
| Upper Arlington  | Franklin   | 333,678           | 5,135,089             | 5,468,767       | 204,491                | 1,310,456                  | 1,514,947            |
| Upper Sandusky   | Wyandot    | 478,695           | 8,551,914             | 9,030,609       | 71,296                 | 21,121                     | 92,417               |
| Urbana           | Champaign  | 340,953           | 2,050,313             | 2,391,266       | 1,059,685              | 1,313,388                  | 2,373,073            |
| Vandalia         | Montgomery | 1,205,907         | 7,589,479             | 8,795,386       | 325,006                | 8,520                      | 333,526              |
| Vermilion        | Erie       | 1,161,802         | 3,792,328             | 4,954,130       | 1,417,790              | 3,900,043                  | 5,317,833            |
| Wadsworth        | Medina     | 1,186,223         | 10,134,737            | 11,320,960      | 737,239                | 214,409                    | 951,648              |
| Wapakoneta       | Auglaize   | 905,321           | 6,088,301             | 6,993,622       | 1,588,822              | 119,056                    | 1,707,878            |

| Net Assets                       |            |              |                     |
|----------------------------------|------------|--------------|---------------------|
| Invested in<br>Capital<br>Assets | Restricted | Unrestricted | Total<br>Net Assets |
| \$19,837,159                     | \$0        | \$4,297,362  | \$24,134,521        |
| 6,040,973                        | 0          | 8,338,113    | 14,379,086          |
| 8,573,843                        | 712,449    | 8,558,527    | 17,844,819          |
| 8,288,529                        | 1,875,795  | 10,878,577   | 21,042,901          |
| 5,375,502                        | 524,760    | 1,873,319    | 7,773,581           |
| 5,038,927                        | 0          | 3,528,027    | 8,566,954           |
| 2,165,560                        | 0          | 1,077,093    | 3,242,653           |
| 5,205,759                        | 2,146,356  | 2,101,913    | 9,454,028           |
| 4,274,053                        | 0          | 1,085,482    | 5,359,535           |
| 5,498,321                        | 0          | 6,513,045    | 12,011,366          |
| 9,613,943                        | 292,256    | 2,190,316    | 12,096,515          |
| 13,825,365                       | 474,808    | 4,280,442    | 18,580,615          |
| 6,543,993                        | 707,033    | 2,030,105    | 9,281,131           |
| 1,716,126                        | 0          | 1,507,307    | 3,223,433           |
| 483,714                          | 0          | 1,702,937    | 2,186,651           |
| 1,956,252                        | 197        | 923,413      | 2,879,862           |
| 8,149,424                        | 0          | 2,186,448    | 10,335,872          |
| 10,869,468                       | 0          | 4,646,070    | 15,515,538          |
| 13,552,339                       | 0          | 1,521,855    | 15,074,194          |
| 2,611,472                        | 0          | 9,657,699    | 12,269,171          |
| 5,435,879                        | 0          | 451,585      | 5,887,464           |
| 2,054,338                        | 0          | 1,512,470    | 3,566,808           |
| 2,747,722                        | 0          | 1,793,813    | 4,541,535           |
| 1,545,727                        | 0          | 432,693      | 1,978,420           |
| 20,858,067                       | 0          | 931,965      | 21,790,032          |
| 6,999,535                        | 800,000    | 2,488,209    | 10,287,744          |
| 4,129,190                        | 357,521    | 3,889,188    | 8,375,899           |
| 5,715,022                        | 0          | 2,839,925    | 8,554,947           |
| 0                                | 0          | 12,085,454   | 12,085,454          |
| 8,752,867                        | 4,278      | 898,948      | 9,656,093           |
| 913,051                          | 0          | 619,206      | 1,532,257           |
| 4,194,608                        | 0          | 4,924,058    | 9,118,666           |
| 11,968,138                       | 815,372    | 1,477,633    | 14,261,143          |
| 19,858,111                       | 0          | 3,620,029    | 23,478,140          |
| 3,586,071                        | 0          | 799,632      | 4,385,703           |
| 7,957,853                        | 0          | 4,779,347    | 12,737,200          |
| 3,403,352                        | 0          | 7,462,472    | 10,865,824          |
| 7,963,064                        | 0          | 1,487,153    | 9,450,217           |
| 6,373,411                        | 0          | 1,878,841    | 8,252,252           |
| 11,837,734                       | 1,837,939  | 6,919,505    | 20,595,178          |
| 6,214,498                        | 0          | 8,310,022    | 14,524,520          |
| 3,733,434                        | 1,149,022  | 1,096,101    | 5,978,557           |
| 15,839,601                       | 0          | 1,425,497    | 17,265,098          |
| 6,513,165                        | 0          | 1,642,341    | 8,155,506           |
| 4,647,105                        | 0          | 2,783,171    | 7,430,276           |
| 6,342,196                        | 0          | 2,269,238    | 8,611,434           |
| 78,817,000                       | 92,935,000 | (48,132,000) | 123,620,000         |
| 719,624                          | 0          | (292,556)    | 427,068             |
| 10,014,550                       | 0          | 8,272,893    | 18,287,443          |
| 3,633,162                        | 0          | 320,658      | 3,953,820           |
| 8,551,914                        | 0          | 386,278      | 8,938,192           |
| (253,695)                        | 0          | 271,888      | 18,193              |
| 7,589,479                        | 0          | 872,381      | 8,461,860           |
| (617,261)                        | 0          | 253,558      | (363,703)           |
| 10,094,790                       | 0          | 274,522      | 10,369,312          |
| 4,531,927                        | 0          | 753,817      | 5,285,744           |

Continued



**Water Enterprise Fund**  
**Summary Data from the Statement of Net Assets**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| <u>City</u>     | <u>County</u> | <u>Current<br/>Assets</u> | <u>Non-Current<br/>Assets</u> | <u>Total<br/>Assets</u> | <u>Current<br/>Liabilities</u> | <u>Non-Current<br/>Liabilities</u> | <u>Total<br/>Liabilities</u> |
|-----------------|---------------|---------------------------|-------------------------------|-------------------------|--------------------------------|------------------------------------|------------------------------|
| Warren          | Trumbull      | \$4,830,598               | \$34,536,768                  | \$39,367,366            | \$1,750,918                    | \$17,592,042                       | \$19,342,960                 |
| Washington      | Fayette       | 1,503,333                 | 17,433,316                    | 18,936,649              | 1,096,092                      | 11,366,273                         | 12,462,365                   |
| West Carrollton | Montgomery    | 475,516                   | 2,187,771                     | 2,663,287               | 226,980                        | 5,645                              | 232,625                      |
| Westerville     | Franklin      | 10,537,015                | 22,819,013                    | 33,356,028              | 979,954                        | 6,236,040                          | 7,215,994                    |
| Wilmington      | Clinton       | 2,396,481                 | 23,529,510                    | 25,925,991              | 106,309                        | 15,489,103                         | 15,595,412                   |
| Wooster         | Wayne         | 9,067,466                 | 22,538,119                    | 31,605,585              | 4,868,185                      | 7,911,090                          | 12,779,275                   |
| Wyoming         | Hamilton      | 5,093,714                 | 10,919                        | 5,104,633               | 1,448,433                      | 4,843,571                          | 6,292,004                    |
| Xenia           | Greene        | 2,208,038                 | 6,760,697                     | 8,968,735               | 101,252                        | 206,602                            | 307,854                      |
| Youngstown      | Mahoning      | 4,941,816                 | 13,410,308                    | 18,352,124              | 3,470,592                      | 1,669,395                          | 5,139,987                    |
| Zanesville      | Muskingum     | 4,054,575                 | 8,687,482                     | 12,742,057              | 2,263,463                      | 3,074,799                          | 5,338,262                    |

| Net Assets                       |            |              |                     |
|----------------------------------|------------|--------------|---------------------|
| Invested in<br>Capital<br>Assets | Restricted | Unrestricted | Total<br>Net Assets |
| \$15,603,576                     | \$0        | \$4,420,830  | \$20,024,406        |
| 4,769,286                        | 0          | 1,704,998    | 6,474,284           |
| 2,187,771                        | 0          | 242,891      | 2,430,662           |
| 14,515,760                       | 0          | 11,624,274   | 26,140,034          |
| 7,714,510                        | 0          | 2,616,069    | 10,330,579          |
| 13,793,995                       | 0          | 5,032,315    | 18,826,310          |
| 4,331,592                        | 0          | (5,518,963)  | (1,187,371)         |
| 6,760,697                        | 0          | 1,900,184    | 8,660,881           |
| 11,931,725                       | 0          | 1,280,412    | 13,212,137          |
| 5,371,253                        | 32,472     | 2,000,070    | 7,403,795           |

**Enterprise Funds - Water**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

| City           | County     | Operating Revenues | Expenses Less Depreciation | Depreciation | Operating Income/Loss | Non-Operating Revenue/Expense | Transfers-In |
|----------------|------------|--------------------|----------------------------|--------------|-----------------------|-------------------------------|--------------|
| Akron          | Summit     | \$29,444,360       | \$27,616,438               | \$4,594,551  | (\$2,766,629)         | (\$3,305,620)                 | \$0          |
| Alliance       | Stark      | 3,917,191          | 2,583,677                  | 764,030      | 569,484               | (738,642)                     | 0            |
| Amherst        | Lorain     | 1,835,635          | 1,715,623                  | 115,908      | 4,104                 | (43,361)                      | 0            |
| Ashland        | Ashland    | 2,057,443          | 2,879,340                  | 153,922      | (975,819)             | (56,174)                      | 0            |
| Athens         | Athens     | 2,538,039          | 2,407,584                  | 483,414      | (352,959)             | (14,488)                      | 102,735      |
| Aurora         | Portage    | 2,202,049          | 1,782,115                  | 208,084      | 211,850               | 36,639                        | 0            |
| Avon           | Lorain     | 2,005,705          | 1,413,841                  | 332,875      | 258,989               | (96,467)                      | 0            |
| Avon Lake      | Lorain     | 7,682,598          | 6,002,771                  | 802,643      | 877,184               | (1,423,052)                   | 0            |
| Barberton      | Summit     | 3,447,362          | 2,776,118                  | 575,748      | 95,496                | (197,383)                     | 0            |
| Bedford        | Cuyahoga   | 3,032,572          | 3,013,467                  | 47,867       | (28,762)              | (19,416)                      | 0            |
| Bellefontaine  | Logan      | 1,540,725          | 1,364,914                  | 238,557      | (62,746)              | (117,226)                     | 0            |
| Bellevue       | Huron      | 1,920,340          | 1,601,284                  | 318,125      | 931                   | 12,162                        | 0            |
| Belpre         | Washington | 626,079            | 430,536                    | 83,965       | 111,578               | (22,932)                      | 0            |
| Berea          | Cuyahoga   | 1,195,438          | 1,721,546                  | 140,155      | (666,263)             | (108,376)                     | 879,756      |
| Bexley         | Franklin   | 1,325,975          | 1,019,288                  | 3,207        | 303,480               | (42,288)                      | 0            |
| Bowling Green  | Wood       | 3,053,084          | 2,776,771                  | 1,018,381    | (742,068)             | 32,332                        | 0            |
| Bryan          | Williams   | 1,341,248          | 1,155,451                  | 195,910      | (10,113)              | 6,720                         | 0            |
| Bucyrus        | Crawford   | 2,290,378          | 1,358,861                  | 364,209      | 567,308               | (268,573)                     | 0            |
| Cambridge      | Guernsey   | 2,555,935          | 2,047,767                  | 375,480      | 132,688               | 281,256                       | 5,139        |
| Canton         | Stark      | 11,473,063         | 6,826,676                  | 1,298,881    | 3,347,506             | (879,050)                     | 0            |
| Celina         | Mercer     | 1,736,895          | 1,351,442                  | 136,048      | 249,405               | (85,202)                      | 0            |
| Centerville    | Montgomery | 4,198,317          | 3,003,396                  | 624,786      | 570,135               | (797,750)                     | 126,168      |
| Cincinnati     | Hamilton   | 91,556,000         | 59,105,000                 | 15,657,000   | 16,794,000            | (6,516,000)                   | 0            |
| Cleveland      | Cuyahoga   | 203,822,000        | 123,640,000                | 31,316,000   | 48,866,000            | (12,308,000)                  | 0            |
| Clyde          | Sandusky   | 2,084,012          | 1,793,524                  | 513,946      | (223,458)             | (376,086)                     | 180,709      |
| Columbus       | Franklin   | 93,138,000         | 64,123,000                 | 15,550,000   | 13,465,000            | (10,964,000)                  | 1,226,000    |
| Conneaut       | Ashtabula  | 1,607,215          | 1,359,943                  | 129,378      | 117,894               | (70,979)                      | 0            |
| Coshocton      | Coshocton  | 2,375,574          | 2,385,132                  | 140,647      | (150,205)             | 534,037                       | 0            |
| Cuyahoga Falls | Summit     | 4,215,436          | 2,849,660                  | 716,764      | 649,012               | (481,347)                     | 21,500       |
| Dayton         | Montgomery | 42,441,461         | 39,215,200                 | 5,525,279    | (2,299,018)           | 939,321                       | 141,101      |
| Defiance       | Defiance   | 3,400,764          | 2,256,556                  | 549,723      | 594,485               | (594,812)                     | 0            |
| Delaware       | Delaware   | 4,315,428          | 3,351,476                  | 463,170      | 500,782               | (3,381)                       | 0            |
| Dover          | Tuscarawas | 1,895,600          | 1,255,591                  | 459,494      | 180,515               | (339,149)                     | 0            |
| Dublin         | Franklin   | 1,636,731          | 307,391                    | 805,646      | 523,694               | 55,374                        | 0            |
| East Liverpool | Columbiana | 2,645,446          | 2,363,299                  | 239,533      | 42,614                | (109,371)                     | 181,917      |
| Eaton          | Preble     | 1,052,010          | 672,692                    | 76,448       | 302,870               | 51,462                        | 0            |
| Elyria         | Lorain     | 4,817,189          | 4,486,741                  | 911,393      | (580,945)             | (113,098)                     | 0            |
| Englewood      | Montgomery | 1,098,892          | 575,545                    | 329,605      | 193,742               | 10,948                        | 0            |
| Fairborn       | Greene     | 2,570,909          | 1,726,293                  | 799,512      | 45,104                | (118,606)                     | 0            |
| Fairfield      | Butler     | 3,324,206          | 3,038,958                  | 530,115      | (244,867)             | (51,562)                      | 0            |
| Findlay        | Hancock    | 7,965,000          | 4,128,118                  | 1,164,577    | 2,672,305             | (702,024)                     | 292,849      |
| Fostoria       | Seneca     | 1,936,498          | 1,412,626                  | 337,014      | 186,858               | (173,674)                     | 0            |
| Franklin       | Warren     | 1,861,656          | 1,429,768                  | 143,486      | 288,402               | (359,186)                     | 0            |
| Fremont        | Sandusky   | 3,596,666          | 2,578,108                  | 691,620      | 326,938               | (1,153,621)                   | 0            |
| Gahanna        | Franklin   | 3,364,652          | 2,615,098                  | 597,857      | 151,697               | (63,884)                      | 0            |
| Girard         | Trumbull   | 2,044,328          | 1,983,267                  | 47,500       | 13,561                | (259,838)                     | 0            |
| Greenville     | Darke      | 902,997            | 1,128,494                  | 251,863      | (477,360)             | 36,543                        | 0            |
| Grove City     | Franklin   | 504,943            | 45,527                     | 332,465      | 126,951               | (38,739)                      | 0            |
| Hamilton       | Butler     | 14,189,804         | 7,939,709                  | 1,877,545    | 4,372,550             | (436,112)                     | 0            |
| Heath          | Licking    | 1,222,532          | 1,063,879                  | 348,397      | (189,744)             | 251,269                       | 0            |
| Hillard        | Franklin   | 1,448,292          | 1,001,168                  | 200,538      | 246,586               | (144,882)                     | 6,858        |
| Huber Heights  | Montgomery | 3,156,316          | 1,512,079                  | 292,730      | 1,351,507             | (665,313)                     | 0            |
| Hudson         | Summit     | 1,373,274          | 976,601                    | 244,420      | 152,253               | (160,073)                     | 8,860        |
| Jackson        | Jackson    | 2,018,607          | 1,554,910                  | 184,702      | 278,995               | (101,166)                     | 30,000       |
| Kent           | Portage    | 2,791,466          | 2,578,976                  | 485,074      | (272,584)             | 46,615                        | 0            |
| Lakewood       | Cuyahoga   | 8,472,784          | 7,085,228                  | 425,595      | 961,961               | (70,390)                      | 0            |
| Lancaster      | Fairfield  | 6,854,809          | 4,300,565                  | 880,414      | 1,673,830             | (1,054,350)                   | 0            |
| Lebanon        | Warren     | 2,975,106          | 1,500,918                  | 382,709      | 1,091,479             | (389,082)                     | 0            |
| Lima           | Allen      | 8,704,166          | 6,884,002                  | 966,006      | 854,158               | (214,684)                     | 0            |
| Logan          | Hocking    | 8,249,924          | 6,165,744                  | 644,897      | 1,439,283             | (871,690)                     | 0            |

| Transfers-Out | Capital<br>Contributions | Change in<br>Net Assets | Net Working<br>Capital |
|---------------|--------------------------|-------------------------|------------------------|
| \$0           | \$3,587,856              | (\$2,484,393)           | \$5,727,986            |
| 0             | 0                        | (169,158)               | 3,194,537              |
| 0             | 0                        | (39,257)                | 831,190                |
| 0             | 0                        | (1,031,993)             | 3,370,956              |
| 0             | 0                        | (264,712)               | 135,405                |
| 0             | 0                        | 248,489                 | 2,700,178              |
| 23,960        | 612,910                  | 751,472                 | 2,404,881              |
| 0             | 0                        | (545,868)               | 2,000,364              |
| 0             | 0                        | (101,887)               | 529,086                |
| 0             | 0                        | (48,178)                | 1,893,867              |
| 0             | 0                        | (179,972)               | 663,641                |
| 0             | 0                        | 13,093                  | 2,628,867              |
| 0             | 14,946                   | 103,592                 | 280,546                |
| 0             | 83,201                   | 188,318                 | 236,669                |
| 0             | 0                        | 261,192                 | 332,998                |
| 0             | 3,393,925                | 2,684,189               | 2,728,555              |
| 0             | 0                        | (3,393)                 | 721,854                |
| 9,990         | 24,480                   | 313,225                 | 927,840                |
| 0             | 0                        | 419,083                 | 1,489,164              |
| 0             | 0                        | 2,468,456               | 9,288,365              |
| 0             | 426,322                  | 590,525                 | (86,313)               |
| 3,774         | 0                        | (105,221)               | 2,368,443              |
| 0             | 8,661,000                | 18,939,000              | 80,349,000             |
| 0             | 166,000                  | 36,724,000              | 229,653,000            |
| 0             | 0                        | (418,835)               | 1,758,607              |
| 0             | 0                        | 3,727,000               | 23,899                 |
| 0             | 9,938                    | 56,853                  | (19,086)               |
| 0             | 158,900                  | 542,732                 | (806,586)              |
| 0             | 0                        | 189,165                 | 3,426,581              |
| 59,556        | 0                        | (1,278,152)             | 63,408,829             |
| 0             | 312,900                  | 312,573                 | 862,743                |
| 0             | 0                        | 497,401                 | 8,289,090              |
| 0             | 119,225                  | (39,409)                | 674,239                |
| 0             | 577,098                  | 1,156,166               | 12,247,565             |
| 0             | 0                        | 115,160                 | 1,462,146              |
| 0             | 0                        | 354,332                 | 841,011                |
| 0             | 0                        | (694,043)               | (4,300,715)            |
| 0             | 248,368                  | 453,058                 | 1,717,936              |
| 0             | 0                        | (73,502)                | 2,202,576              |
| 0             | 0                        | (296,429)               | 10,361,993             |
| 187,915       | 0                        | 2,075,215               | 3,150,670              |
| 0             | 0                        | 13,184                  | 186,235                |
| 45,221        | 33,646                   | (82,359)                | 180,159                |
| 0             | 6,750,000                | 5,923,317               | 12,140,360             |
| 923           | 0                        | 86,890                  | 6,574,669              |
| 0             | 0                        | (246,277)               | 233,231                |
| 0             | 44,992                   | (395,825)               | 3,064,849              |
| 22,911        | 181,221                  | 246,522                 | 992,832                |
| 0             | 0                        | 3,936,438               | 12,813,864             |
| 0             | 0                        | 61,525                  | 1,245,607              |
| 0             | 0                        | 108,562                 | 650,912                |
| 67,435        | 674,533                  | 1,293,292               | 4,594,374              |
| 0             | 0                        | 1,040                   | 1,770,186              |
| 30,000        | 0                        | 177,829                 | 3,411,336              |
| 0             | 773,838                  | 547,869                 | 2,190,664              |
| 0             | 0                        | 891,571                 | 3,416,362              |
| 0             | 294,341                  | 913,821                 | 10,601,864             |
| 97,700        | 160,751                  | 765,448                 | 8,742,420              |
| 0             | 0                        | 639,474                 | 9,986,669              |
| 0             | 0                        | 567,593                 | 448,318                |
|               |                          |                         | Continued              |

**Enterprise Funds - Water**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Year Ended December 31, 2003**  
**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 | Transfers-In |
|------------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|--------------|
| Mansfield        | Richland   | \$7,439,411           | \$6,442,898                   | \$396,273    | \$600,240                | (\$116,666)                      | \$22,791     |
| Marietta         | Washington | 2,813,914             | 1,698,610                     | 821,877      | 293,427                  | (639,553)                        | 0            |
| Marysville       | Union      | 5,010,712             | 1,819,861                     | 640,866      | 2,549,985                | (1,129,599)                      | 0            |
| Maumee           | Lucas      | 1,691,615             | 1,608,954                     | 181,915      | (99,254)                 | 0                                | 5,000        |
| Medina           | Medina     | 4,058,920             | 2,526,065                     | 701,736      | 831,119                  | (735,703)                        | 0            |
| Miamisburg       | Montgomery | 1,801,484             | 1,641,637                     | 372,615      | (212,768)                | 157,613                          | 0            |
| Middletown       | Butler     | 6,228,274             | 4,526,628                     | 645,671      | 1,055,975                | (155,488)                        | 0            |
| Mount Vernon     | Knox       | 2,654,396             | 1,644,435                     | 929,821      | 80,140                   | (658,668)                        | 0            |
| Munroe Falls     | Summit     | 887,214               | 560,952                       | 106,724      | 219,538                  | (45,822)                         | 0            |
| Napoleon         | Henry      | 1,721,654             | 1,271,071                     | 98,514       | 352,069                  | (127,489)                        | 0            |
| Nelsonville      | Athens     | 829,959               | 739,929                       | 94,608       | (4,578)                  | (21,711)                         | 0            |
| New Philadelphia | Tuscarawas | 2,092,899             | 1,679,695                     | 421,045      | (7,841)                  | 1,580                            | 0            |
| Newark           | Licking    | 5,661,890             | 5,236,697                     | 788,276      | (363,083)                | (411,470)                        | 712,558      |
| North Canton     | Stark      | 3,776,803             | 2,898,130                     | 760,687      | 117,986                  | (174,606)                        | 0            |
| North Ridgeville | Lorain     | 2,258,654             | 2,059,064                     | 352,995      | (153,405)                | (189,775)                        | 0            |
| Norwalk          | Huron      | 2,132,977             | 1,395,500                     | 454,916      | 282,561                  | (259,932)                        | 0            |
| Oakwood          | Montgomery | 893,423               | 778,026                       | 192,369      | (76,972)                 | 35,958                           | 0            |
| Oberlin          | Lorain     | 1,411,976             | 1,073,356                     | 38,576       | 300,044                  | (26,199)                         | 359,149      |
| Ontario          | Richland   | 470,603               | 422,661                       | 244,815      | (196,873)                | 513,805                          | 0            |
| Oregon           | Lucas      | 2,386,784             | 2,361,628                     | 573,341      | (548,185)                | 0                                | 2,677,196    |
| Orrville         | Wayne      | 2,404,569             | 1,484,096                     | 704,879      | 215,594                  | (325,207)                        | 0            |
| Oxford           | Butler     | 2,416,478             | 1,365,226                     | 397,361      | 653,891                  | (252,238)                        | 0            |
| Painesville      | Lake       | 4,325,727             | 3,461,141                     | 538,526      | 326,060                  | (459,452)                        | 0            |
| Perrysburg       | Wood       | 2,561,029             | 1,811,064                     | 440,123      | 309,842                  | 365,940                          | 0            |
| Piqua            | Miami      | 2,498,452             | 1,889,556                     | 303,997      | 304,899                  | 83,101                           | 0            |
| Port Clinton     | Ottawa     | 1,205,542             | 1,060,336                     | 43,859       | 101,347                  | (26,601)                         | 0            |
| Portsmouth       | Scioto     | 4,805,244             | 3,695,797                     | 363,019      | 746,428                  | (170,741)                        | 50,000       |
| Ravenna          | Portage    | 2,093,573             | 3,488,930                     | 377,524      | (1,772,881)              | 951,998                          | 0            |
| Reynoldsburg     | Franklin   | 2,482,729             | 2,514,905                     | 549,937      | (582,113)                | (119,488)                        | 0            |
| Rittman          | Wayne      | 479,712               | 532,767                       | 122,044      | (175,099)                | 368,718                          | 0            |
| Salem            | Columbiana | 1,703,632             | 1,200,958                     | 544,188      | (41,514)                 | (137,425)                        | 97,219       |
| Sandusky         | Erie       | 5,932,736             | 3,425,928                     | 248,782      | 2,258,026                | (472,748)                        | 0            |
| Shelby           | Richland   | 1,401,549             | 1,054,803                     | 305,990      | 40,756                   | (66,486)                         | 0            |
| Sidney           | Shelby     | 3,109,280             | 2,303,019                     | 286,431      | 519,830                  | (44,881)                         | 0            |
| Springboro       | Warren     | 2,697,118             | 1,455,464                     | 483,533      | 758,121                  | 731,876                          | 0            |
| Springfield      | Clark      | 5,992,858             | 4,598,557                     | 1,095,483    | 298,818                  | (142,324)                        | 0            |
| St. Marys        | Auglaize   | 1,246,058             | 820,064                       | 215,585      | 210,409                  | (54,783)                         | 0            |
| Stow             | Summit     | 4,162,887             | 3,130,951                     | 490,151      | 541,785                  | (70,426)                         | 0            |
| Sylvania         | Lucas      | 2,842,609             | 2,813,996                     | 247,317      | (218,704)                | 19,889                           | 0            |
| Tallmadge        | Summit     | 1,550,474             | 1,440,438                     | 282,519      | (172,483)                | 93,304                           | 0            |
| Tipp City        | Miami      | 856,827               | 425,046                       | 264,372      | 167,409                  | 485,726                          | 0            |
| Toledo           | Lucas      | 32,468,000            | 21,774,000                    | 3,365,000    | 7,329,000                | (1,861,000)                      | 65,000       |
| Trotwood         | Montgomery | 972,664               | 960,552                       | 114,081      | (101,969)                | (2,988)                          | 0            |
| Troy             | Miami      | 5,479,418             | 4,276,745                     | 780,348      | 422,325                  | (608,135)                        | 0            |
| Upper Arlington  | Franklin   | 315,387               | 97,991                        | 185,724      | 31,672                   | (57,141)                         | 0            |
| Upper Sandusky   | Wyandot    | 1,064,129             | 773,923                       | 202,574      | 87,632                   | 2,771                            | 0            |
| Urbana           | Champaign  | 1,185,088             | 752,713                       | 240,337      | 192,038                  | (11,934)                         | 0            |
| Vandalia         | Montgomery | 1,586,493             | 1,357,019                     | 211,550      | 17,924                   | (8,818)                          | 0            |
| Vermilion        | Erie       | 1,482,724             | 957,438                       | 258,936      | 266,350                  | (336,219)                        | 0            |
| Wadsworth        | Medina     | 2,052,954             | 1,351,304                     | 261,095      | 440,555                  | (26,470)                         | 0            |
| Wapakoneta       | Auglaize   | 1,157,537             | 859,106                       | 185,309      | 113,122                  | (32,529)                         | 41,379       |
| Warren           | Trumbull   | 10,665,756            | 8,557,285                     | 822,529      | 1,285,942                | (729,223)                        | 0            |
| Washington       | Fayette    | 3,045,266             | 2,262,547                     | 364,772      | 417,947                  | (698,712)                        | 0            |
| West Carrollton  | Montgomery | 778,043               | 689,838                       | 204,161      | (115,956)                | 14,567                           | 0            |
| Westerville      | Franklin   | 2,765,704             | 1,396,004                     | 754,194      | 615,506                  | 361,103                          | 5,266        |
| Wilmington       | Clinton    | 2,960,338             | 1,937,497                     | 950,138      | 72,703                   | (857,058)                        | 0            |
| Wooster          | Wayne      | 4,025,264             | 2,521,586                     | 1,071,357    | 432,321                  | (169,438)                        | 0            |
| Wyoming          | Hamilton   | 1,288,133             | 950,234                       | 194,027      | 143,872                  | (149,496)                        | 394,929      |
| Xenia            | Greene     | 2,191,142             | 2,082,528                     | 378,621      | (270,007)                | 127,526                          | 0            |
| Youngstown       | Mahoning   | 17,383,734            | 15,734,858                    | 523,104      | 1,125,772                | 14,425                           | 0            |
| Zanesville       | Muskingum  | 3,271,615             | 3,281,694                     | 382,006      | (392,085)                | (237,821)                        | 0            |

| Transfers-Out | Capital<br>Contributions | Change in<br>Net Assets | Net Working<br>Capital |
|---------------|--------------------------|-------------------------|------------------------|
| \$360,000     | \$197,236                | \$343,601               | \$4,064,868            |
| 0             | 0                        | (346,126)               | 1,321,128              |
| 0             | 99,387                   | 1,519,773               | 3,658,687              |
| 348,465       | 0                        | (442,719)               | 1,213,191              |
| 0             | 0                        | 95,416                  | 6,580,340              |
| 440,419       | 0                        | (495,574)               | 2,244,087              |
| 25,075        | 217,102                  | 1,092,514               | 4,489,173              |
| 24,500        | 0                        | (603,028)               | 1,421,979              |
| 0             | 0                        | 173,716                 | 1,461,353              |
| 0             | 0                        | 224,580                 | 1,693,687              |
| 0             | 15,915                   | (10,374)                | 865,973                |
| 0             | 66,868                   | 60,607                  | 2,224,079              |
| 117,025       | 0                        | (179,020)               | 3,407,086              |
| 0             | 760,702                  | 704,082                 | (70,588)               |
| 0             | 1,722,119                | 1,378,939               | 2,909,578              |
| 0             | 147,665                  | 170,294                 | (107,126)              |
| 86,848        | 0                        | (127,862)               | 1,531,724              |
| 432,504       | 0                        | 200,490                 | 1,703,925              |
| 0             | 501,914                  | 818,846                 | (2,053,357)            |
| 450,000       | 0                        | 1,679,011               | 1,272,033              |
| 0             | 0                        | (109,613)               | 1,932,221              |
| 0             | 38,000                   | 439,653                 | 3,671,827              |
| 0             | 0                        | (133,392)               | 1,777,212              |
| 0             | 0                        | 675,782                 | 1,840,153              |
| 0             | 0                        | 388,000                 | 1,036,788              |
| 0             | 0                        | 74,746                  | 586,894                |
| 0             | 0                        | 625,687                 | 3,917,207              |
| 0             | 160,471                  | (660,412)               | 992,683                |
| 156,595       | 1,559,106                | 700,910                 | 0                      |
| 0             | 24,076                   | 217,695                 | 804,282                |
| 0             | 0                        | (81,720)                | 4,252,368              |
| 0             | 0                        | 1,785,278               | 7,180,109              |
| 0             | 294,800                  | 269,070                 | 1,579,645              |
| 15,000        | 8,732                    | 468,681                 | 1,890,353              |
| 35,336        | 0                        | 1,454,661               | 6,415,144              |
| 348,723       | 0                        | (192,229)               | 7,428,926              |
| 0             | 0                        | 155,626                 | 2,254,430              |
| 88,196        | 83,675                   | 466,838                 | 1,581,192              |
| 172,046       | 0                        | (370,861)               | 1,849,973              |
| 0             | 0                        | (79,179)                | 2,703,281              |
| 56,002        | 0                        | 597,133                 | 2,033,273              |
| 13,000        | 0                        | 5,520,000               | 72,188,000             |
| 0             | 0                        | (104,957)               | (249,844)              |
| 109,750       | 93,640                   | (201,920)               | 7,783,249              |
| 0             | 0                        | (25,469)                | 129,187                |
| 120,684       | 1,754,333                | 1,724,052               | 407,399                |
| 0             | 0                        | 180,104                 | (718,732)              |
| 9,467         | 130,314                  | 129,953                 | 880,901                |
| 0             | 0                        | (69,869)                | (255,988)              |
| 0             | 0                        | 414,085                 | 448,984                |
| 37,996        | 19,620                   | 103,596                 | (683,501)              |
| 3,427         | 0                        | 553,292                 | 3,079,680              |
| 0             | 0                        | (280,765)               | 407,241                |
| 0             | 0                        | (101,389)               | 248,536                |
| 0             | 336,356                  | 1,318,231               | 9,557,061              |
| 0             | 0                        | (784,355)               | 2,290,172              |
| 3,496         | 0                        | 259,387                 | 4,199,281              |
| 528,404       | 0                        | (139,099)               | 3,645,281              |
| 0             | 0                        | (142,481)               | 2,106,786              |
| 93,574        | 0                        | 1,046,623               | 1,471,224              |
| 11,106        | 12,890                   | (628,122)               | 1,791,112              |

**Enterprise Funds - Water**  
**Long-Term Obligations**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

| 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>Obligations |
|----------------|------------|--------------------------------|-----------------------------------|--------------|-----------------------------------|-----------------------------------|
| Akron          | Summit     | \$450,019                      | \$54,035,000                      | \$13,178,553 | \$1,879,918                       | \$69,543,490                      |
| Alliance       | Stark      | 0                              | 16,143,769                        | 0            | 207,452                           | 16,351,221                        |
| Amherst        | Lorain     | 915,000                        | 0                                 | 0            | 6,368                             | 921,368                           |
| Ashland        | Ashland    | 6,013,377                      | 0                                 | 0            | 0                                 | 6,013,377                         |
| Athens         | Athens     | 0                              | 0                                 | 136,917      | 50,734                            | 187,651                           |
| Aurora         | Portage    | 0                              | 0                                 | 190,000      | 0                                 | 190,000                           |
| Avon           | Lorain     | 233,100                        | 0                                 | 0            | 1,070,920                         | 1,304,020                         |
| Avon Lake      | Lorain     | 4,923,399                      | 13,278,943                        | 0            | 6,553,686                         | 24,756,028                        |
| Barberton      | Summit     | 2,767,387                      | 0                                 | 0            | 272,133                           | 3,039,520                         |
| Bedford        | Cuyahoga   | 1,569,896                      | 0                                 | 0            | 58,149                            | 1,628,045                         |
| Bellbrook      | Greene     | 0                              | 1,059,000                         | 312,500      | 0                                 | 1,371,500                         |
| Bellefontaine  | Logan      | 2,435,000                      | 0                                 | 0            | 142,924                           | 2,577,924                         |
| Bellevue       | Huron      | 0                              | 0                                 | 0            | 163,077                           | 163,077                           |
| Belpre         | Washington | 0                              | 0                                 | 244,870      | 5,709                             | 250,579                           |
| Berea          | Cuyahoga   | 0                              | 0                                 | 1,305,976    | 60,771                            | 1,366,747                         |
| Bexley         | Franklin   | 830,000                        | 0                                 | 0            | 18,290                            | 848,290                           |
| Bowling Green  | Wood       | 0                              | 0                                 | 0            | 199,849                           | 199,849                           |
| Bryan          | Williams   | 0                              | 0                                 | 0            | 116,413                           | 116,413                           |
| Bucyrus        | Crawford   | 1,470,000                      | 425,000                           | 1,877,996    | 349,452                           | 4,122,448                         |
| Cambridge      | Guernsey   | 0                              | 0                                 | 0            | 5,917,220                         | 5,917,220                         |
| Canton         | Stark      | 12,032,500                     | 0                                 | 5,700,522    | 577,742                           | 18,310,764                        |
| Celina         | Mercer     | 0                              | 1,340,000                         | 326,034      | 346,284                           | 2,012,318                         |
| Centerville    | Montgomery | 0                              | 10,758,809                        | 0            | 165,782                           | 10,924,591                        |
| Cincinnati     | Hamilton   | 41,510,000                     | 192,300,000                       | 0            | 4,188,000                         | 237,998,000                       |
| Cleveland      | Cuyahoga   | 0                              | 805,701,000                       | 26,203,000   | 0                                 | 831,904,000                       |
| Clyde          | Sandusky   | 6,440,000                      | 0                                 | 1,286,494    | 71,315                            | 7,797,809                         |
| Columbus       | Franklin   | 202,214,000                    | 39,160,000                        | 0            | 5,062,000                         | 246,436,000                       |
| Conneaut       | Ashtabula  | 951,756                        | 0                                 | 808,859      | 154,400                           | 1,915,015                         |
| Coshocton      | Coshocton  | 0                              | 0                                 | 130,652      | 151,441                           | 282,093                           |
| Cuyahoga Falls | Summit     | 10,059,047                     | 0                                 | 0            | 312,910                           | 10,371,957                        |
| Dayton         | Montgomery | 0                              | 16,434,200                        | 0            | 608,630                           | 17,042,830                        |
| Defiance       | Defiance   | 11,625,000                     | 0                                 | 822,106      | 83,212                            | 12,530,318                        |
| Delaware       | Delaware   | 0                              | 0                                 | 0            | 423,607                           | 423,607                           |
| Dover          | Tuscarawas | 0                              | 5,802,018                         | 0            | 168,663                           | 5,970,681                         |
| Dublin         | Franklin   | 2,635,000                      | 0                                 | 0            | 10,730                            | 2,645,730                         |
| East Liverpool | Columbiana | 0                              | 0                                 | 2,558,087    | 134,640                           | 2,692,727                         |
| Eaton          | Preble     | 0                              | 0                                 | 0            | 48,172                            | 48,172                            |
| Elyria         | Lorain     | 1,287,289                      | 0                                 | 0            | 494,707                           | 1,781,996                         |
| Englewood      | Montgomery | 0                              | 300,000                           | 0            | 59,176                            | 359,176                           |
| Fairborn       | Greene     | 2,255,102                      | 0                                 | 200,225      | 678,677                           | 3,134,004                         |
| Fairfield      | Butler     | 0                              | 4,070,000                         | 0            | 203,773                           | 4,273,773                         |
| Findlay        | Hancock    | 13,266,162                     | 0                                 | 458,678      | 294,625                           | 14,019,465                        |
| Fostoria       | Seneca     | 1,390,000                      | 0                                 | 946,668      | 141,657                           | 2,478,325                         |
| Franklin       | Warren     | 0                              | 3,500,000                         | 2,384,256    | 56,725                            | 5,940,981                         |
| Fremont        | Sandusky   | 8,240,000                      | 2,350,000                         | 0            | 154,543                           | 10,744,543                        |
| Gahanna        | Franklin   | 745,000                        | 0                                 | 0            | 0                                 | 745,000                           |
| Girard         | Trumbull   | 0                              | 0                                 | 2,355,937    | 83,560                            | 2,439,497                         |
| Greenville     | Darke      | 0                              | 0                                 | 0            | 12,715                            | 12,715                            |
| Grove City     | Franklin   | 0                              | 380,000                           | 244,410      | 3,228                             | 627,638                           |
| Hamilton       | Butler     | 0                              | 11,862,163                        | 0            | 869,629                           | 12,731,792                        |
| Heath          | Licking    | 2,610,000                      | 0                                 | 0            | 71,300                            | 2,681,300                         |
| Hillard        | Franklin   | 0                              | 0                                 | 2,876,499    | 13,936                            | 2,890,435                         |
| Huber Heights  | Montgomery | 0                              | 11,700,692                        | 12,010       | 907                               | 11,713,609                        |
| Hudson         | Summit     | 5,565,000                      | 0                                 | 0            | 137,212                           | 5,702,212                         |
| Jackson        | Jackson    | 2,055,000                      | 0                                 | 0            | 112,754                           | 2,167,754                         |
| Kent           | Portage    | 0                              | 0                                 | 402,083      | 10,184                            | 412,267                           |
| Lakewood       | Cuyahoga   | 5,690,000                      | 0                                 | 5,237,158    | 91,167                            | 11,018,325                        |
| Lancaster      | Fairfield  | 0                              | 0                                 | 24,712,324   | 614,598                           | 25,326,922                        |
| Lebanon        | Warren     | 0                              | 8,379,218                         | 0            | 63,744                            | 8,442,962                         |
| Lima           | Allen      | 1,928,484                      | 2,240,000                         | 0            | 402,780                           | 4,571,264                         |
| Logan          | Hocking    | 1,425,000                      | 7,016,444                         | 9,796,332    | 514,807                           | 18,752,583                        |

**Enterprise Funds - Water**  
**Long-Term Obligations**  
**As of December 31, 2003**  
**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>Obligations |
|------------------|------------|--------------------------------|-----------------------------------|-----------|-----------------------------------|-----------------------------------|
| Mansfield        | Richland   | \$3,245,000                    | \$0                               | \$0       | \$671,841                         | \$3,916,841                       |
| Marietta         | Washington | 0                              | 4,895,751                         | 498,162   | 119,440                           | 5,513,353                         |
| Marysville       | Union      | 1,952,750                      | 12,427,003                        | 0         | 52,282                            | 14,432,035                        |
| Maumee           | Lucas      | 0                              | 0                                 | 0         | 127,709                           | 127,709                           |
| Medina           | Medina     | 14,335,000                     | 0                                 | 1,533,784 | 67,295                            | 15,936,079                        |
| Miamisburg       | Montgomery | 0                              | 0                                 | 0         | 2,562,515                         | 2,562,515                         |
| Middletown       | Butler     | 3,890,000                      | 0                                 | 0         | 93,923                            | 3,983,923                         |
| Mount Vernon     | Knox       | 7,075,740                      | 6,505,000                         | 0         | 82,649                            | 13,663,389                        |
| Munroe Falls     | Summit     | 808,412                        | 0                                 | 0         | 15,383                            | 823,795                           |
| Napoleon         | Henry      | 1,385,000                      | 0                                 | 311,585   | 2,144,235                         | 3,840,820                         |
| Nelsonville      | Athens     | 325,000                        | 0                                 | 248,284   | 11,961                            | 585,245                           |
| New Philadelphia | Tuscarawas | 0                              | 0                                 | 0         | 119,167                           | 119,167                           |
| Newark           | Licking    | 11,310,075                     | 0                                 | 0         | 399,178                           | 11,709,253                        |
| North Canton     | Stark      | 0                              | 0                                 | 4,408,562 | 278,289                           | 4,686,851                         |
| North Ridgeville | Lorain     | 1,050,000                      | 0                                 | 2,626,317 | 120,600                           | 3,796,917                         |
| Norwalk          | Huron      | 2,440,274                      | 0                                 | 34,012    | 19,720                            | 2,494,006                         |
| Oakwood          | Montgomery | 0                              | 0                                 | 0         | 19,254                            | 19,254                            |
| Oberlin          | Lorain     | 0                              | 0                                 | 162,629   | 62,738                            | 225,367                           |
| Ontario          | Richland   | 0                              | 0                                 | 29,400    | 15,787                            | 45,187                            |
| Oregon           | Lucas      | 0                              | 0                                 | 0         | 340,068                           | 340,068                           |
| Orrville         | Wayne      | 0                              | 6,582,478                         | 846,196   | 101,042                           | 7,529,716                         |
| Oxford           | Butler     | 7,408,632                      | 0                                 | 0         | 100,118                           | 7,508,750                         |
| Painesville      | Lake       | 5,485,000                      | 0                                 | 1,755,148 | 355,344                           | 7,595,492                         |
| Perrysburg       | Wood       | 0                              | 0                                 | 0         | 4,951,250                         | 4,951,250                         |
| Piqua            | Miami      | 0                              | 0                                 | 0         | 310,379                           | 310,379                           |
| Port Clinton     | Ottawa     | 10,279                         | 0                                 | 868,255   | 48,248                            | 926,782                           |
| Portsmouth       | Scioto     | 0                              | 4,865,333                         | 0         | 93,307                            | 4,958,640                         |
| Ravenna          | Portage    | 0                              | 1,642,409                         | 564,775   | 132,642                           | 2,339,826                         |
| Reynoldsburg     | Franklin   | 1,071,586                      | 0                                 | 1,256,702 | 67,268                            | 2,395,556                         |
| Rittman          | Wayne      | 0                              | 0                                 | 0         | 26,995                            | 26,995                            |
| Salem            | Columbiana | 800,000                        | 0                                 | 317,750   | 8,593                             | 1,126,343                         |
| Sandusky         | Erie       | 832,811                        | 0                                 | 7,068,039 | 274,826                           | 8,175,676                         |
| Shelby           | Richland   | 0                              | 0                                 | 0         | 92,492                            | 92,492                            |
| Sidney           | Shelby     | 0                              | 0                                 | 0         | 761,512                           | 761,512                           |
| Springboro       | Warren     | 83,750                         | 15,510,000                        | 0         | 28,168                            | 15,621,918                        |
| Springfield      | Clark      | 5,628,890                      | 0                                 | 0         | 453,324                           | 6,082,214                         |
| St. Marys        | Auglaize   | 0                              | 770,000                           | 0         | 89,307                            | 859,307                           |
| Stow             | Summit     | 0                              | 0                                 | 99,879    | 2,177,205                         | 2,277,084                         |
| Sylvania         | Lucas      | 0                              | 0                                 | 0         | 207,632                           | 207,632                           |
| Tallmadge        | Summit     | 0                              | 0                                 | 0         | 717,772                           | 717,772                           |
| Tipp City        | Miami      | 210,000                        | 0                                 | 0         | 34,230                            | 244,230                           |
| Toledo           | Lucas      | 0                              | 65,281,000                        | 0         | 4,674,000                         | 69,955,000                        |
| Trotwood         | Montgomery | 0                              | 0                                 | 0         | 10,611                            | 10,611                            |
| Troy             | Miami      | 11,270,000                     | 0                                 | 0         | 270,536                           | 11,540,536                        |
| Upper Arlington  | Franklin   | 232,186                        | 0                                 | 1,076,648 | 1,622                             | 1,310,456                         |
| Upper Sandusky   | Wyandot    | 0                              | 0                                 | 0         | 21,121                            | 21,121                            |
| Urbana           | Champaign  | 934,000                        | 0                                 | 379,338   | 50                                | 1,313,388                         |
| Vandalia         | Montgomery | 0                              | 0                                 | 0         | 8,520                             | 8,520                             |
| Vermilion        | Erie       | 685,000                        | 2,450,000                         | 720,468   | 44,575                            | 3,900,043                         |
| Wadsworth        | Medina     | 0                              | 0                                 | 0         | 214,409                           | 214,409                           |
| Wapakoneta       | Auglaize   | 0                              | 0                                 | 67,549    | 51,507                            | 119,056                           |
| Warren           | Trumbull   | 0                              | 9,793,275                         | 7,165,031 | 633,736                           | 17,592,042                        |
| Washington       | Fayette    | 0                              | 8,054,226                         | 3,247,047 | 65,000                            | 11,366,273                        |
| West Carrollton  | Montgomery | 0                              | 0                                 | 0         | 5,645                             | 5,645                             |
| Westerville      | Franklin   | 4,154,418                      | 0                                 | 1,875,889 | 205,733                           | 6,236,040                         |
| Wilmington       | Clinton    | 150,000                        | 15,260,523                        | 0         | 78,580                            | 15,489,103                        |
| Wooster          | Wayne      | 7,830,700                      | 0                                 | 10,052    | 70,338                            | 7,911,090                         |
| Wyoming          | Hamilton   | 0                              | 0                                 | 4,843,571 | 25,169                            | 4,868,740                         |
| Xenia            | Greene     | 0                              | 0                                 | 0         | 206,602                           | 206,602                           |
| Youngstown       | Mahoning   | 849,947                        | 0                                 | 0         | 819,448                           | 1,669,395                         |
| Zanesville       | Muskingum  | 1,261,590                      | 0                                 | 1,723,525 | 89,684                            | 3,074,799                         |



**Sewer Enterprise Fund**  
**Summary Data from the Statement of Net Assets**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

| City              | County     | Current Assets | Non-Current Assets | Total Assets  | Current Liabilities | Non-Current Liabilities |
|-------------------|------------|----------------|--------------------|---------------|---------------------|-------------------------|
| Akron             | Summit     | \$18,439,741   | \$235,595,510      | \$254,035,251 | \$9,619,426         | \$72,584,026            |
| Alliance          | Stark      | 2,036,103      | 9,946,281          | 11,982,384    | 798,102             | 3,266,800               |
| Amherst           | Lorain     | 4,782,828      | 14,276,564         | 19,059,392    | 1,469,778           | 7,831,976               |
| Ashland           | Ashland    | 4,272,180      | 13,789,209         | 18,061,389    | 1,290,831           | 4,327,293               |
| Ashtabula         | Ashtabula  | 1,777,256      | 10,304,120         | 12,081,376    | 425,531             | 1,671,075               |
| Athens            | Athens     | 1,051,684      | 10,818,421         | 11,870,105    | 1,258,636           | 3,717,289               |
| Aurora            | Portage    | 7,747,875      | 24,350,554         | 32,098,429    | 576,337             | 8,913,004               |
| Avon              | Lorain     | 2,571,596      | 11,918,588         | 14,490,184    | 510,433             | 1,253,292               |
| Avon Lake         | Lorain     | 7,392,869      | 12,321,839         | 19,714,708    | 717,929             | 7,067,897               |
| Barberton         | Summit     | 3,783,524      | 24,064,223         | 27,847,747    | 3,732,134           | 1,957,347               |
| Bay Village       | Cuyahoga   | 1,791,200      | 8,966,337          | 10,757,537    | 122,508             | 524,972                 |
| Bedford           | Cuyahoga   | 2,745,156      | 9,139,122          | 11,884,278    | 858,058             | 8,765,994               |
| Bedford Heights   | Cuyahoga   | 979,820        | 13,166,288         | 14,146,108    | 564,038             | 1,109,783               |
| Bellefontaine     | Logan      | 2,581,119      | 7,365,322          | 9,946,441     | 61,753              | 3,246,510               |
| Bellevue          | Huron      | 2,194,834      | 4,487,956          | 6,682,790     | 321,941             | 2,593,142               |
| Belpre            | Washington | 554,371        | 3,721,392          | 4,275,763     | 173,683             | 672,116                 |
| Berea             | Cuyahoga   | 228,389        | 6,857,573          | 7,085,962     | 137,349             | 1,562,809               |
| Bexley            | Franklin   | 671,272        | 182,985            | 854,257       | 19,279              | 5,984                   |
| Bowling Green     | Wood       | 3,328,190      | 36,974,023         | 40,302,213    | 4,560,391           | 352,988                 |
| Broadview Heights | Cuyahoga   | 706,527        | 12,440,149         | 13,146,676    | 23,693              | 10,458                  |
| Bryan             | Williams   | 2,650,755      | 8,655,564          | 11,306,319    | 77,400              | 86,602                  |
| Bucyrus           | Crawford   | 628,125        | 8,057,565          | 8,685,690     | 733,843             | 6,669,361               |
| Cambridge         | Guernsey   | 3,151,786      | 7,886,289          | 11,038,075    | 136,413             | 2,767,674               |
| Canton            | Stark      | 11,740,422     | 52,088,551         | 63,828,973    | 510,370             | 20,350,871              |
| Celina            | Mercer     | 271,317        | 6,852,576          | 7,123,893     | 351,681             | 5,222,226               |
| Centerville       | Montgomery | 1,904,517      | 21,467,026         | 23,371,543    | 2,701,005           | 1,272,939               |
| Clyde             | Sandusky   | 2,121,468      | 18,313,963         | 20,435,431    | 83,502              | 567,297                 |
| Columbus          | Franklin   | 89,042,000     | 996,829,000        | 1,085,871,000 | 67,171,000          | 547,876,000             |
| Conneaut          | Ashtabula  | 339,200        | 5,415,356          | 5,754,556     | 699,519             | 2,647,809               |
| Coshocton         | Coshocton  | 789,935        | 2,417,059          | 3,206,994     | 0                   | 2,099,234               |
| Cuyahoga Falls    | Summit     | 3,808,183      | 10,445,350         | 14,253,533    | 1,312,022           | 3,810,351               |
| Dayton            | Montgomery | 44,259,864     | 104,352,167        | 148,612,031   | 8,721,267           | 25,532,093              |
| Defiance          | Defiance   | 2,488,050      | 21,102,472         | 23,590,522    | 2,799,428           | 12,512,814              |
| Delaware          | Delaware   | 32,576,946     | 24,804,027         | 57,380,973    | 25,085,508          | 7,001,587               |
| Dover             | Tuscarawas | 1,437,022      | 9,891,274          | 11,328,296    | 1,038,936           | 728,831                 |
| Dublin            | Franklin   | 13,080,713     | 41,832,434         | 54,913,147    | 1,202,568           | 14,583,079              |
| East Liverpool    | Columbiana | 1,491,404      | 995,452            | 2,486,856     | 31,953              | 971,567                 |
| Eastlake          | Lake       | 599,620        | 2,187,005          | 2,786,625     | 18,468              | 31,137                  |
| Eaton             | Preble     | 428,903        | 3,262,042          | 3,690,945     | 23,486              | 30,137                  |
| Elyria            | Lorain     | 6,711,055      | 42,444,012         | 49,155,067    | 2,551,953           | 15,508,768              |
| Englewood         | Montgomery | 1,925,006      | 8,169,390          | 10,094,396    | 87,257              | 183,958                 |
| Euclid            | Cuyahoga   | 10,384,870     | 43,065,169         | 53,450,039    | 5,356,912           | 20,902,469              |
| Fairborn          | Greene     | 4,761,953      | 9,957,063          | 14,719,016    | 923,641             | 8,738,401               |
| Fairfield         | Butler     | 5,568,156      | 29,857,744         | 35,425,900    | 2,421,218           | 10,076,719              |
| Fairview Park     | Cuyahoga   | 1,976,731      | 16,849,421         | 18,826,152    | 398,028             | 695,723                 |
| Forest Park       | Hamilton   | 296,489        | 13,178,330         | 13,474,819    | 657,640             | 3,813,802               |
| Fostoria          | Seneca     | 745,071        | 13,221,189         | 13,966,260    | 694,732             | 3,813,049               |
| Franklin          | Warren     | 1,436,340      | 4,879,796          | 6,316,136     | 402,090             | 146,021                 |
| Fremont           | Sandusky   | 2,548,938      | 9,636,405          | 12,185,343    | 191,075             | 1,984,329               |
| Gahanna           | Franklin   | 8,307,017      | 15,586,696         | 23,893,713    | 937,286             | 92,490                  |
| Girard            | Trumbull   | 1,052,740      | 8,260,757          | 9,313,497     | 573,724             | 1,622,819               |
| Greenville        | Darke      | 5,658,486      | 6,430,523          | 12,089,009    | 217,237             | 2,545,162               |
| Grove City        | Franklin   | 1,715,505      | 16,875,091         | 18,590,596    | 290,927             | 993,681                 |
| Hamilton          | Butler     | 3,916,191      | 57,445,033         | 61,361,224    | 4,553,084           | 27,158,900              |
| Heath             | Licking    | 2,293,995      | 6,891,677          | 9,185,672     | 542,814             | 3,972,862               |
| Hubbard           | Trumbull   | 1,427,924      | 7,265,685          | 8,693,609     | 348,889             | 4,250,772               |

| Total<br>Liabilities | Net Assets                       |            |              | Total<br>Net Assets |
|----------------------|----------------------------------|------------|--------------|---------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted | Unrestricted |                     |
| \$82,203,452         | \$158,747,242                    | \$0        | (\$234,112)  | \$158,513,130       |
| 4,064,902            | 5,483,153                        | 539,867    | 1,894,462    | 7,917,482           |
| 9,301,754            | 6,285,268                        | 0          | 3,472,370    | 9,757,638           |
| 5,618,124            | 7,089,209                        | 2,338,529  | 3,015,527    | 12,443,265          |
| 2,096,606            | 8,759,633                        | 0          | 1,225,137    | 9,984,770           |
| 4,975,925            | 6,350,082                        | 0          | 544,098      | 6,894,180           |
| 9,489,341            | 14,962,724                       | 0          | 7,646,364    | 22,609,088          |
| 1,763,725            | 10,245,062                       | 0          | 2,481,397    | 12,726,459          |
| 7,785,826            | 4,710,122                        | 282,174    | 6,936,586    | 11,928,882          |
| 5,689,481            | 18,560,420                       | 2,397,248  | 1,200,598    | 22,158,266          |
| 647,480              | 3,123,661                        | 0          | 6,411,701    | 9,535,362           |
| 9,624,052            | 6,478                            | 0          | 2,253,748    | 2,260,226           |
| 1,673,821            | 11,875,046                       | 0          | 597,241      | 12,472,287          |
| 3,308,263            | 4,078,750                        | 510,567    | 2,048,861    | 6,638,178           |
| 2,915,083            | 1,766,590                        | 0          | 2,001,117    | 3,767,707           |
| 845,799              | 2,927,358                        | 0          | 502,606      | 3,429,964           |
| 1,700,158            | 5,206,334                        | 0          | 179,470      | 5,385,804           |
| 25,263               | 182,985                          | 0          | 646,009      | 828,994             |
| 4,913,379            | 32,553,578                       | 0          | 2,835,256    | 35,388,834          |
| 34,151               | 12,895,524                       | 0          | 217,001      | 13,112,525          |
| 164,002              | 8,841,878                        | 0          | 2,300,439    | 11,142,317          |
| 7,403,204            | 750,456                          | 0          | 462,424      | 1,212,880           |
| 2,904,087            | 5,201,475                        | 0          | 2,932,513    | 8,133,988           |
| 20,861,241           | 30,436,905                       | 0          | 12,530,827   | 42,967,732          |
| 5,573,907            | (30,547)                         | 1,365,092  | 215,441      | 1,549,986           |
| 3,973,944            | 15,917,072                       | 2,245,192  | 1,235,335    | 19,397,599          |
| 650,799              | 17,783,474                       | 0          | 2,001,158    | 19,784,632          |
| 615,047,000          | 390,747,000                      | 956,000    | 79,121,000   | 470,824,000         |
| 3,347,328            | 2,514,434                        | 0          | (107,206)    | 2,407,228           |
| 2,099,234            | 402,059                          | 0          | 705,701      | 1,107,760           |
| 5,122,373            | 6,632,703                        | 0          | 2,498,457    | 9,131,160           |
| 34,253,360           | 76,101,156                       | 0          | 38,257,515   | 114,358,671         |
| 15,312,242           | 6,106,106                        | 0          | 2,172,174    | 8,278,280           |
| 32,087,095           | 17,692,750                       | 0          | 7,601,128    | 25,293,878          |
| 1,767,767            | 8,203,957                        | 0          | 1,356,572    | 9,560,529           |
| 15,785,647           | 26,458,409                       | 0          | 12,669,091   | 39,127,500          |
| 1,003,520            | 128,088                          | 0          | 1,355,248    | 1,483,336           |
| 49,605               | 2,187,005                        | 0          | 550,015      | 2,737,020           |
| 53,623               | 3,262,042                        | 0          | 375,280      | 3,637,322           |
| 18,060,721           | 26,029,171                       | 0          | 5,065,175    | 31,094,346          |
| 271,215              | 7,994,390                        | 0          | 1,828,791    | 9,823,181           |
| 26,259,381           | 20,623,286                       | 0          | 6,567,372    | 27,190,658          |
| 9,662,042            | 711,829                          | 0          | 4,345,145    | 5,056,974           |
| 12,497,937           | 19,355,248                       | 0          | 3,572,715    | 22,927,963          |
| 1,093,751            | 11,521,701                       | 0          | 6,210,700    | 17,732,401          |
| 4,471,442            | 9,064,614                        | 0          | (61,237)     | 9,003,377           |
| 4,507,781            | 9,107,473                        | 0          | 351,006      | 9,458,479           |
| 548,111              | 4,817,099                        | 0          | 950,926      | 5,768,025           |
| 2,175,404            | 7,835,421                        | 0          | 2,174,518    | 10,009,939          |
| 1,029,776            | 15,380,011                       | 0          | 7,483,926    | 22,863,937          |
| 2,196,543            | 6,363,692                        | 0          | 753,262      | 7,116,954           |
| 2,762,399            | 3,745,523                        | 0          | 5,581,087    | 9,326,610           |
| 1,284,608            | 15,767,948                       | 0          | 1,538,040    | 17,305,988          |
| 31,711,984           | 21,712,777                       | 0          | 7,936,463    | 29,649,240          |
| 4,515,676            | 2,496,131                        | 0          | 2,173,865    | 4,669,996           |
| 4,599,661            | 1,974,543                        | 0          | 2,119,405    | 4,093,948           |

Continued

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Net Assets**  
**As of December 31, 2003**  
**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 |
|------------------|------------|-------------------|-----------------------|-----------------|------------------------|----------------------------|
| Huber Heights    | Montgomery | \$2,177,973       | \$22,092,740          | \$24,270,713    | \$742,717              | \$4,474,110                |
| Hudson           | Summit     | 2,147,474         | 8,137,855             | 10,285,329      | 1,415,911              | 6,673,897                  |
| Jackson          | Jackson    | (178,472)         | 10,213,834            | 10,035,362      | 1,181,723              | 120,588                    |
| Kent             | Portage    | 5,119,583         | 25,046,329            | 30,165,912      | 4,894,904              | 642,004                    |
| Lakewood         | Cuyahoga   | 5,830,330         | 21,835,961            | 27,666,291      | 2,678,107              | 10,827,299                 |
| Lancaster        | Fairfield  | 7,579,639         | 29,099,543            | 36,679,182      | 2,370,383              | 20,323,887                 |
| Lebanon          | Warren     | 7,734,866         | 22,282,437            | 30,017,303      | 4,690,205              | 8,420,903                  |
| Lima             | Allen      | 11,390,725        | 29,506,010            | 40,896,735      | 7,190,827              | 12,051,259                 |
| Lorain           | Lorain     | 4,612,412         | 51,998,715            | 56,611,127      | 2,811,814              | 19,218,182                 |
| Mansfield        | Richland   | 9,194,515         | 30,523,529            | 39,718,044      | 383,379                | 2,902,222                  |
| Marietta         | Washington | 1,820,770         | 8,437,363             | 10,258,133      | 416,836                | 1,350,726                  |
| Marion           | Marion     | 7,081,387         | 44,504,628            | 51,586,015      | 2,281,092              | 33,930,150                 |
| Marysville       | Union      | 5,740,095         | 17,696,983            | 23,437,078      | 7,315,715              | 1,787,221                  |
| Mason City       | Warren     | 15,773,497        | 68,225,678            | 83,999,175      | 0                      | 7,328,271                  |
| Massillon        | Stark      | 4,968,568         | 39,894,287            | 44,862,855      | 960,419                | 37,410,887                 |
| Maumee           | Lucas      | 446,192           | 4,803,634             | 5,249,826       | 326,184                | 94,861                     |
| Miamisburg       | Montgomery | 6,913,775         | 16,227,073            | 23,140,848      | 846,687                | 8,733,644                  |
| Middletown       | Butler     | 7,257,277         | 18,507,243            | 25,764,520      | 605,675                | 553,461                    |
| Mount Vernon     | Knox       | 5,199,000         | 10,214,046            | 15,413,046      | 421,311                | 3,621,793                  |
| Napoleon         | Henry      | 4,794,214         | 8,495,047             | 13,289,261      | 396,185                | 6,925,025                  |
| Nelsonville      | Athens     | 447,925           | 3,911,494             | 4,359,419       | 274,254                | 2,076,075                  |
| New Philadelphia | Tuscarawas | 1,738,727         | 11,118,611            | 12,857,338      | 496,380                | 10,081,926                 |
| Newark           | Licking    | 4,391,526         | 13,407,905            | 17,799,431      | 1,119,937              | 6,877,943                  |
| North Canton     | Stark      | 1,427,116         | 4,823,413             | 6,250,529       | 153,373                | 31,732                     |
| North Olmsted    | Cuyahoga   | 3,196,954         | 29,936,248            | 33,133,202      | 1,542,905              | 15,036,418                 |
| North Ridgeville | Lorain     | 9,681,939         | 41,324,036            | 51,005,975      | 0                      | 14,194,788                 |
| North Royalton   | Cuyahoga   | 1,352,745         | 3,563                 | 1,356,308       | 124,773                | 253,264                    |
| Norwalk          | Huron      | 1,449,408         | 10,787,651            | 12,237,059      | 452,107                | 3,306,739                  |
| Oakwood          | Montgomery | 1,013,196         | 997,604               | 2,010,800       | 116,607                | 314,611                    |
| Oberlin          | Lorain     | 4,127,604         | 6,582,221             | 10,709,825      | 544,763                | 4,643,599                  |
| Ontario          | Richland   | 1,190,712         | 1,390,893             | 2,581,605       | 48,750                 | 92,275                     |
| Oregon           | Lucas      | 2,902,224         | 29,893,354            | 32,795,578      | 789,276                | 9,000,759                  |
| Orrville         | Wayne      | 4,916,958         | 8,180,006             | 13,096,964      | 550,242                | 3,437,359                  |
| Oxford           | Butler     | 6,669,599         | 16,983,175            | 23,652,774      | 670,400                | 7,286,901                  |
| Painesville      | Lake       | 3,071,726         | 8,709,591             | 11,781,317      | 881,712                | 253,415                    |
| Perrysburg       | Wood       | 3,543,888         | 32,141,076            | 35,684,964      | 561,782                | 15,418,324                 |
| Piqua            | Miami      | 1,082,347         | 13,372,737            | 14,455,084      | 899,949                | 4,776,027                  |
| Port Clinton     | Ottawa     | 1,087,784         | 8,692,917             | 9,780,701       | 965,807                | 4,858,018                  |
| Portsmouth       | Scioto     | 752,781           | 726,197               | 1,478,978       | 288,056                | 702,990                    |
| Ravenna          | Portage    | 4,577,797         | 9,176,181             | 13,753,978      | 3,759,782              | 9,132,726                  |
| Reynoldsburg     | Franklin   | 5,227,771         | 32,860,970            | 38,088,741      | 656,585                | 2,574,496                  |
| Rittman          | Wayne      | 343,305           | 7,612,741             | 7,956,046       | 243,294                | 3,015,469                  |
| Rocky River      | Cuyahoga   | 547,447           | 13,861,028            | 14,408,475      | 58,670                 | 392,822                    |
| Salem            | Columbiana | 8,828,039         | 9,962,773             | 18,790,812      | 2,356,226              | 26,450                     |
| Sandusky         | Erie       | 6,490,148         | 27,886,838            | 34,376,986      | 4,881,885              | 21,929,254                 |
| Shelby           | Richland   | 390,506           | 4,755,304             | 5,145,810       | 30,071                 | 74,558                     |
| Sidney           | Shelby     | 3,144,919         | 20,229,440            | 23,374,359      | 727,747                | 8,871,785                  |
| Solon            | Cuyahoga   | 7,984,523         | 53,396,712            | 61,381,235      | 1,279,969              | 14,517,650                 |
| Springboro       | Warren     | 5,218,420         | 24,187,966            | 29,406,386      | 468,834                | 3,757,515                  |
| Springfield      | Clark      | 17,374,909        | 35,917,515            | 53,292,424      | 2,975,143              | 25,474,108                 |
| St. Marys        | Auglaize   | 2,346,160         | 3,972,419             | 6,318,579       | 289,949                | 1,155,169                  |
| Strongsville     | Cuyahoga   | 8,778,812         | 58,833,564            | 67,612,376      | 3,148,555              | 5,514,628                  |
| Sylvania         | Lucas      | 2,416,797         | 13,554,812            | 15,971,609      | 59,645                 | 71,641                     |
| Tallmadge        | Summit     | 5,027,445         | 4,996,908             | 10,024,353      | 443,743                | 474,448                    |
| Tiffin           | Seneca     | 3,635,404         | 12,376,739            | 16,012,143      | 4,191,708              | 3,065,000                  |
| Tipp City        | Miami      | 1,579,348         | 9,182,027             | 10,761,375      | 428,766                | 416,357                    |

| Total<br>Liabilities | Net Assets                       |            |              | Total<br>Net Assets |
|----------------------|----------------------------------|------------|--------------|---------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted | Unrestricted |                     |
| \$5,216,827          | \$5,181,932                      | \$0        | \$13,871,954 | \$19,053,886        |
| 8,089,808            | 509,950                          | 0          | 1,685,571    | 2,195,521           |
| 1,302,311            | 2,631,295                        | 0          | 6,101,756    | 8,733,051           |
| 5,536,908            | 21,505,416                       | 0          | 3,123,588    | 24,629,004          |
| 13,505,406           | 10,414,652                       | 0          | 3,746,233    | 14,160,885          |
| 22,694,270           | 8,338,653                        | 0          | 5,646,259    | 13,984,912          |
| 13,111,108           | 9,728,341                        | 1,009,532  | 6,168,322    | 16,906,195          |
| 19,242,086           | 11,504,094                       | 1,637,093  | 8,513,462    | 21,654,649          |
| 22,029,996           | 29,946,901                       | 1,139,990  | 3,494,240    | 34,581,131          |
| 3,285,601            | 30,523,529                       | 1,457,668  | 4,451,246    | 36,432,443          |
| 1,767,562            | 7,400,520                        | 0          | 1,090,051    | 8,490,571           |
| 36,211,242           | 9,265,947                        | 0          | 6,108,826    | 15,374,773          |
| 9,102,936            | 8,914,925                        | 2,953,668  | 2,465,549    | 14,334,142          |
| 7,328,271            | 74,722,678                       | 0          | 1,948,226    | 76,670,904          |
| 38,371,306           | 0                                | 0          | 6,491,549    | 6,491,549           |
| 421,045              | 4,803,634                        | 0          | 25,147       | 4,828,781           |
| 9,580,331            | 6,741,387                        | 1,199,026  | 5,620,104    | 13,560,517          |
| 1,159,136            | 17,862,243                       | 241,028    | 6,502,113    | 24,605,384          |
| 4,043,104            | 6,395,605                        | 0          | 4,974,337    | 11,369,942          |
| 7,321,210            | 1,279,097                        | 307,285    | 4,381,669    | 5,968,051           |
| 2,350,329            | 1,690,480                        | 91,429     | 227,181      | 2,009,090           |
| 10,578,306           | (2,528,118)                      | 0          | 4,807,150    | 2,279,032           |
| 7,997,880            | 6,221,779                        | 0          | 3,579,772    | 9,801,551           |
| 185,105              | 4,823,413                        | 0          | 1,242,011    | 6,065,424           |
| 16,579,323           | 14,271,866                       | 0          | 2,282,013    | 16,553,879          |
| 14,194,788           | 1,067,942                        | 0          | 34,915,442   | 35,983,384          |
| 378,037              | 3,563                            | 0          | 974,708      | 978,271             |
| 3,758,846            | 7,385,719                        | 0          | 1,092,494    | 8,478,213           |
| 431,218              | 674,369                          | 0          | 905,213      | 1,579,582           |
| 5,188,362            | 1,569,180                        | 0          | 3,952,283    | 5,521,463           |
| 141,025              | 1,264,823                        | 0          | 1,175,757    | 2,440,580           |
| 9,790,035            | 20,557,563                       | 0          | 2,447,980    | 23,005,543          |
| 3,987,601            | 4,500,048                        | 0          | 4,609,315    | 9,109,363           |
| 7,957,301            | 9,216,144                        | 260,950    | 6,218,379    | 15,695,473          |
| 1,135,127            | 7,999,591                        | 0          | 2,646,599    | 10,646,190          |
| 15,980,106           | 0                                | 0          | 19,704,858   | 19,704,858          |
| 5,675,976            | 7,895,554                        | 26,680     | 856,874      | 8,779,108           |
| 5,823,825            | 3,834,623                        | 0          | 122,253      | 3,956,876           |
| 991,046              | 576,733                          | 0          | (88,801)     | 487,932             |
| 12,892,508           | 2,695,739                        | 0          | (1,834,269)  | 861,470             |
| 3,231,081            | 30,061,288                       | 0          | 4,796,372    | 34,857,660          |
| 3,258,763            | 4,416,892                        | 0          | 280,391      | 4,697,283           |
| 451,492              | 6,755,429                        | 0          | 7,201,554    | 13,956,983          |
| 2,382,676            | 7,817,773                        | 0          | 8,590,363    | 16,408,136          |
| 26,811,139           | 2,339,465                        | 0          | 5,226,382    | 7,565,847           |
| 104,629              | 4,755,304                        | 0          | 285,877      | 5,041,181           |
| 9,599,532            | 10,924,582                       | 0          | 2,850,245    | 13,774,827          |
| 15,797,619           | 38,108,281                       | 0          | 7,475,335    | 45,583,616          |
| 4,226,349            | 19,528,634                       | 686,285    | 4,965,118    | 25,180,037          |
| 28,449,251           | 15,988,410                       | 0          | 8,854,763    | 24,843,173          |
| 1,445,118            | 2,653,779                        | 699,664    | 1,520,018    | 4,873,461           |
| 8,663,183            | 52,832,137                       | 0          | 6,117,056    | 58,949,193          |
| 131,286              | 13,554,812                       | 0          | 2,285,511    | 15,840,323          |
| 918,191              | 4,495,502                        | 0          | 4,610,660    | 9,106,162           |
| 7,256,708            | 5,881,743                        | 0          | 2,873,692    | 8,755,435           |
| 845,123              | 3,725,515                        | 0          | 6,190,737    | 9,916,252           |

Continued

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Net Assets**  
**As of December 31, 2003**  
**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 |
|-----------------|------------|-------------------|-----------------------|-----------------|------------------------|----------------------------|
| Toledo          | Lucas      | \$83,636,000      | \$241,208,000         | \$324,844,000   | \$38,121,000           | \$86,052,000               |
| Trotwood        | Montgomery | 440,884           | 312,385               | 753,269         | 423,682                | 10,611                     |
| Troy            | Miami      | 10,023,989        | 18,398,326            | 28,422,315      | 1,860,045              | 6,465,048                  |
| Twinsburg       | Summit     | 2,248,756         | 28,641,537            | 30,890,293      | 357,111                | 73,800                     |
| Upper Arlington | Franklin   | 263,013           | 4,647,406             | 4,910,419       | 287,444                | 1,834,227                  |
| Upper Sandusky  | Wyandot    | 361,038           | 9,038,418             | 9,399,456       | 57,674                 | 85,106                     |
| Urbana          | Champaign  | 825,983           | 2,315,541             | 3,141,524       | 368,464                | 2,842,898                  |
| Vandalia        | Montgomery | 1,380,378         | 14,175,906            | 15,556,284      | 121,816                | 8,520                      |
| Vermilion       | Erie       | 1,494,701         | 3,850,159             | 5,344,860       | 1,707,815              | 2,712,982                  |
| Wadsworth       | Medina     | 1,879,875         | 5,433,328             | 7,313,203       | 657,624                | 256,067                    |
| Wapakoneta      | Auglaize   | 1,674,020         | 15,998,699            | 17,672,719      | 7,028,979              | 3,574,467                  |
| Warren          | Trumbull   | 1,806,388         | 19,920,232            | 21,726,620      | 1,763,156              | 17,718,531                 |
| Washington      | Fayette    | 978,456           | 22,177,224            | 23,155,680      | 1,062,365              | 6,499,034                  |
| West Carrollton | Montgomery | 1,780,545         | 1,716,118             | 3,496,663       | 42,592                 | 46,127                     |
| Westerville     | Franklin   | 3,759,706         | 12,204,969            | 15,964,675      | 958,836                | 50,460                     |
| Westlake        | Cuyahoga   | 11,230,514        | 40,952,442            | 52,182,956      | 212,477                | 0                          |
| Willoughby      | Lake       | 2,370,092         | 33,207,380            | 35,577,472      | 1,555,761              | 7,166,295                  |
| Willowick       | Lake       | 1,621,441         | 4,195,760             | 5,817,201       | 177,424                | 0                          |
| Wilmington      | Clinton    | 2,552,338         | 11,124,979            | 13,677,317      | 107,194                | 2,711,001                  |
| Wooster         | Wayne      | 12,421,741        | 13,820,487            | 26,242,228      | 310,253                | 76,020                     |
| Xenia           | Greene     | 2,070,215         | 15,047,905            | 17,118,120      | 578,459                | 7,563,940                  |
| Youngstown      | Mahoning   | 9,425,499         | 33,625,178            | 43,050,677      | 2,276,226              | 4,189,292                  |
| Zanesville      | Muskingum  | 5,044,384         | 21,086,266            | 26,130,650      | 1,960,194              | 5,151,979                  |

| Total<br>Liabilities | Net Assets                       |              |                | Total<br>Net Assets |
|----------------------|----------------------------------|--------------|----------------|---------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted   | Unrestricted   |                     |
| \$124,173,000        | \$175,560,000                    | \$56,550,000 | (\$31,439,000) | \$200,671,000       |
| 434,293              | 359,213                          | 0            | (40,237)       | 318,976             |
| 8,325,093            | 11,595,676                       | 0            | 8,501,546      | 20,097,222          |
| 430,911              | 28,571,537                       | 0            | 1,887,845      | 30,459,382          |
| 2,121,671            | 2,609,067                        | 0            | 179,681        | 2,788,748           |
| 142,780              | 9,038,417                        | 16,706       | 201,553        | 9,256,676           |
| 3,211,362            | (776,809)                        | 0            | 706,971        | (69,838)            |
| 130,336              | 8,074,304                        | 0            | 7,351,644      | 15,425,948          |
| 4,420,797            | 1,310,684                        | 0            | (386,621)      | 924,063             |
| 913,691              | 5,085,966                        | 0            | 1,313,546      | 6,399,512           |
| 10,603,446           | 6,288,289                        | 413,447      | 367,537        | 7,069,273           |
| 19,481,687           | 1,344,296                        | 0            | 900,637        | 2,244,933           |
| 7,561,399            | 15,056,867                       | 0            | 537,414        | 15,594,281          |
| 88,719               | 1,716,118                        | 0            | 1,691,826      | 3,407,944           |
| 1,009,296            | 12,033,563                       | 0            | 2,921,816      | 14,955,379          |
| 212,477              | 30,128,006                       | 0            | 21,842,473     | 51,970,479          |
| 8,722,056            | 24,601,892                       | 510,868      | 1,742,656      | 26,855,416          |
| 177,424              | 4,195,760                        | 0            | 1,444,017      | 5,639,777           |
| 2,818,195            | 8,274,979                        | 0            | 2,584,143      | 10,859,122          |
| 386,273              | 13,362,129                       | 0            | 12,493,826     | 25,855,955          |
| 8,142,399            | 7,157,695                        | 0            | 1,818,026      | 8,975,721           |
| 6,465,518            | 28,890,588                       | 0            | 7,694,571      | 36,585,159          |
| 7,112,173            | 15,517,204                       | 106,794      | 3,394,479      | 19,018,477          |

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Year Ended December 31, 2003**  
**All Cities Reporting Under GAAP**

| City              | County     | Operating<br>Revenues | Expenses Less<br>Depreciation | Depreciation | Operating<br>Income/Loss | Non-Operating<br>Revenue/Expense | Transfers-In |
|-------------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|--------------|
| Akron             | Summit     | \$32,773,941          | \$22,497,137                  | \$7,329,094  | \$2,947,710              | (\$4,313,466)                    | \$3,569      |
| Alliance          | Stark      | 3,341,118             | 2,494,830                     | 403,893      | 442,395                  | (44,237)                         | 0            |
| Amherst           | Lorain     | 2,635,370             | 1,665,416                     | 297,064      | 672,890                  | (122,097)                        | 0            |
| Ashland           | Ashland    | 2,566,747             | 1,609,435                     | 432,275      | 525,037                  | (177,091)                        | 0            |
| Ashtabula         | Ashtabula  | 2,871,360             | 2,628,308                     | 434,389      | (191,337)                | (68,188)                         | 0            |
| Athens            | Athens     | 2,569,324             | 2,097,220                     | 648,457      | (176,353)                | (165,303)                        | 5,895        |
| Aurora            | Portage    | 1,684,381             | 1,416,242                     | 627,247      | (359,108)                | (288,916)                        | 110,000      |
| Avon              | Lorain     | 771,143               | 797,097                       | 1,141,980    | (1,167,934)              | (68,690)                         | 20,333       |
| Avon Lake         | Lorain     | 3,477,441             | 2,841,769                     | 532,995      | 102,677                  | (254,094)                        | 333,749      |
| Barberton         | Summit     | 3,585,759             | 3,231,175                     | 984,657      | (630,073)                | (216,400)                        | 0            |
| Bay Village       | Cuyahoga   | 1,454,952             | 1,222,081                     | 144,411      | 88,460                   | (67,711)                         | 0            |
| Bedford           | Cuyahoga   | 2,077,765             | 1,083,100                     | 441,028      | 553,637                  | 79,075                           | 0            |
| Bedford Heights   | Cuyahoga   | 2,462,838             | 2,157,520                     | 604,606      | (299,288)                | (71,087)                         | 0            |
| Bellefontaine     | Logan      | 1,716,940             | 1,323,026                     | 195,249      | 198,665                  | (149,570)                        | 0            |
| Bellevue          | Huron      | 1,785,794             | 984,926                       | 458,995      | 341,873                  | (125,045)                        | 0            |
| Belpre            | Washington | 1,253,528             | 773,384                       | 124,990      | 355,154                  | (29,719)                         | 0            |
| Berea             | Cuyahoga   | 510,278               | 303,571                       | 148,662      | 58,045                   | (74,659)                         | 0            |
| Bexley            | Franklin   | 1,660,307             | 1,115,797                     | 12,343       | 532,167                  | 0                                | 0            |
| Bowling Green     | Wood       | 3,499,259             | 2,794,985                     | 1,700,165    | (995,891)                | (57,326)                         | 0            |
| Broadview Heights | Cuyahoga   | 868,343               | 870,222                       | 455,375      | (457,254)                | 7,012                            | 0            |
| Bryan             | Williams   | 629,774               | 768,807                       | 412,782      | (551,815)                | (4,339)                          | 2,640,000    |
| Bucyrus           | Crawford   | 1,767,203             | 1,001,802                     | 407,407      | 357,994                  | (292,922)                        | 0            |
| Cambridge         | Guernsey   | 2,095,594             | 1,745,131                     | 217,313      | 133,150                  | (135,616)                        | 14,681       |
| Canton            | Stark      | 11,081,552            | 7,069,693                     | 2,171,815    | 1,840,044                | (713,757)                        | 0            |
| Celina            | Mercer     | 1,481,599             | 958,180                       | 267,986      | 255,433                  | (302,144)                        | 0            |
| Centerville       | Montgomery | 2,870,230             | 2,406,215                     | 540,051      | (76,036)                 | (162,044)                        | 30,000       |
| Clyde             | Sandusky   | 1,442,629             | 1,394,726                     | 468,707      | (420,804)                | (19,871)                         | 922,834      |
| Columbus          | Franklin   | 115,506,000           | 64,205,000                    | 27,727,000   | 23,574,000               | (16,908,000)                     | 1,191,000    |
| Conneaut          | Ashtabula  | 1,515,021             | 1,302,451                     | 173,315      | 39,255                   | (146,736)                        | 11,023       |
| Coshocton         | Coshocton  | 1,278,262             | 1,183,464                     | 86,962       | 7,836                    | (104,190)                        | 0            |
| Cuyahoga Falls    | Summit     | 4,428,348             | 4,097,560                     | 391,799      | (61,011)                 | (184,905)                        | 19,487       |
| Dayton            | Montgomery | 26,666,859            | 19,203,043                    | 6,506,678    | 957,138                  | (797,654)                        | 55,087       |
| Defiance          | Defiance   | 3,539,793             | 2,054,015                     | 843,248      | 642,530                  | (489,646)                        | 0            |
| Delaware          | Delaware   | 5,215,085             | 2,825,615                     | 985,464      | 1,404,006                | (286,963)                        | 0            |
| Dover             | Tuscarawas | 2,375,853             | 1,337,969                     | 404,591      | 633,293                  | (80,174)                         | 0            |
| Dublin            | Franklin   | 2,164,555             | 683,217                       | 998,891      | 482,447                  | (462,513)                        | 0            |
| East Liverpool    | Columbiana | 1,154,128             | 922,824                       | 132,189      | 99,115                   | 15,265                           | 0            |
| Eastlake          | Lake       | 1,503,148             | 1,538,263                     | 195,136      | (230,251)                | 0                                | 92,700       |
| Eaton             | Preble     | 803,960               | 521,037                       | 228,065      | 54,858                   | (10,086)                         | 0            |
| Elyria            | Lorain     | 9,018,856             | 6,983,835                     | 2,485,691    | (450,670)                | (1,196,015)                      | 0            |
| Englewood         | Montgomery | 1,169,237             | 928,179                       | 293,797      | (52,739)                 | 23,015                           | 0            |
| Euclid            | Cuyahoga   | 12,383,945            | 9,047,409                     | 1,800,550    | 1,535,986                | (517,849)                        | 0            |
| Fairborn          | Greene     | 3,970,838             | 2,414,112                     | 913,868      | 642,858                  | (294,427)                        | 0            |
| Fairfield         | Butler     | 3,995,607             | 2,909,632                     | 954,559      | 131,416                  | (373,674)                        | 0            |
| Fairview Park     | Cuyahoga   | 1,830,953             | 1,221,270                     | 358,767      | 250,916                  | (185,621)                        | 0            |
| Forest Park       | Hamilton   | 1,952,257             | 1,448,935                     | 228,759      | 274,563                  | (194,557)                        | 0            |
| Fostoria          | Seneca     | 1,952,257             | 1,526,097                     | 308,402      | 117,758                  | (200,075)                        | 0            |
| Franklin          | Warren     | 2,274,094             | 2,150,110                     | 109,209      | 14,775                   | 0                                | 0            |
| Fremont           | Sandusky   | 3,623,392             | 2,537,104                     | 550,642      | 535,646                  | (150,024)                        | 0            |
| Gahanna           | Franklin   | 5,476,860             | 3,582,665                     | 353,717      | 1,540,478                | (13,926)                         | 0            |
| Girard            | Trumbull   | 1,787,801             | 1,259,168                     | 159,381      | 369,252                  | (260,744)                        | 0            |
| Greenville        | Darke      | 1,442,127             | 603,415                       | 320,254      | 518,458                  | (62,088)                         | 0            |
| Grove City        | Franklin   | 346,284               | 536,639                       | 441,903      | (632,258)                | (34,166)                         | 0            |
| Hamilton          | Butler     | 11,670,164            | 7,132,586                     | 2,312,744    | 2,224,834                | (3,768,207)                      | 0            |
| Heath             | Licking    | 2,093,073             | 1,426,319                     | 359,278      | 307,476                  | (215,193)                        | 0            |
| Hubbard           | Trumbull   | 1,389,679             | 703,840                       | 425,038      | 260,801                  | (230,952)                        | 8,341        |
| Huber Heights     | Montgomery | 3,387,517             | 2,133,616                     | 200,868      | 1,053,033                | 66,036                           | 0            |
| Hudson            | Summit     | 1,884,236             | 1,932,307                     | 199,932      | (248,003)                | (283,080)                        | 1,030,454    |
| Jackson           | Jackson    | 2,652,622             | 1,180,188                     | 179,907      | 1,292,527                | (171,996)                        | 220,000      |
| Kent              | Portage    | 3,501,996             | 2,653,953                     | 670,727      | 177,316                  | 508,033                          | 0            |
| Lakewood          | Cuyahoga   | 3,301,936             | 3,691,067                     | 472,207      | (861,338)                | 1,115,931                        | 0            |

| Transfers-Out | Capital<br>Contributions | Change in<br>Net Assets | Net Working<br>Capital |
|---------------|--------------------------|-------------------------|------------------------|
| \$0           | \$1,860,495              | \$498,308               | \$8,820,315            |
| 0             | 0                        | 398,158                 | 1,238,001              |
| 293,000       | 0                        | 257,793                 | 3,313,050              |
| 0             | 0                        | 347,946                 | 2,981,349              |
| 49,387        | 1,262,158                | 953,246                 | 1,351,725              |
| 0             | 0                        | (335,761)               | (206,952)              |
| 0             | 388,618                  | (149,406)               | 7,171,538              |
| 0             | 2,712,519                | 1,496,228               | 2,061,163              |
| 0             | 0                        | 182,332                 | 6,674,940              |
| 0             | 0                        | (846,473)               | 51,390                 |
| 0             | 0                        | 20,749                  | 1,668,692              |
| 0             | 0                        | 632,712                 | 1,887,098              |
| 0             | 0                        | (370,375)               | 415,782                |
| 0             | 0                        | 49,095                  | 2,519,366              |
| 0             | 0                        | 216,828                 | 1,872,893              |
| 0             | 0                        | 325,435                 | 380,688                |
| 0             | 174,147                  | 157,533                 | 91,040                 |
| 0             | 0                        | 532,167                 | 651,993                |
| 0             | 1,203,475                | 150,258                 | (1,232,201)            |
| 0             | 0                        | (450,242)               | 682,834                |
| 0             | 0                        | 2,083,846               | 2,573,355              |
| 48,510        | 30,575                   | 47,137                  | (105,718)              |
| 0             | 0                        | 12,215                  | 3,015,373              |
| 0             | 0                        | 1,126,287               | 11,230,052             |
| 0             | 0                        | 0                       | (80,364)               |
| 3,799         | 0                        | (211,879)               | (796,488)              |
| 0             | 0                        | 482,159                 | 2,037,966              |
| 0             | 0                        | 7,857,000               | 21,871,000             |
| 0             | 137,903                  | 41,445                  | (360,319)              |
| 0             | 176,936                  | 80,582                  | 789,935                |
| 0             | 0                        | (226,429)               | 2,496,161              |
| 0             | 0                        | 214,571                 | 35,538,597             |
| 0             | 0                        | 152,884                 | (311,378)              |
| 0             | 0                        | 1,117,043               | 7,491,438              |
| 7,454         | 93,732                   | 639,397                 | 398,086                |
| 0             | 988,577                  | 1,008,511               | 11,878,145             |
| 171,617       | 0                        | (57,237)                | 1,459,451              |
| 0             | 0                        | (137,551)               | 581,152                |
| 0             | 0                        | 44,772                  | 405,417                |
| 0             | 0                        | (1,646,685)             | 4,159,102              |
| 0             | 362,300                  | 332,576                 | 1,837,749              |
| 286,456       | 0                        | 731,681                 | 5,027,958              |
| 0             | 0                        | 348,431                 | 3,838,312              |
| 0             | 0                        | (242,258)               | 3,146,938              |
| 0             | 0                        | 65,295                  | 1,578,703              |
| 55,000        | 0                        | 25,006                  | (361,151)              |
| 0             | 0                        | (82,317)                | 50,339                 |
| 45,221        | 33,646                   | 3,200                   | 1,034,250              |
| 0             | 0                        | 385,622                 | 2,357,863              |
| 308           | 27,628                   | 1,553,872               | 7,369,731              |
| 0             | 0                        | 108,508                 | 479,016                |
| 0             | 45,628                   | 501,998                 | 5,441,249              |
| 0             | 532,634                  | (133,790)               | 1,424,578              |
| 0             | 0                        | (1,543,373)             | (636,893)              |
| 0             | 460,336                  | 552,619                 | 1,751,181              |
| 0             | 515,620                  | 553,810                 | 1,079,035              |
| 0             | 1,335,087                | 2,454,156               | 1,435,256              |
| 0             | 0                        | 499,371                 | 731,563                |
| 220,000       | 0                        | 1,120,531               | (1,360,195)            |
| 0             | 1,024,371                | 1,709,720               | 224,679                |
| 0             | 0                        | 254,593                 | 3,152,223              |

Continued



**Sewer Enterprise Fund**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Year Ended December 31, 2003**  
**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 | Transfers-In |
|------------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|--------------|
| Lancaster        | Fairfield  | \$6,505,753           | \$3,564,708                   | \$1,848,839  | \$1,092,206              | (\$960,636)                      | \$0          |
| Lebanon          | Warren     | 2,685,253             | 1,892,323                     | 490,742      | 302,188                  | (340,459)                        | 0            |
| Lima             | Allen      | 7,794,297             | 4,768,061                     | 1,552,408    | 1,473,828                | (708,918)                        | 0            |
| Lorain           | Lorain     | 7,728,255             | 7,399,650                     | 1,351,414    | (1,022,809)              | (923,571)                        | 0            |
| Mansfield        | Richland   | 6,788,952             | 5,508,090                     | 1,549,564    | (268,702)                | 7,369                            | 0            |
| Marietta         | Washington | 2,356,559             | 1,793,970                     | 546,418      | 16,171                   | (26,195)                         | 0            |
| Marion           | Marion     | 5,819,473             | 3,470,313                     | 969,589      | 1,379,571                | (848,407)                        | 0            |
| Marysville       | Union      | 5,673,520             | 2,379,026                     | 674,533      | 2,619,961                | (272,479)                        | 0            |
| Mason City       | Warren     | 6,608,324             | 2,527,896                     | 1,217,469    | 2,862,959                | (211,804)                        | 528,000      |
| Massillon        | Stark      | 5,593,118             | 5,375,372                     | 545,325      | (327,579)                | (92,385)                         | 0            |
| Maumee           | Lucas      | 1,226,518             | 1,425,296                     | 236,061      | (434,839)                | 0                                | 0            |
| Miamisburg       | Montgomery | 1,741,314             | 1,483,991                     | 370,752      | (113,429)                | 528,675                          | 0            |
| Middletown       | Butler     | 5,460,085             | 4,894,238                     | 794,686      | (228,839)                | 104,090                          | 0            |
| Mount Vernon     | Knox       | 2,356,523             | 1,873,742                     | 402,844      | 79,937                   | (221,414)                        | 0            |
| Napoleon         | Henry      | 1,883,250             | 921,891                       | 349,303      | 612,056                  | (429,517)                        | 0            |
| Nelsonville      | Athens     | 779,289               | 405,402                       | 172,304      | 201,583                  | (113,902)                        | 0            |
| New Philadelphia | Tuscarawas | 1,868,116             | 2,128,941                     | 286,490      | (547,315)                | 85,580                           | 0            |
| Newark           | Licking    | 55,061,304            | 2,794,164                     | 1,674,366    | 50,592,774               | (558,083)                        | 0            |
| North Canton     | Stark      | 1,760,323             | 1,675,574                     | 329,143      | (244,394)                | (2,585)                          | 0            |
| North Olmsted    | Cuyahoga   | 5,996,694             | 4,377,546                     | 1,561,367    | 57,781                   | (771,066)                        | 0            |
| North Ridgeville | Lorain     | 5,233,658             | 4,758,715                     | 982,691      | (507,748)                | (434,194)                        | 0            |
| North Royalton   | Cuyahoga   | 1,750,308             | 1,900,474                     | 0            | (150,166)                | 11,602                           | 0            |
| Norwalk          | Huron      | 2,043,016             | 1,472,645                     | 558,773      | 11,598                   | (147,842)                        | 0            |
| Oakwood          | Montgomery | 912,876               | 1,135,822                     | 61,072       | (284,018)                | 41,159                           | 0            |
| Oberlin          | Lorain     | 1,940,360             | 840,251                       | 41,583       | 1,058,526                | (223,007)                        | 441,976      |
| Ontario          | Richland   | 845,981               | 648,006                       | 94,973       | 103,002                  | 30,833                           | 0            |
| Oregon           | Lucas      | 2,634,093             | 1,788,317                     | 1,598,863    | (753,087)                | 686,190                          | 891,128      |
| Orrville         | Wayne      | 1,911,687             | 1,185,668                     | 558,138      | 167,881                  | (170,425)                        | 0            |
| Oxford           | Butler     | 3,286,386             | 1,604,989                     | 781,619      | 899,778                  | (313,636)                        | 0            |
| Painesville      | Lake       | 3,075,999             | 2,881,887                     | 388,096      | (193,984)                | 290,481                          | 20,000       |
| Perrysburg       | Wood       | 4,096,717             | 1,720,895                     | 912,713      | 1,463,109                | 497,847                          | 90,000       |
| Piqua            | Miami      | 2,626,762             | 1,504,174                     | 938,976      | 183,612                  | (327,837)                        | 0            |
| Port Clinton     | Ottawa     | 1,316,881             | 926,311                       | 34,766       | 355,804                  | (62,047)                         | 0            |
| Portsmouth       | Scioto     | 2,522,946             | 2,233,508                     | 76,156       | 213,282                  | (10,910)                         | 0            |
| Ravenna          | Portage    | 2,322,191             | 2,885,570                     | 92,692       | (656,071)                | (177,030)                        | 21,774       |
| Reynoldsburg     | Franklin   | 3,154,335             | 2,470,135                     | 817,502      | (133,302)                | (118,516)                        | 0            |
| Rittman          | Wayne      | 912,937               | 693,464                       | 233,650      | (14,177)                 | (168,077)                        | 0            |
| Rocky River      | Cuyahoga   | 1,649,436             | 1,612,389                     | 286,625      | (249,578)                | (275,199)                        | 0            |
| Salem            | Columbiana | 3,284,118             | 1,442,710                     | 404,180      | 1,437,228                | (51,814)                         | 165,265      |
| Sandusky         | Erie       | 6,341,187             | 3,625,451                     | 553,485      | 2,162,251                | (1,232,138)                      | 0            |
| Shelby           | Richland   | 709,984               | 825,332                       | 161,799      | (277,147)                | (4,863)                          | 0            |
| Sidney           | Shelby     | 3,278,810             | 1,811,760                     | 614,952      | 852,098                  | (251,527)                        | 0            |
| Solon            | Cuyahoga   | 5,093,659             | 3,354,740                     | 1,583,724    | 155,195                  | (525,686)                        | 205,926      |
| Springboro       | Warren     | 1,904,284             | 1,774,868                     | 426,695      | (297,279)                | 3,444,763                        | 0            |
| Springfield      | Clark      | 8,290,011             | 5,498,797                     | 2,233,014    | 558,200                  | (89,475)                         | 0            |
| St. Marys        | Auglaize   | 1,363,399             | 797,256                       | 190,878      | 375,265                  | (117,176)                        | 0            |
| Strongsville     | Cuyahoga   | 8,229,006             | 6,445,722                     | 2,300,341    | (517,057)                | (555,630)                        | 0            |
| Sylvania         | Lucas      | 2,126,863             | 1,922,526                     | 496,318      | (291,981)                | 65,260                           | 0            |
| Tallmadge        | Summit     | 2,213,183             | 2,107,199                     | 193,936      | (87,952)                 | 186,847                          | 0            |
| Tiffin           | Seneca     | 2,799,021             | 1,947,032                     | 450,613      | 401,376                  | (55,982)                         | 0            |
| Tipp City        | Miami      | 1,019,951             | 785,566                       | 195,061      | 39,324                   | 615,460                          | 0            |
| Toledo           | Lucas      | 35,188,000            | 24,023,000                    | 8,969,000    | 2,196,000                | (732,000)                        | 76,000       |
| Trotwood         | Montgomery | 892,025               | 807,149                       | 51,081       | 33,795                   | (691)                            | 0            |
| Troy             | Miami      | 4,027,942             | 2,610,293                     | 683,114      | 734,535                  | (220,359)                        | 0            |
| Twinsburg        | Summit     | 2,588,721             | 2,037,348                     | 620,962      | (69,589)                 | 118,821                          | 0            |
| Upper Arlington  | Franklin   | 605,311               | 447,271                       | 187,016      | (28,976)                 | (83,827)                         | 0            |
| Upper Sandusky   | Wyandot    | 702,778               | 466,041                       | 186,897      | 49,840                   | 2,788                            | 0            |
| Urbana           | Champaign  | 1,828,305             | 1,217,941                     | 285,998      | 324,366                  | (11,544)                         | 89,300       |
| Vandalia         | Montgomery | 1,038,553             | 659,979                       | 207,531      | 171,043                  | 101,883                          | 0            |
| Vermilion        | Erie       | 1,400,909             | 1,342,648                     | 145,452      | (87,191)                 | 181,260                          | 0            |

| Transfers-Out | Capital<br>Contributions | Change in<br>Net Assets | Net Working<br>Capital |
|---------------|--------------------------|-------------------------|------------------------|
| \$0           | \$950,183                | \$1,081,753             | \$5,209,256            |
| 115,214       | 948,722                  | 795,237                 | 3,044,661              |
| 0             | 0                        | 764,910                 | 4,199,898              |
| 0             | 0                        | (1,946,380)             | 1,800,598              |
| 0             | 336,591                  | 75,258                  | 8,811,136              |
| 0             | 0                        | (10,024)                | 1,403,934              |
| 0             | 155,728                  | 686,892                 | 4,800,295              |
| 0             | 0                        | 2,347,482               | (1,575,620)            |
| 0             | 6,539,646                | 9,718,801               | 15,773,497             |
| 0             | 0                        | (419,964)               | 4,008,149              |
| 0             | 0                        | (434,839)               | 120,008                |
| 0             | 0                        | 415,246                 | 6,067,088              |
| 25,075        | 242,456                  | 92,632                  | 6,651,602              |
| 25,000        | 0                        | (166,477)               | 4,777,689              |
| 0             | 0                        | 182,539                 | 4,398,029              |
| 0             | 34,206                   | 121,887                 | 173,671                |
| 0             | 25,680                   | (436,055)               | 1,242,347              |
| 829,583       | 0                        | 49,205,108              | 3,271,589              |
| 0             | 168,634                  | (78,345)                | 1,273,743              |
| 0             | 135,336                  | (577,949)               | 1,654,049              |
| 0             | 5,124,172                | 4,182,230               | 9,681,939              |
| 0             | 0                        | (138,564)               | 1,227,972              |
| 0             | 0                        | (136,244)               | 997,301                |
| 55,086        | 0                        | (297,945)               | 896,589                |
| 378,946       | 0                        | 898,549                 | 3,582,841              |
| 0             | 0                        | 133,835                 | 1,141,962              |
| 547,363       | 0                        | 276,868                 | 2,112,948              |
| 0             | 0                        | (2,544)                 | 4,366,716              |
| 0             | 33,400                   | 619,542                 | 5,999,199              |
| 0             | 0                        | 116,497                 | 2,190,014              |
| 0             | 0                        | 2,050,956               | 2,982,106              |
| 0             | 0                        | (144,225)               | 182,398                |
| 7,000         | 566,859                  | 853,616                 | 121,977                |
| 50,000        | 0                        | 152,372                 | 464,725                |
| 276,542       | 148,651                  | (939,218)               | 818,015                |
| 60,000        | 544,976                  | 233,158                 | 4,571,186              |
| 0             | 25,952                   | (156,302)               | 100,011                |
| 0             | 0                        | (524,777)               | 488,777                |
| 0             | 0                        | 1,550,679               | 6,471,813              |
| 41,935        | 0                        | 888,178                 | 1,608,263              |
| 0             | 203,529                  | (78,481)                | 360,435                |
| 0             | 0                        | 600,571                 | 2,417,172              |
| 0             | 4,665,333                | 4,500,768               | 6,704,554              |
| 35,000        | 0                        | 3,112,484               | 4,749,586              |
| 374,390       | 397,146                  | 491,481                 | 14,399,766             |
| 0             | 0                        | 258,089                 | 2,056,211              |
| 0             | 0                        | (1,072,687)             | 5,630,257              |
| 197,047       | 0                        | (423,768)               | 2,357,152              |
| 0             | 0                        | 98,895                  | 4,583,702              |
| 0             | 175,542                  | 520,936                 | (556,304)              |
| 126,255       | 0                        | 528,529                 | 1,150,582              |
| 16,000        | 0                        | 1,524,000               | 45,515,000             |
| 0             | 0                        | 33,104                  | 17,202                 |
| 109,750       | 15,884                   | 420,310                 | 8,163,944              |
| 0             | 0                        | 49,232                  | 1,891,645              |
| 0             | 0                        | (112,803)               | (24,431)               |
| 0             | 354,790                  | 407,418                 | 303,364                |
| 89,300        | 0                        | 312,822                 | 457,519                |
| 0             | 1,045,729                | 1,318,655               | 1,258,562              |
| 0             | 0                        | 94,069                  | (213,114)              |

Continued

**Sewer Enterprise Fund**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Year Ended December 31, 2003**  
**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 | Transfers-In |
|-----------------|------------|-----------------------|-------------------------------|--------------|--------------------------|----------------------------------|--------------|
| Wadsworth       | Medina     | \$2,483,517           | \$2,077,587                   | \$144,299    | \$261,631                | (\$36,697)                       | \$0          |
| Wapakoneta      | Auglaize   | 1,691,996             | 860,093                       | 326,860      | 505,043                  | (241,874)                        | 9,492        |
| Warren          | Trumbull   | 7,072,525             | 5,343,222                     | 2,281,727    | (552,424)                | (802,911)                        | 0            |
| Washington      | Fayette    | 2,699,419             | 2,019,943                     | 454,598      | 224,878                  | (302,753)                        | 0            |
| West Carrollton | Montgomery | 790,006               | 773,208                       | 402,138      | (385,340)                | 7,624                            | 0            |
| Westerville     | Franklin   | 3,833,812             | 4,338,090                     | 400,728      | (905,006)                | 88,537                           | 1,436        |
| Westlake        | Cuyahoga   | 1,660,030             | 1,659,620                     | 978,568      | (978,158)                | (288,333)                        | 0            |
| Willoughby      | Lake       | 3,320,402             | 2,852,275                     | 1,318,025    | (849,898)                | 546,797                          | 0            |
| Willowick       | Lake       | 1,615,597             | 1,436,861                     | 181,539      | (2,803)                  | 33,884                           | 0            |
| Wilmington      | Clinton    | 1,436,716             | 1,280,119                     | 557,327      | (400,730)                | (146,723)                        | 0            |
| Wooster         | Wayne      | 3,381,481             | 2,779,754                     | 997,446      | (395,719)                | 239,903                          | 0            |
| Xenia           | Greene     | 2,922,731             | 2,200,706                     | 1,104,629    | (382,604)                | (172,450)                        | 0            |
| Youngstown      | Mahoning   | 16,006,600            | 11,490,707                    | 2,014,631    | 2,501,262                | (436,434)                        | 0            |
| Zanesville      | Muskingum  | 4,881,795             | 4,245,873                     | 791,187      | (155,265)                | (356,865)                        | 0            |

| Transfers-Out | Capital<br>Contributions | Change in<br>Net Assets | Net Working<br>Capital |
|---------------|--------------------------|-------------------------|------------------------|
| \$0           | \$0                      | \$224,934               | \$1,222,251            |
| 67,824        | 16,760                   | 221,597                 | (5,354,959)            |
| 0             | 225,404                  | (1,129,931)             | 43,232                 |
| 0             | 0                        | (77,875)                | (83,909)               |
| 0             | 0                        | (377,716)               | 1,737,953              |
| 0             | 284,413                  | (530,620)               | 2,800,870              |
| 167,188       | 991,638                  | (442,041)               | 11,018,037             |
| 0             | 295,855                  | (7,246)                 | 814,331                |
| 200,000       | 0                        | (168,919)               | 1,444,017              |
| 0             | 0                        | (547,453)               | 2,445,144              |
| 0             | 0                        | (155,816)               | 12,111,488             |
| 0             | 0                        | (555,054)               | 1,491,756              |
| 255,574       | 514,373                  | 2,323,627               | 7,149,273              |
| 11,468        | 2,000                    | (521,598)               | 3,084,190              |

**Sewer Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

| City              | County     | Long-Term Obligations          |                                   |              |                                   | Total<br>Long-Term<br>Obligations |
|-------------------|------------|--------------------------------|-----------------------------------|--------------|-----------------------------------|-----------------------------------|
|                   |            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans        | Other<br>Long-Term<br>Obligations |                                   |
| Akron             | Summit     | \$70,941                       | \$41,135,000                      | \$29,163,073 | \$2,215,012                       | \$72,584,026                      |
| Alliance          | Stark      | 95,000                         | 2,865,000                         | 42,610       | 264,190                           | 3,266,800                         |
| Amherst           | Lorain     | 1,760,000                      | 0                                 | 6,025,390    | 46,586                            | 7,831,976                         |
| Ashland           | Ashland    | 4,327,293                      | 0                                 | 0            | 0                                 | 4,327,293                         |
| Ashtabula         | Ashtabula  | 0                              | 0                                 | 1,449,159    | 221,916                           | 1,671,075                         |
| Athens            | Athens     | 0                              | 0                                 | 3,681,714    | 35,575                            | 3,717,289                         |
| Aurora            | Portage    | 616,590                        | 0                                 | 8,296,414    | 0                                 | 8,913,004                         |
| Avon              | Lorain     | 233,100                        | 0                                 | 974,117      | 46,075                            | 1,253,292                         |
| Avon Lake         | Lorain     | 5,669,250                      | 0                                 | 0            | 1,398,647                         | 7,067,897                         |
| Barberton         | Summit     | 523,435                        | 1,205,027                         | 0            | 228,885                           | 1,957,347                         |
| Bay Village       | Cuyahoga   | 74,972                         | 0                                 | 450,000      | 0                                 | 524,972                           |
| Bedford           | Cuyahoga   | 685,000                        | 0                                 | 8,009,787    | 71,207                            | 8,765,994                         |
| Bedford Heights   | Cuyahoga   | 835,000                        | 0                                 | 0            | 274,783                           | 1,109,783                         |
| Bellefontaine     | Logan      | 3,200,000                      | 0                                 | 0            | 46,510                            | 3,246,510                         |
| Bellevue          | Huron      | 0                              | 0                                 | 2,489,153    | 103,989                           | 2,593,142                         |
| Belpre            | Washington | 0                              | 0                                 | 658,537      | 13,579                            | 672,116                           |
| Berea             | Cuyahoga   | 0                              | 0                                 | 1,562,809    | 0                                 | 1,562,809                         |
| Bexley            | Franklin   | 0                              | 0                                 | 0            | 5,984                             | 5,984                             |
| Bowling Green     | Wood       | 0                              | 0                                 | 0            | 352,988                           | 352,988                           |
| Broadview Heights | Cuyahoga   | 0                              | 0                                 | 0            | 10,458                            | 10,458                            |
| Bryan             | Williams   | 0                              | 0                                 | 0            | 86,602                            | 86,602                            |
| Bucyrus           | Crawford   | 1,622,203                      | 0                                 | 5,019,908    | 27,250                            | 6,669,361                         |
| Cambridge         | Guernsey   | 0                              | 0                                 | 0            | 2,767,674                         | 2,767,674                         |
| Canton            | Stark      | 4,522,500                      | 0                                 | 15,276,173   | 552,198                           | 20,350,871                        |
| Celina            | Mercer     | 0                              | 5,116,996                         | 0            | 105,230                           | 5,222,226                         |
| Centerville       | Montgomery | 2,020,000                      | 990,000                           | 0            | 242,939                           | 3,252,939                         |
| Clyde             | Sandusky   | 0                              | 0                                 | 510,465      | 56,832                            | 567,297                           |
| Columbus          | Franklin   | 171,609,000                    | 101,000,000                       | 270,258,000  | 5,009,000                         | 547,876,000                       |
| Conneaut          | Ashtabula  | 0                              | 0                                 | 2,468,251    | 179,558                           | 2,647,809                         |
| Coshocton         | Coshocton  | 0                              | 1,706,211                         | 0            | 99,426                            | 1,805,637                         |
| Cuyahoga Falls    | Summit     | 3,620,804                      | 0                                 | 0            | 189,547                           | 3,810,351                         |
| Dayton            | Montgomery | 0                              | 0                                 | 25,238,016   | 294,077                           | 25,532,093                        |
| Defiance          | Defiance   | 0                              | 0                                 | 12,311,141   | 201,673                           | 12,512,814                        |
| Delaware          | Delaware   | 6,840,000                      | 0                                 | 0            | 161,587                           | 7,001,587                         |
| Dover             | Tuscarawas | 590,000                        | 0                                 | 0            | 138,831                           | 728,831                           |
| Dublin            | Franklin   | 0                              | 0                                 | 14,583,079   | 0                                 | 14,583,079                        |
| East Liverpool    | Columbiana | 0                              | 0                                 | 867,363      | 104,204                           | 971,567                           |
| Eastlake          | Lake       | 0                              | 0                                 | 0            | 31,137                            | 31,137                            |
| Eaton             | Preble     | 0                              | 0                                 | 0            | 30,137                            | 30,137                            |
| Elyria            | Lorain     | 160,805                        | 0                                 | 14,758,120   | 589,843                           | 15,508,768                        |
| Englewood         | Montgomery | 0                              | 140,000                           | 0            | 43,958                            | 183,958                           |
| Euclid            | Cuyahoga   | 1,675,000                      | 0                                 | 18,815,973   | 411,496                           | 20,902,469                        |
| Fairborn          | Greene     | 2,255,102                      | 0                                 | 3,265,954    | 3,217,345                         | 8,738,401                         |
| Fairfield         | Butler     | 0                              | 0                                 | 9,923,688    | 153,031                           | 10,076,719                        |
| Fairview Park     | Cuyahoga   | 230,000                        | 0                                 | 370,799      | 94,924                            | 695,723                           |
| Forest Park       | Hamilton   | 0                              | 0                                 | 3,553,113    | 260,689                           | 3,813,802                         |
| Fostoria          | Seneca     | 155,000                        | 0                                 | 3,553,113    | 104,936                           | 3,813,049                         |
| Franklin          | Warren     | 0                              | 0                                 | 0            | 146,021                           | 146,021                           |
| Fremont           | Sandusky   | 1,615,000                      | 0                                 | 185,984      | 183,345                           | 1,984,329                         |
| Gahanna           | Franklin   | 0                              | 0                                 | 92,490       | 0                                 | 92,490                            |
| Girard            | Trumbull   | 0                              | 0                                 | 1,550,400    | 72,419                            | 1,622,819                         |
| Greenville        | Darke      | 0                              | 2,535,000                         | 0            | 10,162                            | 2,545,162                         |
| Grove City        | Franklin   | 0                              | 0                                 | 980,967      | 12,714                            | 993,681                           |
| Hamilton          | Butler     | 0                              | 26,322,822                        | 0            | 836,078                           | 27,158,900                        |
| Heath             | Licking    | 0                              | 0                                 | 3,916,762    | 56,100                            | 3,972,862                         |

**Sewer Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City             | County     | Long-Term Obligations          |                                   |            |                                   | Total<br>Long-Term<br>Obligations |
|------------------|------------|--------------------------------|-----------------------------------|------------|-----------------------------------|-----------------------------------|
|                  |            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans      | Other<br>Long-Term<br>Obligations |                                   |
| Hubbard          | Trumbull   | \$0                            | \$4,055,000                       | \$170,316  | \$25,456                          | \$4,250,772                       |
| Huber Heights    | Montgomery | 0                              | 0                                 | 4,473,566  | 544                               | 4,474,110                         |
| Hudson           | Summit     | 0                              | 0                                 | 6,436,685  | 237,212                           | 6,673,897                         |
| Jackson          | Jackson    | 0                              | 0                                 | 0          | 120,588                           | 120,588                           |
| Kent             | Portage    | 0                              | 0                                 | 630,488    | 11,516                            | 642,004                           |
| Lakewood         | Cuyahoga   | 8,721,497                      | 0                                 | 813,832    | 1,291,970                         | 10,827,299                        |
| Lancaster        | Fairfield  | 0                              | 0                                 | 17,736,793 | 2,587,094                         | 20,323,887                        |
| Lebanon          | Warren     | 0                              | 8,414,096                         | 0          | 6,807                             | 8,420,903                         |
| Lima             | Allen      | 2,233,200                      | 2,715,000                         | 6,789,510  | 313,549                           | 12,051,259                        |
| Lorain           | Lorain     | 125,000                        | 3,933,747                         | 14,479,672 | 679,763                           | 19,218,182                        |
| Mansfield        | Richland   | 0                              | 0                                 | 0          | 2,902,222                         | 2,902,222                         |
| Marietta         | Washington | 0                              | 0                                 | 855,701    | 495,025                           | 1,350,726                         |
| Marion           | Marion     | 6,605,000                      | 0                                 | 27,041,398 | 283,752                           | 33,930,150                        |
| Marysville       | Union      | 1,432,250                      | 340,000                           | 0          | 14,971                            | 1,787,221                         |
| Mason City       | Warren     | 49,000                         | 6,190,000                         | 0          | 66,421                            | 6,305,421                         |
| Massillon        | Stark      | 625,000                        | 0                                 | 36,211,123 | 574,764                           | 37,410,887                        |
| Maumee           | Lucas      | 0                              | 0                                 | 0          | 94,861                            | 94,861                            |
| Miamisburg       | Montgomery | 0                              | 0                                 | 0          | 8,733,644                         | 8,733,644                         |
| Middletown       | Butler     | 440,000                        | 0                                 | 0          | 113,461                           | 553,461                           |
| Mount Vernon     | Knox       | 3,531,188                      | 0                                 | 0          | 90,605                            | 3,621,793                         |
| Napoleon         | Henry      | 0                              | 2,735,000                         | 2,394,473  | 1,795,552                         | 6,925,025                         |
| Nelsonville      | Athens     | 0                              | 0                                 | 2,058,726  | 17,349                            | 2,076,075                         |
| New Philadelphia | Tuscarawas | 0                              | 0                                 | 10,009,527 | 72,399                            | 10,081,926                        |
| Newark           | Licking    | 0                              | 0                                 | 6,630,766  | 247,177                           | 6,877,943                         |
| North Canton     | Stark      | 0                              | 0                                 | 0          | 31,732                            | 31,732                            |
| North Olmsted    | Cuyahoga   | 12,580,000                     | 0                                 | 2,193,389  | 263,029                           | 15,036,418                        |
| North Ridgeville | Lorain     | 7,310,000                      | 0                                 | 130,988    | 6,753,800                         | 14,194,788                        |
| North Royalton   | Cuyahoga   | 0                              | 0                                 | 0          | 253,264                           | 253,264                           |
| Norwalk          | Huron      | 0                              | 0                                 | 3,120,675  | 186,064                           | 3,306,739                         |
| Oakwood          | Montgomery | 0                              | 0                                 | 297,376    | 17,235                            | 314,611                           |
| Oberlin          | Lorain     | 0                              | 1,100,000                         | 3,493,579  | 50,020                            | 4,643,599                         |
| Ontario          | Richland   | 0                              | 0                                 | 0          | 92,275                            | 92,275                            |
| Oregon           | Lucas      | 2,555,000                      | 0                                 | 6,217,421  | 228,338                           | 9,000,759                         |
| Orrville         | Wayne      | 0                              | 0                                 | 3,319,008  | 118,351                           | 3,437,359                         |
| Oxford           | Butler     | 0                              | 0                                 | 7,187,876  | 99,025                            | 7,286,901                         |
| Painesville      | Lake       | 0                              | 0                                 | 0          | 253,415                           | 253,415                           |
| Perrysburg       | Wood       | 0                              | 0                                 | 8,193,348  | 7,224,976                         | 15,418,324                        |
| Piqua            | Miami      | 495,000                        | 0                                 | 4,204,764  | 76,263                            | 4,776,027                         |
| Port Clinton     | Ottawa     | 140,484                        | 0                                 | 4,683,668  | 33,866                            | 4,858,018                         |
| Portsmouth       | Scioto     | 0                              | 0                                 | 495,000    | 207,990                           | 702,990                           |
| Ravenna          | Portage    | 0                              | 0                                 | 8,988,681  | 144,045                           | 9,132,726                         |
| Reynoldsburg     | Franklin   | 1,724,855                      | 0                                 | 830,425    | 19,216                            | 2,574,496                         |
| Rittman          | Wayne      | 0                              | 1,137,600                         | 1,868,635  | 9,234                             | 3,015,469                         |
| Rocky River      | Cuyahoga   | 0                              | 0                                 | 303,666    | 89,156                            | 392,822                           |
| Salem            | Columbiana | 0                              | 0                                 | 0          | 26,450                            | 26,450                            |
| Sandusky         | Erie       | 353,000                        | 0                                 | 21,354,565 | 221,689                           | 21,929,254                        |
| Shelby           | Richland   | 0                              | 0                                 | 0          | 74,558                            | 74,558                            |
| Sidney           | Shelby     | 8,775,000                      | 0                                 | 0          | 96,785                            | 8,871,785                         |
| Solon            | Cuyahoga   | 0                              | 0                                 | 14,183,512 | 334,138                           | 14,517,650                        |
| Springboro       | Warren     | 60,100                         | 3,660,000                         | 0          | 37,415                            | 3,757,515                         |
| Springfield      | Clark      | 13,235,000                     | 0                                 | 11,941,393 | 297,715                           | 25,474,108                        |
| St. Marys        | Auglaize   | 0                              | 1,098,640                         | 0          | 56,529                            | 1,155,169                         |
| Strongsville     | Cuyahoga   | 3,600,010                      | 0                                 | 155,897    | 1,758,721                         | 5,514,628                         |
| Sylvania         | Lucas      | 0                              | 0                                 | 0          | 71,641                            | 71,641                            |
| Tallmadge        | Summit     | 0                              | 0                                 | 0          | 474,448                           | 474,448                           |

**Sewer Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2003**  
**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | Long-Term Obligations          |                                   |            |                                   | Total<br>Long-Term<br>Obligations |
|-----------------|------------|--------------------------------|-----------------------------------|------------|-----------------------------------|-----------------------------------|
|                 |            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans      | Other<br>Long-Term<br>Obligations |                                   |
| Tiffin          | Seneca     | \$3,065,000                    | \$0                               | \$0        | \$0                               | \$3,065,000                       |
| Tipp City       | Miami      | 0                              | 0                                 | 396,095    | 20,262                            | 416,357                           |
| Toledo          | Lucas      | 0                              | 45,962,000                        | 33,724,000 | 6,366,000                         | 86,052,000                        |
| Trotwood        | Montgomery | 0                              | 0                                 | 0          | 10,611                            | 10,611                            |
| Troy            | Miami      | 6,325,000                      | 0                                 | 20,884     | 119,164                           | 6,465,048                         |
| Twinsburg       | Summit     | 0                              | 0                                 | 0          | 73,800                            | 73,800                            |
| Upper Arlington | Franklin   | 327,201                        | 0                                 | 1,485,483  | 21,543                            | 1,834,227                         |
| Upper Sandusky  | Wyandot    | 0                              | 0                                 | 0          | 85,106                            | 85,106                            |
| Urbana          | Champaign  | 0                              | 0                                 | 2,813,464  | 29,434                            | 2,842,898                         |
| Vandalia        | Montgomery | 0                              | 0                                 | 0          | 8,520                             | 8,520                             |
| Vermilion       | Erie       | 900,000                        | 530,000                           | 1,207,565  | 75,417                            | 2,712,982                         |
| Wadsworth       | Medina     | 0                              | 0                                 | 0          | 256,067                           | 256,067                           |
| Wapakoneta      | Auglaize   | 0                              | 3,367,280                         | 90,284     | 116,903                           | 3,574,467                         |
| Warren          | Trumbull   | 4,372,284                      | 0                                 | 12,954,864 | 391,383                           | 17,718,531                        |
| Washington      | Fayette    | 360,000                        | 0                                 | 6,055,793  | 83,241                            | 6,499,034                         |
| West Carrollton | Montgomery | 0                              | 0                                 | 0          | 46,127                            | 46,127                            |
| Westerville     | Franklin   | 0                              | 0                                 | 0          | 50,460                            | 50,460                            |
| Willoughby      | Lake       | 6,763,447                      | 0                                 | 0          | 402,848                           | 7,166,295                         |
| Wilmington      | Clinton    | 0                              | 2,631,857                         | 0          | 79,144                            | 2,711,001                         |
| Wooster         | Wayne      | 0                              | 0                                 | 0          | 76,020                            | 76,020                            |
| Xenia           | Greene     | 0                              | 0                                 | 7,425,786  | 138,154                           | 7,563,940                         |
| Youngstown      | Mahoning   | 389,918                        | 0                                 | 3,221,241  | 578,133                           | 4,189,292                         |
| Zanesville      | Muskingum  | 909,903                        | 0                                 | 4,033,075  | 209,001                           | 5,151,979                         |

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**Electric Enterprise Fund**  
**Summary Data from the Statement of Net Assets**  
**As of December 31, 2003**

**All Cities Reporting Under GAAP**

| City           | County     | Current<br>Assets | Non-Current<br>Assets | Total<br>Assets | Current<br>Liabilities | Long-Term<br>Liabilities |
|----------------|------------|-------------------|-----------------------|-----------------|------------------------|--------------------------|
| Amherst        | Lorain     | \$4,321,717       | \$5,041,782           | \$9,363,499     | \$823,517              | \$3,507,656              |
| Bowling Green  | Wood       | 6,922,046         | 26,006,498            | 32,928,544      | 9,957,094              | 7,324,072                |
| Bryan          | Williams   | 8,690,463         | 14,518,177            | 23,208,640      | 1,203,982              | 7,121,385                |
| Celina         | Mercer     | 6,918,813         | 12,873,826            | 19,792,639      | 4,642,110              | 252,921                  |
| Cleveland      | Cuyahoga   | 101,324,000       | 309,682,000           | 411,006,000     | 24,673,000             | 211,665,000              |
| Clyde          | Sandusky   | 6,680,880         | 11,601,077            | 18,281,957      | 817,923                | 7,343,936                |
| Columbus       | Franklin   | 7,685,000         | 77,421,000            | 85,106,000      | 12,493,000             | 23,520,000               |
| Cuyahoga Falls | Summit     | 26,177,841        | 12,927,100            | 39,104,941      | 2,289,109              | 2,802,095                |
| Dover          | Tuscarawas | 4,929,567         | 25,355,162            | 30,284,729      | 7,787,181              | 8,007,943                |
| Hamilton       | Butler     | 15,291,105        | 168,624,612           | 183,915,717     | 9,190,733              | 175,057,651              |
| Hubbard        | Trumbull   | 4,668,164         | 3,690,918             | 8,359,082       | 2,483,570              | 27,373                   |
| Hudson         | Summit     | 13,358,412        | 6,665,796             | 20,024,208      | 2,069,281              | 2,578,796                |
| Jackson        | Jackson    | (1,304,678)       | 12,704,645            | 11,399,967      | 655,849                | 3,810,564                |
| Lebanon        | Warren     | 11,236,023        | 19,876,405            | 31,112,428      | 4,702,065              | 11,307,879               |
| Napoleon       | Henry      | 10,035,241        | 11,368,835            | 21,404,076      | 3,407,409              | 831,267                  |
| Oberlin        | Lorain     | 8,442,548         | 6,497,860             | 14,940,408      | 250,042                | 236,351                  |
| Orrville       | Wayne      | 14,679,803        | 29,100,860            | 43,780,663      | 3,946,108              | 11,241,832               |
| Painesville    | Lake       | 20,670,975        | 16,028,333            | 36,699,308      | 4,122,207              | 2,802,095                |
| Piqua          | Miami      | 10,648,227        | 33,821,231            | 44,469,458      | 2,041,652              | 2,578,796                |
| Shelby         | Richland   | 4,953,648         | 12,843,059            | 17,796,707      | 4,583,846              | 27,373                   |
| St. Marys      | Auglaize   | 10,245,633        | 8,913,934             | 19,159,567      | 338,687                | 8,007,943                |
| Tipp City      | Miami      | 4,147,832         | 5,662,059             | 9,809,891       | (9,588,963)            | 11,307,879               |
| Wadsworth      | Medina     | 5,897,955         | 29,372,746            | 35,270,701      | 2,738,935              | 11,241,832               |
| Wapakoneta     | Auglaize   | 12,583,860        | 6,461,631             | 19,045,491      | (6,285,813)            | 7,121,385                |
| Westerville    | Franklin   | 23,303,852        | 39,700,057            | 63,003,909      | (2,320,968)            | 7,324,072                |

| Total<br>Liabilities | Net Assets                       |            |              | Total<br>Net Assets |
|----------------------|----------------------------------|------------|--------------|---------------------|
|                      | Invested in<br>Capital<br>Assets | Restricted | Unrestricted |                     |
| \$4,331,173          | \$1,296,387                      | \$0        | \$3,735,939  | \$5,032,326         |
| 17,281,166           | 10,338,302                       | 0          | 5,309,076    | 15,647,378          |
| 8,325,367            | 4,190,285                        | 0          | 10,692,988   | 14,883,273          |
| 4,895,031            | 9,056,184                        | 0          | 5,841,424    | 14,897,608          |
| 236,338,000          | 77,927,000                       | 5,771,000  | 90,970,000   | 174,668,000         |
| 8,161,859            | 2,398,756                        | 1,091,838  | 6,629,504    | 10,120,098          |
| 36,013,000           | 46,856,000                       | 1,615,000  | 622,000      | 49,093,000          |
| 5,091,204            | 10,806,057                       | 0          | 23,207,680   | 34,013,737          |
| 15,795,124           | 6,305,245                        | 2,745,968  | 5,438,392    | 14,489,605          |
| 184,248,384          | (31,886,196)                     | 0          | 31,553,529   | (332,667)           |
| 2,510,943            | 1,421,727                        | 0          | 4,426,412    | 5,848,139           |
| 4,648,077            | 2,939,766                        | 0          | 12,436,365   | 15,376,131          |
| 4,466,413            | 0                                | 0          | 6,933,554    | 6,933,554           |
| 16,009,944           | 1,015,827                        | 1,289,619  | 12,797,038   | 15,102,484          |
| 4,238,676            | 7,366,457                        | 285,285    | 9,513,658    | 17,165,400          |
| 486,393              | 6,497,860                        | 0          | 7,956,155    | 14,454,015          |
| 15,187,940           | 13,998,718                       | 1,500,000  | 13,094,005   | 28,592,723          |
| 6,924,302            | 7,004,184                        | 897,200    | 21,873,622   | 29,775,006          |
| 4,620,448            | 30,940,910                       | 70,096     | 8,838,004    | 39,849,010          |
| 4,611,219            | 11,910,527                       | 0          | 1,274,961    | 13,185,488          |
| 8,346,630            | 1,860,227                        | 4,493,561  | 4,459,149    | 10,812,937          |
| 1,718,916            | 4,757,015                        | 0          | 3,333,960    | 8,090,975           |
| 13,980,767           | 14,663,659                       | 0          | 6,626,275    | 21,289,934          |
| 835,572              | 6,345,310                        | 0          | 11,864,609   | 18,209,919          |
| 5,003,104            | 36,671,677                       | 0          | 21,329,128   | 58,000,805          |

**Electric Enterprise Fund**  
**Summary Data from the Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Year Ended December 31, 2003**

**All Cities Reporting Under GAAP**

| City           | County     | Operating<br>Revenues | Expenses Less<br>Depreciation | Depreciation | Operating<br>Income/Loss |
|----------------|------------|-----------------------|-------------------------------|--------------|--------------------------|
| Amherst        | Lorain     | \$6,193,070           | \$5,625,603                   | \$165,867    | \$401,600                |
| Bowling Green  | Wood       | 24,724,683            | 23,235,245                    | 1,045,875    | 443,563                  |
| Bryan          | Williams   | 13,976,159            | 11,371,722                    | 599,954      | 2,004,483                |
| Celina         | Mercer     | 10,309,592            | 9,886,007                     | 623,198      | (199,613)                |
| Cleveland      | Cuyahoga   | 139,640,000           | 104,940,000                   | 15,775,000   | 18,925,000               |
| Clyde          | Sandusky   | 7,587,674             | 6,203,480                     | 311,773      | 1,072,421                |
| Columbus       | Franklin   | 57,608,000            | 50,313,000                    | 3,303,000    | 3,992,000                |
| Cuyahoga Falls | Summit     | 26,724,133            | 23,197,758                    | 859,148      | 2,667,227                |
| Dover          | Tuscarawas | 13,589,981            | 13,124,341                    | 884,300      | (418,660)                |
| Hamilton       | Butler     | 49,237,431            | 33,990,289                    | 9,753,838    | 5,493,304                |
| Hubbard        | Trumbull   | 4,237,990             | 4,169,625                     | 137,370      | (69,005)                 |
| Hudson         | Summit     | 11,338,607            | 9,792,480                     | 217,227      | 1,328,900                |
| Jackson        | Jackson    | 10,146,821            | 7,446,077                     | 115,445      | 2,585,299                |
| Lebanon        | Warren     | 12,761,249            | 10,133,116                    | 984,324      | 1,643,809                |
| Napoleon       | Henry      | 11,158,614            | 10,865,183                    | 362,844      | (69,413)                 |
| Oberlin        | Lorain     | 7,612,690             | 6,866,076                     | 668,716      | 77,898                   |
| Orrville       | Wayne      | 19,834,385            | 19,022,457                    | 1,920,365    | (1,108,437)              |
| Painesville    | Lake       | 18,290,206            | 14,732,355                    | 761,615      | 2,796,236                |
| Piqua          | Miami      | 16,732,913            | 15,163,631                    | 1,680,903    | (111,621)                |
| Shelby         | Richland   | 10,273,170            | 8,989,193                     | 760,909      | 523,068                  |
| St. Marys      | Auglaize   | 9,883,035             | 9,651,615                     | 577,500      | (346,080)                |
| Tipp City      | Miami      | 7,952,849             | 7,514,468                     | 307,816      | 130,565                  |
| Wadsworth      | Medina     | 20,049,914            | 16,573,139                    | 1,473,935    | 2,002,840                |
| Wapakoneta     | Auglaize   | 7,214,056             | 6,506,243                     | 213,142      | 494,671                  |
| Westerville    | Franklin   | 21,330,759            | 17,848,178                    | 1,994,144    | 1,488,437                |

| Non-Operating<br>Revenues/<br>Expenses | Transfers-In | Transfers-Out | Capital<br>Contributions | Change in<br>Net Assets | Net Working<br>Capital |
|----------------------------------------|--------------|---------------|--------------------------|-------------------------|------------------------|
| (\$235,965)                            | \$0          | \$0           | \$0                      | \$165,635               | \$3,498,200            |
| (92,606)                               | 0            | 0             | 1,071,070                | 1,422,027               | (3,035,048)            |
| 948,821                                | 746,595      | 8,156         | 0                        | 3,691,743               | 7,486,481              |
| 237,657                                | 0            | 0             | 0                        | 38,044                  | 2,276,703              |
| (11,326,000)                           | 0            | 0             | 35                       | 7,599,035               | 76,651,000             |
| (551,075)                              | 0            | 0             | 0                        | 521,346                 | 5,862,957              |
| (1,215,000)                            | 381,000      | 0             | 0                        | 3,158,000               | (4,808,000)            |
| (109,754)                              | 1,651,932    | 1,645,738     | 0                        | 2,563,667               | 23,888,732             |
| (630,971)                              | 527,839      | 0             | 0                        | (521,792)               | (2,857,614)            |
| (6,155,208)                            | 0            | 0             | 0                        | (661,904)               | 6,100,372              |
| 3,898                                  | 7,981        | 0             | 0                        | (57,126)                | 2,184,594              |
| (102,940)                              | 12,776       | 0             | 0                        | 1,238,736               | 11,289,131             |
| (842,450)                              | 0            | 0             | 0                        | 1,742,849               | (1,960,527)            |
| (609,841)                              | 18,000       | 3,500         | 0                        | 1,048,468               | 6,533,958              |
| 122,986                                | 0            | 0             | 0                        | 53,573                  | 6,627,832              |
| 12,877                                 | 968,120      | 1,376,053     | 0                        | (317,158)               | 8,192,506              |
| (571,465)                              | 782,502      | 0             | 0                        | (897,400)               | 10,733,695             |
| (408,365)                              | 0            | 984,729       | 0                        | 1,403,142               | 16,548,768             |
| 33,205                                 | 0            | 0             | 0                        | (78,416)                | 8,606,575              |
| (97,686)                               | 0            | 0             | 0                        | 425,382                 | 369,802                |
| (289,518)                              | 730,450      | 0             | 0                        | 94,852                  | 9,906,946              |
| (64,295)                               | 0            | 92,540        | 0                        | (26,270)                | 13,736,795             |
| (953,081)                              | 0            | 0             | 0                        | 1,049,759               | 3,159,020              |
| 53,930                                 | 620,445      | 0             | 0                        | 1,169,046               | 18,869,673             |
| (101,612)                              | 0            | 0             | 0                        | 1,386,825               | 25,624,820             |

**Electric Enterprise Fund**  
**Long-Term Obligations**  
**As of December 31, 2003**

**All Cities Reporting Under GAAP**

| City           | County     | Long-Term Obligations          |                                   |           |                                   | Total<br>Long-Term<br>Obligations |
|----------------|------------|--------------------------------|-----------------------------------|-----------|-----------------------------------|-----------------------------------|
|                |            | General<br>Obligation<br>Bonds | Mortgage and<br>Revenues<br>Bonds | Loans     | Other<br>Long-Term<br>Obligations |                                   |
| Amherst        | Lorain     | \$1,780,000                    | \$0                               | \$0       | \$1,727,656                       | \$3,507,656                       |
| Bowling Green  | Wood       | 0                              | 0                                 | 6,906,360 | 417,712                           | 7,324,072                         |
| Bryan          | Williams   | 0                              | 0                                 | 0         | 7,121,385                         | 7,121,385                         |
| Celina         | Mercer     | 0                              | 0                                 | 0         | 252,921                           | 252,921                           |
| Cleveland      | Cuyahoga   | 0                              | 211,665,000                       | 0         | 0                                 | 211,665,000                       |
| Clyde          | Sandusky   | 0                              | 7,330,000                         | 0         | 13,936                            | 7,343,936                         |
| Columbus       | Franklin   | 22,689,000                     | 0                                 | 0         | 831,000                           | 23,520,000                        |
| Cuyahoga Falls | Summit     | 1,860,894                      | 0                                 | 0         | 941,201                           | 2,802,095                         |
| Dover          | Tuscarawas | 225,000                        | 7,520,000                         | 0         | 262,943                           | 8,007,943                         |
| Hamilton       | Butler     | 0                              | 172,615,376                       | 0         | 2,442,275                         | 175,057,651                       |
| Hubbard        | Trumbull   | 0                              | 0                                 | 0         | 27,373                            | 27,373                            |
| Hudson         | Summit     | 2,155,000                      | 0                                 | 0         | 423,796                           | 2,578,796                         |
| Jackson        | Jackson    | 0                              | 0                                 | 0         | 3,810,564                         | 3,810,564                         |
| Lebanon        | Warren     | 0                              | 10,906,854                        | 0         | 401,025                           | 11,307,879                        |
| Napoleon       | Henry      | 0                              | 2,545,000                         | 0         | 724,622                           | 3,269,622                         |
| Oberlin        | Lorain     | 0                              | 0                                 | 0         | 112,183                           | 112,183                           |
| Orrville       | Wayne      | 0                              | 10,880,148                        | 0         | 361,684                           | 11,241,832                        |
| Painesville    | Lake       | 2,904,954                      | 1,375,000                         | 0         | 597,596                           | 4,877,550                         |
| Piqua          | Miami      | 0                              | 0                                 | 0         | 2,906,129                         | 2,906,129                         |
| Shelby         | Richland   | 0                              | 0                                 | 0         | 236,351                           | 236,351                           |
| St. Marys      | Auglaize   | 1,727,918                      | 2,465,789                         | 0         | 178,786                           | 4,372,493                         |
| Tipp City      | Miami      | 695,000                        | 0                                 | 0         | 136,267                           | 831,267                           |
| Wadsworth      | Medina     | 0                              | 10,479,167                        | 0         | 823,283                           | 11,302,450                        |
| Wapakoneta     | Auglaize   | 0                              | 0                                 | 0         | 190,800                           | 190,800                           |
| Westerville    | Franklin   | 2,895,100                      | 0                                 | 0         | 188,169                           | 3,083,269                         |

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**General Long-Term Obligations  
As of December 31, 2003**

**All Cities Reporting Under GAAP**

| City              | County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|-------------------|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Akron             | Summit     | \$198,325,413                  | \$11,924,332                   | \$0               | \$5,797,627      |
| Alliance          | Stark      | 895,000                        | 570,000                        | 0                 | 0                |
| Amherst           | Lorain     | 2,948,000                      | 0                              | 0                 | 85,996           |
| Ashland           | Ashland    | 2,870,000                      | 0                              | 494,000           | 0                |
| Ashtabula         | Ashtabula  | 1,719,311                      | 30,000                         | 0                 | 638,128          |
| Athens            | Athens     | 5,485,000                      | 0                              | 0                 | 0                |
| Aurora            | Portage    | 15,562,624                     | 560,000                        | 0                 | 1,312,470        |
| Avon              | Lorain     | 4,283,189                      | 3,777,810                      | 3,870,000         | 90,580           |
| Avon Lake         | Lorain     | 6,330,659                      | 3,501,578                      | 0                 | 440,290          |
| Barberton         | Summit     | \$5,023,797                    | \$197,600                      | \$0               | \$1,555,000      |
| Bay Village       | Cuyahoga   | 11,763,169                     | 32,000                         | 0                 | 0                |
| Beachwood         | Cuyahoga   | 3,715,000                      | 7,668,000                      | 0                 | 0                |
| Beavercreek       | Greene     | 6,245,000                      | 4,435,000                      | 0                 | 0                |
| Bedford           | Cuyahoga   | 11,590,000                     | 785,000                        | 0                 | 674,522          |
| Bedford Heights   | Cuyahoga   | 4,355,000                      | 36,000                         | 0                 | 0                |
| Bellefontaine     | Logan      | 1,110,000                      | 215,000                        | 2,850,000         | 0                |
| Bellevue          | Huron      | 1,740,000                      | 1,000                          | 0                 | 0                |
| Belpre            | Washington | 0                              | 0                              | 0                 | 137,292          |
| Berea             | Cuyahoga   | 11,038,430                     | 0                              | 1,300,000         | 7,369,300        |
| Bexley            | Franklin   | 3,535,000                      | 0                              | 0                 | 0                |
| Blue Ash          | Hamilton   | 18,760,000                     | 0                              | 0                 | 0                |
| Bowling Green     | Wood       | 112,000                        | 0                              | 0                 | 12,823,134       |
| Brecksville       | Cuyahoga   | 4,491,102                      | 4,417,000                      | 1,000,000         | 516,454          |
| Broadview Heights | Cuyahoga   | 5,469,379                      | 3,701,577                      | 718,000           | 0                |
| Brook Park        | Cuyahoga   | 3,319,000                      | 0                              | 0                 | 0                |
| Brooklyn          | Cuyahoga   | 3,127,806                      | 85,000                         | 2,400,000         | 1,415,919        |
| Brunswick         | Medina     | 3,414,695                      | 1,863,482                      | 0                 | 35,000           |
| Bryan             | Williams   | 0                              | 66,000                         | 3,900,000         | 0                |
| Bucyrus           | Crawford   | 0                              | 171,000                        | 0                 | 0                |
| Cambridge         | Guernsey   | 197,644                        | 0                              | 0                 | 21,759           |
| Canton            | Stark      | 20,420,000                     | 0                              | 0                 | 4,828,315        |
| Celina            | Mercer     | 120,000                        | 8,920                          | 0                 | 0                |
| Centerville       | Montgomery | 18,188,522                     | 7,776,000                      | 0                 | 0                |
| Chardon           | Geauga     | 1,825,000                      | 0                              | 0                 | 0                |
| Cheviot           | Hamilton   | 240,000                        | 0                              | 43,426            | 0                |
| Chillicothe       | Ross       | 2,421,642                      | 0                              | 0                 | 0                |
| Cincinnati        | Hamilton   | 269,729,000                    | 0                              | 0                 | 0                |
| Clayton           | Montgomery | 0                              | 0                              | 1,600,000         | 0                |
| Cleveland         | Cuyahoga   | 356,900,000                    | 0                              | 3,250,000         | 0                |
| Cleveland Heights | Cuyahoga   | 21,680,000                     | 0                              | 0                 | 0                |
| Clyde             | Sandusky   | 4,405,000                      | 0                              | 0                 | 0                |
| Columbus          | Franklin   | 732,348,000                    | 0                              | 4,142,000         | 0                |
| Conneaut          | Ashtabula  | 2,525,000                      | 0                              | 730,500           | 1,634,187        |
| Cortland          | Trumbull   | 160,000                        | 0                              | 0                 | 0                |
| Coshocton         | Coshocton  | 880,000                        | 60,000                         | 0                 | 0                |
| Cuyahoga Falls    | Summit     | 11,327,179                     | 0                              | 0                 | 0                |
| Dayton            | Montgomery | 58,635,798                     | 1,095,285                      | 0                 | 0                |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities | Due<br>Within<br>1 Year |
|-------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------|
| \$22,985,078      | \$2,980,875             | \$129,371,917               | \$371,385,242                     | \$0                     |
| 0                 | 0                       | 2,037,955                   | 3,502,955                         | 771,049                 |
| 69,720            | 151,620                 | 0                           | 3,255,336                         | 261,517                 |
| 0                 | 771,701                 | 135,000                     | 4,270,701                         | 758,199                 |
| 4,537             | 2,382,582               | 690,903                     | 5,465,461                         | 2,189,187               |
| 0                 | 783,780                 | 36,117                      | 6,304,897                         | 790,068                 |
| 0                 | 428,975                 | 0                           | 17,864,069                        | 1,249,647               |
| 0                 | 1,088,696               | 0                           | 13,110,275                        | 461,371                 |
| 0                 | 856,648                 | 1,512,701                   | 12,641,876                        | 1,038,926               |
| \$0               | \$2,775,038             | \$0                         | \$9,551,435                       | \$857,567               |
| 0                 | 959,840                 | 0                           | 12,755,009                        | 1,500,087               |
| 0                 | 1,538,306               | 0                           | 12,921,306                        | 1,333,653               |
| 0                 | 921,943                 | 0                           | 11,601,943                        | 964,379                 |
| 3,743             | 1,099,096               | 212,250                     | 14,364,611                        | 745,169                 |
| 763,651           | 887,213                 | 0                           | 6,041,864                         | 596,246                 |
| 0                 | 843,049                 | 0                           | 5,018,049                         | 3,055,161               |
| 0                 | 616,519                 | 0                           | 2,357,519                         | 282,839                 |
| 0                 | 36,180                  | 22,509                      | 195,981                           | 31,615                  |
| 0                 | 981,911                 | 2,436,354                   | 23,125,995                        | 10,023,191              |
| 54,518            | 409,239                 | 0                           | 3,998,757                         | 352,314                 |
| 6,719             | 1,115,519               | 0                           | 19,882,238                        | 2,463,216               |
| 0                 | 1,078,589               | 0                           | 14,013,723                        | 1,450,763               |
| 0                 | 810,060                 | 0                           | 11,234,616                        | 983,410                 |
| 0                 | 887,385                 | 5,316,424                   | 16,092,765                        | 2,046,012               |
| 1,461,052         | 1,752,570               | 0                           | 6,532,622                         | 2,208,838               |
| 450,256           | 1,626,990               | 4,213,545                   | 13,319,516                        | 1,130,243               |
| 0                 | 305,445                 | 0                           | 5,618,622                         | 588,009                 |
| 0                 | 906,083                 | 0                           | 4,872,083                         | 4,069,867               |
| 40,603            | 341,996                 | 328,384                     | 881,983                           | 50,348                  |
| 143,405           | 667,620                 | 548,099                     | 1,578,527                         | 302,118                 |
| 0                 | 10,186,974              | 259,900                     | 35,695,189                        | 3,606,853               |
| 0                 | 263,514                 | 556,427                     | 948,861                           | 74,253                  |
| 83,686            | 563,149                 | 0                           | 26,611,357                        | 1,044,382               |
| 453,881           | 193,860                 | 462,500                     | 2,935,241                         | N/A                     |
| 0                 | 122,741                 | 87,528                      | 493,695                           | N/A                     |
| 98,815            | 2,093,532               | 1,616,050                   | 6,230,039                         | 1,167,466               |
| 85,000            | 30,634,000              | 50,452,000                  | 350,900,000                       | 97,890,000              |
| 1,908             | 124,121                 | 74,125                      | 1,800,154                         | N/A                     |
| 6,254,000         | 51,483,000              | 348,341,000                 | 766,228,000                       | 52,891,000              |
| 510,650           | 3,769,532               | 1,660,000                   | 27,620,182                        | 4,988,029               |
| 56,254            | 113,989                 | 80,213                      | 4,655,456                         | 338,342                 |
| 1,740,000         | 55,125,000              | 12,643,000                  | 805,998,000                       | 121,274,000             |
| 0                 | 746,035                 | 0                           | 5,635,722                         | 447,976                 |
| 11,932            | 45,662                  | 59,629                      | 277,223                           | N/A                     |
| 5,418             | 517,952                 | 0                           | 1,463,370                         | 247,697                 |
| 150,010           | 6,254,925               | 1,901,703                   | 19,633,817                        | 4,843,069               |
| 332,660           | 10,244,241              | 11,790,000                  | 82,097,984                        | 12,405,951              |
| Continued         |                         |                             |                                   |                         |



**General Long-Term Obligations**  
**As of December 31, 2003**

**All Cities Reporting Under GAAP**

**Continued**

| City              | County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|-------------------|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Deer Park         | Hamilton   | \$0                            | \$0                            | \$0               | \$0              |
| Defiance          | Defiance   | 290,000                        | 618,154                        | 760,000           | 0                |
| Delaware          | Delaware   | 5,505,000                      | 233,000                        | 0                 | 0                |
| Dover             | Tuscarawas | 0                              | 0                              | 0                 | 0                |
| Dublin            | Franklin   | 55,931,000                     | 2,485,000                      | 0                 | 7,660,384        |
| East Liverpool    | Columbiana | 562,155                        | 0                              | 0                 | 817,548          |
| East Palestine    | Columbiana | 0                              | 0                              | 0                 | 0                |
| Eastlake          | Lake       | 16,685,000                     | 5,000                          | 0                 | 430,183          |
| Eaton             | Preble     | 0                              | 0                              | 0                 | 618,750          |
| Elyria            | Lorain     | 20,835,000                     | 2,077,081                      | 0                 | 633,346          |
| Englewood         | Montgomery | 0                              | 0                              | 0                 | 0                |
| Euclid            | Cuyahoga   | 27,440,000                     | 1,500,000                      | 0                 | 2,534,696        |
| Fairborn          | Greene     | 1,770,000                      | 1,694,000                      | 0                 | 0                |
| Fairfield         | Butler     | 15,930,000                     | 75,000                         | 0                 | 0                |
| Fairlawn          | Summit     | 10,065,000                     | 1,180,000                      | 0                 | 722,753          |
| Fairview Park     | Cuyahoga   | 3,450,000                      | 0                              | 1,767,500         | 0                |
| Findlay           | Hancock    | 3,990,000                      | 443,635                        | 0                 | 0                |
| Forest Park       | Hamilton   | 6,380,000                      | 0                              | 0                 | 230,084          |
| Fostoria          | Seneca     | 0                              | 388,413                        | 0                 | 224,350          |
| Franklin          | Warren     | 8,407,080                      | 4,042,000                      | 865,000           | 0                |
| Fremont           | Sandusky   | 4,115,000                      | 0                              | 0                 | 0                |
| Gahanna           | Franklin   | 2,300,000                      | 0                              | 1,388,798         | 0                |
| Garfield Heights  | Cuyahoga   | 21,274,867                     | 1,441,133                      | 0                 | 0                |
| Geneva            | Ashtabula  | 745,000                        | 915,000                        | 0                 | 238,784          |
| Girard            | Trumbull   | 0                              | 0                              | 0                 | 6,298,451        |
| Grandview Heights | Franklin   | 0                              | 0                              | 440,000           | 963,836          |
| Green             | Summit     | 3,055,000                      | 0                              | 0                 | 0                |
| Greenville        | Darke      | 2,730,000                      | 0                              | 0                 | 413,213          |
| Grove City        | Franklin   | 5,460,000                      | 195,138                        | 6,700,000         | 2,682,135        |
| Hamilton          | Butler     | 36,251,791                     | 3,101,770                      | 0                 | 0                |
| Harrison          | Hamilton   | \$2,980,000                    | \$0                            | \$0               | \$0              |
| Heath             | Licking    | 5,775,000                      | 0                              | 0                 | 55,910           |
| Highland Heights  | Cuyahoga   | 9,686,885                      | 5,768,115                      | 0                 | 2,904,031        |
| Hillard           | Franklin   | 15,385,000                     | 515,000                        | 0                 | 0                |
| Hillsboro         | Highland   | 190,000                        | 0                              | 0                 | 0                |
| Hubbard           | Trumbull   | 0                              | 0                              | 0                 | 0                |
| Huber Heights     | Montgomery | 8,449,032                      | 6,895,000                      | 9,110,000         | 839,063          |
| Hudson            | Summit     | 25,535,000                     | 2,465,000                      | 0                 | 0                |
| Huron             | Erie       | 2,657,001                      | 0                              | 0                 | 895,929          |
| Independence      | Cuyahoga   | 27,136,353                     | 735,186                        | 10,400,000        | 71,054           |
| Ironton           | Lawrence   | 2,630,000                      | 0                              | 0                 | 364,929          |
| Jackson           | Jackson    | 378,224                        | 0                              | 0                 | 0                |
| Kent              | Portage    | 2,475,000                      | 627,000                        | 0                 | 455,655          |
| Kettering         | Montgomery | 4,349,119                      | 990,233                        | 3,108,433         | 0                |
| Lakewood          | Cuyahoga   | 28,975,273                     | 90,000                         | 3,555,500         | 611,504          |
| Lancaster         | Fairfield  | 0                              | 344,500                        | 2,260,000         | 3,316,506        |
| Lebanon           | Warren     | 7,012,161                      | 743,267                        | 120,000           | 0                |
| Lima              | Allen      | 1,795,000                      | 215,000                        | 400,000           | 7,730            |
| Logan             | Hocking    | 0                              | 0                              | 0                 | 160,166          |
| London            | Madison    | 160,000                        | 67,000                         | 0                 | 147,213          |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities | Due<br>Within<br>1 Year |
|-------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------|
| \$0               | \$161,196               | \$208,483                   | \$369,679                         | N/A                     |
| 0                 | 539,250                 | 0                           | 2,207,404                         | 1,130,744               |
| 0                 | 3,130,241               | 380,716                     | 9,248,957                         | 846,554                 |
| 0                 | 1,057,791               | 311,785                     | 1,369,576                         | 283,454                 |
| 0                 | 1,285,081               | 4,948,988                   | 72,310,453                        | 5,690,772               |
| 94,155            | 923,426                 | 945,635                     | 3,342,919                         | 318,352                 |
| 0                 | 162,676                 | 0                           | 162,676                           | N/A                     |
| 95,002            | 1,740,473               | 306,546                     | 19,262,204                        | 1,977,720               |
| 0                 | 388,842                 | 1,342,900                   | 2,350,492                         | 142,861                 |
| 0                 | 4,595,653               | 0                           | 28,141,080                        | 1,725,330               |
| 0                 | 433,219                 | 0                           | 433,219                           | 222,623                 |
| 560,826           | 3,086,572               | 1,695,000                   | 36,817,094                        | 3,090,843               |
| 0                 | 826,323                 | 498,025                     | 4,788,348                         | 850,501                 |
| 222,569           | 1,757,782               | 0                           | 17,985,351                        | 934,394                 |
| 0                 | 1,016,900               | 0                           | 12,984,653                        | 1,001,667               |
| 644,996           | 1,869,549               | 0                           | 7,732,045                         | 2,423,942               |
| 6,390             | 3,082,746               | 1,318,206                   | 8,840,977                         | 1,960,079               |
| 0                 | 455,225                 | 0                           | 7,065,309                         | 1,136,392               |
| 0                 | 1,107,730               | 22,381                      | 1,742,874                         | 365,374                 |
| 48,043            | 510,585                 | 74,606                      | 13,947,314                        | 1,548,414               |
| 0                 | 664,888                 | 846,784                     | 5,626,672                         | 247,605                 |
| 54,251            | 1,135,932               | 0                           | 4,878,981                         | 2,260,383               |
| 167,316           | 4,214,179               | 843,491                     | 27,940,986                        | 1,505,764               |
| 1,428             | 112,061                 | 815,070                     | 2,827,343                         | N/A                     |
| 37,251            | 850,562                 | 296,424                     | 7,482,688                         | 486,441                 |
| 8,320             | 482,814                 | 885,237                     | 2,780,207                         | N/A                     |
| 0                 | 616,773                 | 0                           | 3,671,773                         | 323,371                 |
| 387,200           | 356,668                 | 0                           | 3,887,081                         | 552,231                 |
| 11,236            | 826,362                 | 410,000                     | 16,284,871                        | 1,479,692               |
| 0                 | 6,331,233               | 0                           | 45,684,794                        | 3,236,843               |
| \$244,180         | \$161,861               | \$0                         | \$3,386,041                       | N/A                     |
| 18,868            | 556,331                 | 0                           | 6,406,109                         | 495,758                 |
| 105,496           | 1,081,614               | 0                           | 19,546,141                        | 1,355,763               |
| 0                 | 1,373,089               | 115,322                     | 17,388,411                        | 1,816,743               |
| 0                 | 246,466                 | 0                           | 436,466                           | N/A                     |
| 0                 | 226,184                 | 0                           | 226,184                           | 76,176                  |
| 0                 | 1,110,347               | 0                           | 26,403,442                        | 2,113,879               |
| 23,196            | 1,727,775               | 0                           | 29,750,971                        | 1,460,976               |
| 0                 | 458,492                 | 114,814                     | 4,126,236                         | N/A                     |
| 5,871             | 424,700                 | 83,323                      | 38,856,487                        | 1,223,120               |
| 0                 | 434,636                 | 504,700                     | 3,934,265                         | N/A                     |
| 0                 | 363,325                 | 173,727                     | 915,276                           | 435,348                 |
| 0                 | 791,336                 | 0                           | 4,348,991                         | 766,834                 |
| 0                 | 3,140,015               | 133,333                     | 11,721,133                        | 3,941,127               |
| 295,761           | 3,551,809               | 0                           | 37,079,847                        | 2,871,740               |
| 826,207           | 3,080,282               | 0                           | 9,827,495                         | 3,243,570               |
| 60,221            | 907,337                 | 21,844                      | 8,864,830                         | 870,313                 |
| 46,232            | 2,361,725               | 564,839                     | 5,390,526                         | 1,147,912               |
| 8,000             | 214,207                 | 1,577,249                   | 1,959,622                         | N/A                     |
| 0                 | 0                       | 0                           | 374,213                           | N/A                     |
|                   |                         |                             | 113                               | Continued               |

**General Long-Term Obligations**  
**As of December 31, 2003**

**All Cities Reporting Under GAAP**

**Continued**

| City               | County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|--------------------|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Lorain             | Lorain     | \$25,986,116                   | \$1,012,831                    | \$3,625,000       | \$6,828,588      |
| Louisville         | Stark      | 765,000                        | 0                              | 0                 | 0                |
| Loveland           | Hamilton   | 3,765,992                      | 0                              | 0                 | 2,193,016        |
| Lyndhurst          | Cuyahoga   | 3,185,000                      | 26,000                         | 0                 | 0                |
| Macedonia          | Summit     | 10,015,000                     | 1,834,100                      | 0                 | 0                |
| Mansfield          | Richland   | 7,710,000                      | 3,268                          | 11,066,293        | 0                |
| Maple Heights      | Cuyahoga   | 6,978,805                      | 34,672                         | 0                 | 3,564,796        |
| Marietta           | Washington | 263,000                        | 0                              | 0                 | 186,151          |
| Marion             | Marion     | 0                              | 0                              | 0                 | 1,835,262        |
| Martins Ferry      | Belmont    | 36,000                         | 0                              | 10,626            | 111,309          |
| Marysville         | Union      | 9,165,000                      | 10,000                         | 0                 | 0                |
| Mason City         | Warren     | 6,460,000                      | 816,000                        | 0                 | 0                |
| Massillon          | Stark      | 16,330,000                     | 73,000                         | 4,690,000         | 2,125,000        |
| Maumee             | Lucas      | 0                              | 1,312,700                      | 0                 | 649,887          |
| Mayfield Heights   | Cuyahoga   | 0                              | 0                              | 7,000,000         | 153,544          |
| Medina             | Medina     | 1,399,800                      | 2,269,200                      | 0                 | 0                |
| Mentor             | Lake       | 18,160,824                     | 9,439,176                      | 20,000            | 0                |
| Mentor-On-The-Lake | Lake       | 0                              | 160,000                        | 308,447           | 0                |
| Miamisburg         | Montgomery | 4,235,000                      | 310,000                        | 0                 | 0                |
| Middleburg Heights | Cuyahoga   | 21,408,718                     | 2,006,087                      | 0                 | 0                |
| Middletown         | Butler     | 17,815,000                     | 2,857,297                      | 0                 | 0                |
| Milford            | Clermont   | 3,160,000                      | 0                              | 0                 | 0                |
| Monroe             | Butler     | 7,565,000                      | 1,303,600                      | 0                 | 0                |
| Montgomery         | Hamilton   | 8,945,000                      | 2,761,112                      | 419,000           | 0                |
| Moraine            | Montgomery | 0                              | 35,000                         | 571,380           | 92,616           |
| Mount Healthy      | Hamilton   | 1,880,969                      | 0                              | 0                 | 0                |
| Mount Vernon       | Knox       | 3,439,022                      | 0                              | 0                 | 425,000          |
| Munroe Falls       | Summit     | 1,770,251                      | 0                              | 36,800            | 0                |
| Napoleon           | Henry      | 0                              | 1,131,582                      | 0                 | 172,912          |
| Nelsonville        | Athens     | 0                              | 0                              | 1,625,000         | 2,656            |
| New Carlisle       | Clark      | 0                              | 0                              | 121,000           | 0                |
| New Philadelphia   | Tuscarawas | 4,367,811                      | 237,189                        | 0                 | 208,935          |
| Newark             | Licking    | 13,769,991                     | 85,000                         | 0                 | 0                |
| North Canton       | Stark      | 0                              | 0                              | 0                 | 0                |
| North Olmsted      | Cuyahoga   | 42,230,000                     | 515,000                        | 2,195,000         | 136,123          |
| North Ridgeville   | Lorain     | 4,077,000                      | 313,000                        | 900,000           | 544,561          |
| North Royalton     | Cuyahoga   | 2,086,939                      | 1,720,065                      | 0                 | 0                |
| Northwood          | Wood       | 0                              | 0                              | 0                 | 1,195,867        |
| Norton             | Summit     | 4,420,000                      | 85,000                         | 0                 | 0                |
| Norwalk            | Huron      | 1,722,140                      | 0                              | 0                 | 1,426,276        |
| Norwood            | Hamilton   | 6,595,752                      | 2,716,422                      | 0                 | 0                |
| Oakwood            | Montgomery | 0                              | 0                              | 0                 | 0                |
| Oberlin            | Lorain     | 1,261,543                      | 405,321                        | 0                 | 0                |
| Olmstead Falls     | Cuyahoga   | 0                              | 0                              | 2,135,000         | 4,487,691        |
| Ontario            | Richland   | 18,000                         | 0                              | 0                 | 0                |
| Oregon             | Lucas      | 0                              | 0                              | 0                 | 10,448,231       |
| Orrville           | Wayne      | 0                              | 151,766                        | 0                 | 0                |
| Oxford             | Butler     | 3,430,000                      | 0                              | 0                 | 0                |
| Painesville        | Lake       | 0                              | 225,000                        | 100,000           | 73,207           |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities | Due<br>Within<br>1 Year |
|-------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------|
| \$592,394         | \$5,678,005             | \$0                         | \$43,722,934                      | \$6,850,262             |
| 132,099           | 305,411                 | 49,210                      | 1,251,720                         | N/A                     |
| 379,939           | 692,781                 | 37,202                      | 7,068,930                         | N/A                     |
| 0                 | 697,795                 | 330,742                     | 4,239,537                         | 1,018,568               |
| 0                 | 825,708                 | 0                           | 12,674,808                        | 1,191,566               |
| 0                 | 3,748,916               | 1,432,363                   | 23,960,840                        | 12,249,696              |
| 37,553            | 2,347,257               | 0                           | 12,963,083                        | 1,208,331               |
| 0                 | 564,685                 | 0                           | 1,013,836                         | 147,170                 |
| 0                 | 3,375,355               | 1,563,000                   | 6,773,617                         | 216,884                 |
| 0                 | 18,819                  | 239,010                     | 415,764                           | N/A                     |
| 85,629            | 563,769                 | 0                           | 9,824,398                         | 855,427                 |
| 23,254,161        | 637,052                 | 0                           | 31,167,213                        | 1,500,182               |
| 133,536           | 2,049,491               | 1,647,885                   | 27,048,912                        | 5,293,790               |
| 0                 | 1,762,648               | 60,766                      | 3,786,001                         | 1,005,670               |
| 0                 | 1,756,783               | 2,030,000                   | 10,940,327                        | 1,273,826               |
| 0                 | 599,648                 | 0                           | 4,268,648                         | 889,852                 |
| 0                 | 2,423,147               | 50,000                      | 30,093,147                        | 3,159,118               |
| 27,943            | 223,113                 | 34,231                      | 753,734                           | N/A                     |
| 0                 | 1,220,979               | 263,456                     | 6,029,435                         | 547,256                 |
| 0                 | 1,986,855               | 0                           | 25,401,660                        | 2,958,013               |
| 154,502           | 3,872,605               | 2,981,058                   | 27,680,462                        | 2,736,117               |
| 0                 | 158,078                 | 68,738                      | 3,386,816                         | N/A                     |
| 0                 | 35,452                  | 2,000,000                   | 10,904,052                        | N/A                     |
| 0                 | 600,080                 | 0                           | 12,725,192                        | N/A                     |
| 193,109           | 2,154,479               | 0                           | 3,046,584                         | 1,001,365               |
| 0                 | 635,620                 | 122,116                     | 2,638,705                         | N/A                     |
| 0                 | 714,476                 | 481,160                     | 5,059,658                         | 381,789                 |
| 0                 | 119,750                 | 0                           | 1,926,801                         | 299,902                 |
| 0                 | 474,392                 | 0                           | 1,778,886                         | 388,526                 |
| 443,744           | 17,373                  | 82,095                      | 2,170,868                         | 1,691,855               |
| 95,119            | 30,197                  | 39,154                      | 285,470                           | N/A                     |
| 711,606           | 646,437                 | 166,801                     | 6,338,779                         | 584,479                 |
| 173,021           | 2,734,373               | 2,157,690                   | 18,920,075                        | 1,953,803               |
| 0                 | 1,182,519               | 2,058,315                   | 3,240,834                         | 258,888                 |
| 0                 | 3,650,277               | 111,314                     | 48,837,714                        | 5,743,350               |
| 68,987            | 2,158,000               | 0                           | 8,061,548                         | 1,616,388               |
| 143,017           | 3,082,974               | 137,189                     | 7,170,184                         | 1,288,206               |
| 47,098            | 241,290                 | 0                           | 1,484,255                         | N/A                     |
| 0                 | 568,393                 | 106,130                     | 5,179,523                         | N/A                     |
| 0                 | 653,128                 | 481,486                     | 4,283,030                         | 509,162                 |
| 0                 | 3,558,014               | 4,085,818                   | 16,956,006                        | N/A                     |
| 0                 | 467,744                 | 620,401                     | 1,088,145                         | 9,676                   |
| 380,756           | 468,921                 | 0                           | 2,516,541                         | 530,370                 |
| 135,250           | 329,888                 | 111,455                     | 7,199,284                         | N/A                     |
| 0                 | 186,034                 | 234,500                     | 438,534                           | 172,207                 |
| 0                 | 1,482,133               | 4,814,807                   | 16,745,171                        | 1,323,015               |
| 0                 | 327,081                 | 0                           | 478,847                           | 165,880                 |
| 24,833            | 409,250                 | 0                           | 3,864,083                         | 564,604                 |
| 1,071,252         | 1,236,967               | 1,699,346                   | 4,405,772                         | 478,661                 |

Continued

**General Long-Term Obligations**  
**As of December 31, 2003**

**All Cities Reporting Under GAAP**

**Continued**

| City            | County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|-----------------|------------|--------------------------------|--------------------------------|-------------------|------------------|
| Parma           | Cuyahoga   | \$23,295,000                   | \$2,269,271                    | \$0               | \$6,330,330      |
| Parma Heights   | Cuyahoga   | 3,080,000                      | 418,631                        | 0                 | 1,192,112        |
| Pataskala       | Licking    | 0                              | 0                              | 240,000           | 0                |
| Pepper Pike     | Cuyahoga   | 4,590,000                      | 334,051                        | 0                 | 341,954          |
| Perrysburg      | Wood       | 0                              | 0                              | 0                 | 0                |
| Pickerington    | Fairfield  | 0                              | 0                              | 2,256,000         | 0                |
| Piqua           | Miami      | 3,083,620                      | 186,042                        | 0                 | 0                |
| Port Clinton    | Ottawa     | 934,912                        | 208,795                        | 0                 | 0                |
| Portsmouth      | Scioto     | 2,005,000                      | 0                              | 0                 | 0                |
| Powell          | Delaware   | 15,660,000                     | 0                              | 0                 | 0                |
| Ravenna         | Portage    | 1,381,473                      | 433,526                        | 0                 | 0                |
| Reading         | Hamilton   | 2,616,000                      | 0                              | 0                 | 0                |
| Reynoldsburg    | Franklin   | 22,628,102                     | 50,000                         | 0                 | 1,499,211        |
| Rittman         | Wayne      | 1,776,000                      | 81,409                         | 0                 | 33,950           |
| Riverside       | Montgomery | 0                              | 0                              | 184,167           | 0                |
| Rocky River     | Cuyahoga   | 6,810,000                      | 830,000                        | 0                 | 0                |
| Rossford        | Wood       | 4,472,000                      | 215,000                        | 0                 | 0                |
| Salem           | Columbiana | 150,000                        | 137,000                        | 0                 | 244,382          |
| Sandusky        | Erie       | 18,757,467                     | 2,592,800                      | 0                 | 0                |
| Seven Hills     | Cuyahoga   | 12,352,994                     | 787,000                        | 0                 | 38,397           |
| Shaker Heights  | Cuyahoga   | 15,370,000                     | 0                              | 0                 | 464,312          |
| Sharonville     | Hamilton   | 18,602,570                     | 425,000                        | 0                 | 0                |
| Sheffield Lake  | Lorain     | 1,855,962                      | 35,072                         | 0                 | 30,655           |
| Shelby          | Richland   | 0                              | 126,783                        | 240,007           | 0                |
| Sidney          | Shelby     | 2,340,000                      | 0                              | 0                 | 0                |
| Silverton       | Hamilton   | 379,100                        | 0                              | 0                 | 217,518          |
| Solon           | Cuyahoga   | 20,835,000                     | 898,350                        | 0                 | 7,481,612        |
| South Euclid    | Cuyahoga   | 12,289,773                     | 435,000                        | 0                 | 1,929,124        |
| Springboro      | Warren     | 3,082,900                      | 3,907,000                      | 0                 | 0                |
| Springdale      | Hamilton   | 6,413,118                      | 0                              | 0                 | 0                |
| Springfield     | Clark      | 16,190,000                     | 354,000                        | 0                 | 0                |
| St. Bernard     | Hamilton   | 97,538                         | 0                              | 0                 | 42,532           |
| St. Clairsville | Belmont    | 0                              | 70,000                         | 0                 | 0                |
| St. Marys       | Auglaize   | 0                              | 273,310                        | 1,115,000         | 0                |
| Stow            | Summit     | 5,820,000                      | 0                              | 13,845,000        | 0                |
| Streetsboro     | Portage    | 4,320,000                      | 38,000                         | 1,280,000         | 161,422          |
| Strongsville    | Cuyahoga   | 27,780,000                     | 1,990,000                      | 0                 | 245,154          |
| Sylvania        | Lucas      | 9,449,110                      | 126,890                        | 1,661,812         | 120,445          |
| Tallmadge       | Summit     | 5,324,000                      | 980,000                        | 4,200,000         | 0                |
| Tiffin          | Seneca     | 0                              | 555,000                        | 900,000           | 0                |
| Tipp City       | Miami      | 2,630,000                      | 0                              | 0                 | 0                |
| Toledo          | Lucas      | 105,656,000                    | 31,500,000                     | 7,290,000         | 45,664,000       |
| Toronto         | Jefferson  | 0                              | 0                              | 329,288           | 0                |
| Trenton         | Butler     | 663,335                        | 60,000                         | 0                 | 0                |
| Trotwood        | Montgomery | 3,790,000                      | 0                              | 0                 | 0                |
| Troy            | Miami      | 6,035,000                      | 408,000                        | 0                 | 0                |
| Twinsburg       | Summit     | 14,930,000                     | 472,200                        | 0                 | 0                |
| Uhrichsville    | Tuscarawas | 0                              | 0                              | 0                 | 0                |
| Union           | Montgomery | 126,860                        | 0                              | 0                 | 0                |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities | Due<br>Within<br>1 Year |
|-------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------|
| \$3,056,327       | \$1,844,892             | \$1,420,270                 | \$38,216,090                      | \$2,518,470             |
| 112,634           | 515,567                 | 0                           | 5,318,944                         | 431,434                 |
| 333,916           | 46,527                  | 0                           | 620,443                           | N/A                     |
| 0                 | 151,237                 | 0                           | 5,417,242                         | 704,135                 |
| 0                 | 724,741                 | 0                           | 724,741                           | 189,554                 |
| 4,290,491         | 338,475                 | 21,212                      | 6,906,178                         | N/A                     |
| 43,366            | 0                       | 420,000                     | 3,733,028                         | 439,171                 |
| 68,773            | 110,467                 | 0                           | 1,322,947                         | 276,506                 |
| 101,741           | 613,923                 | 0                           | 2,720,664                         | 157,711                 |
| 0                 | 97,509                  | 0                           | 15,757,509                        | 462,218                 |
| 293,087           | 854,319                 | 5,401,444                   | 8,363,849                         | 637,971                 |
| 0                 | 0                       | 0                           | 2,616,000                         | N/A                     |
| 0                 | 670,462                 | 0                           | 24,847,775                        | 1,635,450               |
| 260,600           | 150,812                 | 0                           | 2,302,771                         | 368,747                 |
| 0                 | 111,000                 | 127,085                     | 422,252                           | N/A                     |
| 0                 | 3,039,555               | 695,478                     | 11,375,033                        | 783,051                 |
| 114,896           | 173,541                 | 318,737                     | 5,294,174                         | N/A                     |
| 0                 | 296,139                 | 0                           | 827,521                           | 277,834                 |
| 0                 | 1,956,151               | 0                           | 23,306,418                        | 981,436                 |
| 0                 | 340,076                 | 118,000                     | 13,636,467                        | N/A                     |
| 0                 | 2,941,760               | 0                           | 18,776,072                        | 276,483                 |
| 120,730           | 2,111,822               | 32,873                      | 21,292,995                        | 1,192,712               |
| 26,085            | 684,557                 | 109,704                     | 2,742,035                         | N/A                     |
| 0                 | 307,248                 | 0                           | 674,038                           | 111,999                 |
| 0                 | 1,033,215               | 374,085                     | 3,747,300                         | 206,100                 |
| 19,981            | 388,643                 | 32,037                      | 1,037,279                         | N/A                     |
| 0                 | 2,295,038               | 0                           | 31,510,000                        | 2,872,612               |
| 0                 | 926,563                 | 337,474                     | 15,917,934                        | 1,016,529               |
| 164,037           | 150,975                 | 0                           | 7,304,912                         | 556,948                 |
| 66,102            | 486,654                 | 2,928,991                   | 9,894,865                         | 753,566                 |
| 317,000           | 6,099,000               | (33,965)                    | 22,926,035                        | 1,994,000               |
| 0                 | 2,017,726               | 874,120                     | 3,031,916                         | 159,214                 |
| 4,618             | 75,419                  | 25,996                      | 176,033                           | N/A                     |
| 0                 | 235,165                 | 0                           | 1,623,475                         | 1,353,758               |
| 0                 | 894,159                 | 127,244                     | 20,686,403                        | 1,618,880               |
| 662,864           | 282,015                 | 34,490                      | 6,778,791                         | N/A                     |
| 0                 | 2,046,060               | 393,264                     | 32,454,478                        | 3,277,414               |
| 0                 | 1,402,955               | 0                           | 12,761,212                        | 2,171,653               |
| 13,067            | 787,479                 | 0                           | 11,304,546                        | 467,330                 |
| 0                 | 904,353                 | 1,310,370                   | 3,669,723                         | 1,681,524               |
| 0                 | 678,519                 | 0                           | 3,308,519                         | 472,432                 |
| 5,768,000         | 36,295,000              | 28,351,000                  | 260,524,000                       | 39,927,000              |
| 31,980            | 228,231                 | 190,419                     | 779,918                           | N/A                     |
| 131,697           | 175,939                 | 0                           | 1,030,971                         | N/A                     |
| 524,604           | 851,535                 | 0                           | 5,166,139                         | 860,197                 |
| 0                 | 1,415,974               | 0                           | 7,858,974                         | 1,195,262               |
| 0                 | 775,574                 | 0                           | 16,177,774                        | 718,370                 |
| 0                 | 166,364                 | 366,460                     | 532,824                           | N/A                     |
| 0                 | 52,089                  | 27,947                      | 206,896                           | N/A                     |

Continued

**General Long-Term Obligations**  
**As of December 31, 2003**

**All Cities Reporting Under GAAP**

**Continued**

| City                 | County     | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | Notes<br>Payables | Loans<br>Payable |
|----------------------|------------|--------------------------------|--------------------------------|-------------------|------------------|
| University Heights   | Cuyahoga   | \$1,405,000                    | \$0                            | \$0               | \$531,799        |
| Upper Arlington      | Franklin   | 24,046,434                     | 0                              | 0                 | 196,451          |
| Upper Sandusky       | Wyandot    | 0                              | 0                              | 0                 | 7,531,154        |
| Urbana               | Champaign  | 2,967,000                      | 0                              | 0                 | 0                |
| Vandalia             | Montgomery | 11,490,746                     | 84,254                         | 0                 | 61,971           |
| Vermilion            | Erie       | 1,255,780                      | 79,220                         | 0                 | 0                |
| Wadsworth            | Medina     | 1,980,000                      | 24,000                         | 0                 | 0                |
| Wapakoneta           | Auglaize   | 3,432,764                      | 0                              | 0                 | 145,000          |
| Warren               | Trumbull   | 12,251,810                     | 0                              | 0                 | 1,846,040        |
| Warrensville Heights | Cuyahoga   | 5,098,571                      | 683,553                        | 6,475,000         | 0                |
| Washington           | Fayette    | 605,000                        | 0                              | 2,587,000         | 0                |
| Wauseon              | Fulton     | 0                              | 0                              | 0                 | 0                |
| Waverly              | Pike       | 0                              | 0                              | 0                 | 138,379          |
| Wellston             | Jackson    | 0                              | 0                              | 456,231           | 46,667           |
| West Carrollton      | Montgomery | 1,000,000                      | 330,000                        | 0                 | 0                |
| Westerville          | Franklin   | 31,882,473                     | 0                              | 296,015           | 0                |
| Westlake             | Cuyahoga   | 24,399,174                     | 1,781,000                      | 0                 | 406,848          |
| Whitehall            | Franklin   | 3,535,000                      | 0                              | 0                 | 0                |
| Wickliffe            | Lake       | 0                              | 0                              | 0                 | 0                |
| Willard              | Huron      | 1,559,809                      | 11,351                         | 990,000           | 0                |
| Willoughby           | Lake       | 16,129,651                     | 721,863                        | 75,000            | 0                |
| Willoughby Hills     | Lake       | 1,275,820                      | 201,580                        | 0                 | 0                |
| Willowick            | Lake       | 310,000                        | 0                              | 0                 | 0                |
| Wilmington           | Clinton    | 6,950,000                      | 0                              | 900,000           | 0                |
| Wooster              | Wayne      | 454,017                        | 1,235,239                      | 56,329            | 114,535          |
| Worthington          | Franklin   | 9,914,418                      | 225,582                        | 0                 | 0                |
| Wyoming              | Hamilton   | 2,635,639                      | 0                              | 0                 | 0                |
| Xenia                | Greene     | 1,270,000                      | 0                              | 0                 | 0                |
| Youngstown           | Mahoning   | 18,380,000                     | 0                              | 600,000           | 8,474,950        |
| Zanesville           | Muskingum  | 6,651,897                      | 0                              | 0                 | 0                |

| Capital<br>Leases | Compensated<br>Absences | All<br>Other<br>Liabilities | Total<br>Long-Term<br>Liabilities | Due<br>Within<br>1 Year |
|-------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------|
| \$60,746          | \$1,101,684             | \$311,101                   | \$3,410,330                       | \$765,845               |
| 0                 | 1,954,388               | 102,156                     | 26,299,429                        | 2,094,256               |
| 84,051            | 275,065                 | 17,500                      | 7,907,770                         | 649,844                 |
| 0                 | 809,446                 | 287,569                     | 4,064,015                         | 352,890                 |
| 0                 | 1,088,836               | 0                           | 12,725,807                        | 1,024,570               |
| 0                 | 321,570                 | 117,935                     | 1,774,505                         | 208,941                 |
| 0                 | 1,524,831               | 134,969                     | 3,663,800                         | 741,555                 |
| 0                 | 418,623                 | 0                           | 3,996,387                         | 523,669                 |
| 10,105            | 3,984,991               | 2,678,338                   | 20,771,284                        | 3,037,938               |
| 940,737           | 1,767,308               | 0                           | 14,965,169                        | 1,700,477               |
| 0                 | 392,916                 | 38,996                      | 3,623,912                         | 446,137                 |
| 0                 | 181,388                 | 0                           | 181,388                           | N/A                     |
| 0                 | 33,569                  | 18,372                      | 190,320                           | N/A                     |
| 0                 | 58,062                  | 68,792                      | 629,752                           | N/A                     |
| 0                 | 695,723                 | 0                           | 2,025,723                         | 1,160,381               |
| 0                 | 2,976,469               | 23,576                      | 35,178,533                        | 3,307,439               |
| 0                 | 3,400,243               | 516,975                     | 30,504,240                        | 3,471,915               |
| 18,252            | 1,189,891               | 164,940                     | 4,908,083                         | 972,666                 |
| 0                 | 1,318,264               | 0                           | 1,318,264                         | 106,280                 |
| 0                 | 235,232                 | 0                           | 2,796,392                         | N/A                     |
| 0                 | 4,175,010               | 1,177,745                   | 22,279,269                        | 2,176,707               |
| 175,684           | 531,424                 | 158,066                     | 2,342,574                         | N/A                     |
| 0                 | 824,769                 | 0                           | 1,134,769                         | 351,548                 |
| 0                 | 564,400                 | 111,273                     | 8,525,673                         | 348,175                 |
| 0                 | 412,747                 | 2,702,000                   | 4,974,867                         | 900,390                 |
| 0                 | 1,288,615               | 0                           | 11,428,615                        | 457,899                 |
| 0                 | 370,275                 | 0                           | 3,005,914                         | 94,505                  |
| 947,529           | 1,120,804               | 0                           | 3,338,333                         | 190,537                 |
| 192,738           | 7,524,808               | 600,000                     | 35,772,496                        | 5,523,628               |
| 11,564            | 1,621,963               | 0                           | 8,285,424                         | 4,346,626               |



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